

(2.) An order under this section may be made orally by the Court to the defendant, or may be served in the manner prescribed.

Offences.

**46.**—(1.) Any person who makes or delivers a return which is false in any particular, or makes a false answer whether orally or in writing to any question duly put to him by the Commissioner or any officer duly authorized by him, shall be guilty of an offence.

Penalty : Not less than Two pounds or more than One hundred pounds and, in addition, the Court may order the person to pay to the Commissioner a sum not exceeding double the amount of gift duty that would have been avoided if the return or answer had been accepted as correct.

(2.) A prosecution for an offence against this section may be commenced at any time.

Regulations.

**47.** The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed, for giving effect to this Act, and for prescribing penalties not less than One pound or more than Twenty pounds for any breach of the regulations.

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## GIFT DUTY.

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### No. 53 of 1941.

#### An Act to impose a Duty upon Gifts.

[Assented to 3rd December, 1941.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

Short title.

**1.** This Act may be cited as the *Gift Duty Act 1941*.

Commencement.

**2.** This Act shall be deemed to have come into operation on the twenty-ninth day of October, One thousand nine hundred and forty-one.

Incorporation.

**3.** The *Gift Duty Assessment Act 1941* shall be incorporated and read as one with this Act.

Imposition of gift duty.

**4.** Gift duty, at the rates set forth in the Schedule to this Act, shall be levied and paid in respect of every gift made on or after the date of the commencement of this Act—

(a) by a person (not being a body corporate) who is domiciled in Australia, or by a body corporate which is incorporated under the law of any State or Territory which is part of the Commonwealth—of any property wherever situated ;  
or

(b) by any other person—of any property which is situated in Australia at the time when the gift is made.

## THE SCHEDULE.

### RATES OF GIFT DUTY.

For the purposes of this Schedule, "value of all gifts" means the sum of the value of the gift in question and the value of all other gifts made, whether at the same time or within eighteen months previously (whether wholly or partly before the commencement of this Act or not) or eighteen months subsequently, by the same donor to the same or any other donee.

- (a) Where the value of all gifts does not exceed Five hundred pounds—nil.
- (b) Where the value of all gifts exceeds Five hundred pounds but does not exceed Ten thousand pounds—Three pounds per centum of the value of the gift.
- (c) Where the value of all gifts exceeds Ten thousand pounds but does not exceed Twenty thousand pounds—Three pounds per centum of the value of the gift increasing by Three one-hundredths of One pound per centum for every complete One hundred pounds by which the value of all gifts exceeds Ten thousand pounds.
- (d) Where the value of all gifts exceeds Twenty thousand pounds but does not exceed One hundred and twenty thousand pounds—Six pounds per centum of the value of the gift increasing by Two one-hundredths of One pound per centum for every complete One hundred pounds by which the value of all gifts exceeds Twenty thousand pounds.
- (e) Where the value of all gifts exceeds One hundred and twenty thousand pounds but is less than Five hundred thousand pounds—Twenty-six pounds per centum of the value of the gift increasing by One two-hundredths of One pound per centum for every complete One thousand pounds by which the value of all gifts exceeds One hundred and twenty thousand pounds.
- (f) Where the value of all gifts is Five hundred thousand pounds or more—Twenty-seven pounds eighteen shillings per centum of the value of the gift.

## POST AND TELEGRAPH RATES.

### No. 54 of 1941.

### An Act to amend the *Post and Telegraph Rates Act 1902-1940.*

[Assented to 3rd December, 1941.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1.—(1.) This Act may be cited as the *Post and Telegraph Rates Act 1941.*

Short title and citation.

(2.) The *Post and Telegraph Rates Act 1902-1940\** is in this Act referred to as the Principal Act.

\* Act No. 13, 1902, as amended by No. 10, 1906; No. 24, 1910; No. 8, 1911; No. 23, 1913; No. 24, 1918; No. 27, 1920; No. 16, 1923; No. 12, 1924; No. 20, 1930; No. 1, 1931; and No. 23, 1940.