

INCOME TAX (SALARIES) ASSESSMENT.

No. 58 of 1930.

An Act relating to the Imposition, Assessment and Collection of a Tax upon certain Incomes being Salaries payable by the Commonwealth or by an Authority under the Commonwealth.

[Assented to 15th December, 1930.]

BE 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 *Income Tax (Salaries) Assessment Act 1930*.

Definitions.

2. In this Act, unless the contrary intention appears—

“Salary,” in respect of an officer or employee of the Commonwealth or of an authority under the Commonwealth, means the annual remuneration paid to the officer or employee in respect of the office occupied by him and includes any annual allowance paid in respect of any duties performed in addition to those of that office, and, in respect of a senator or member of the House of Representatives, means any allowance payable to him under the *Parliamentary Allowances Act 1920–1928*, and includes, in the case of a senator or member of the House of Representatives holding any of the following offices, namely, Minister of State for the Commonwealth, or Presiding Officer, Chairman of Committees or Leader of the Opposition in either House of the Parliament, any payment by way of salary in respect of that office ;

“Taxpayer” means a person who is—

- (a) a senator or member of the House of Representatives, whether or not he holds any of the following offices, namely, Minister of State for the Commonwealth, or Presiding Officer, Chairman of Committees or Leader of the Opposition in either House of the Parliament; or
- (b) a person employed by the Commonwealth or by an authority under the Commonwealth or by the North Australia Commission whose annual salary as defined in the *Income Tax (Salaries) Act 1930* exceeds Seven hundred and twenty-five pounds and is paid from the Commonwealth Public Account or the North Australia Commission Fund but does not include a person employed by the Commonwealth in any Territory not being part of the Commonwealth.

3. Subject to, and in accordance with, the provisions of this Act, the income tax imposed by the *Income Tax (Salaries) Act 1930* shall be levied and paid in respect of each payment of salary to every taxpayer on or after the first day of December, One thousand nine hundred and thirty.

Income
(Salary) Tax.

4. This Act shall not apply to—

- (a) so much of any salary paid on or after the first day of December, One thousand nine hundred and thirty, as relates to a period prior to that to which the first periodical payment of salary on or after that date relates; or
- (b) the salary, in any financial year commencing on or after the first day of July, One thousand nine hundred and thirty, of any person who, in pursuance of an arrangement made for the purposes of economy, is, in that year, required to take leave without pay.

Exemption.

5. The salary of any taxpayer, to the extent of any tax payable by him under this Act on that salary, shall not be income or salary of that taxpayer for the purposes of any other law of the Commonwealth relating to taxation or of any law of a State so relating.

Tax not
included as
income under
other laws.

6. The amount of tax payable by a taxpayer under this Act in respect of any periodical payment of salary shall be deducted from the amount of any salary payable to the taxpayer and shall be paid into the Consolidated Revenue Fund.

Payment of tax.

7. Any amount required by this Act to be deducted from any periodical payment of salary to a taxpayer shall be deducted in priority of any other deduction from that payment required to be made by or under any other law of the Commonwealth.

Priority of tax.

8. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters which are required or permitted to be prescribed, or which are necessary or convenient to be prescribed, for carrying out or giving effect to this Act.

Regulations.