

- 86.—(1) Sheet iron and sheet steel, flat or corrugated, galvanized or black, of gauge 10 or lighter (Birmingham gauge) }  
 (2) Sheets, strip and circles, of copper or muntz metal, gauge 10 or lighter (Birmingham gauge) } Nos. 1 to 9  
 (3) Lead sheets .. .. . }
- 87.—(1) Compositions for application in a plastic condition so as to form the flooring of buildings, and materials for use in the construction *in situ* of flooring so formed and wrought into, so as to form part of, that flooring }  
 (2) Dampcourse, and materials for use as, or in the construction of, dampcourse in buildings } Nos. 1 to 9
- 88.—(1) Wall, roof or ceiling ventilators, but not including forced draught ventilating or air-conditioning systems }  
 (2) Wall ties .. .. . } Nos. 1 to 9
- 89.—(1) Concrete .. .. . }  
 (2) Cement .. .. . } Nos. 1 to 9  
 (3) Lime .. .. . }
- 89A. Bitumen, bituminous emulsions and tar .. . } Nos. 1 to 9
- 89B.—(1) Glass, being sheet glass (plain or corrugated), plate glass, figured rolled glass, cast glass, bent glass, structural glass, anti-actinic glass, vita glass, safety glass, fire-resisting glass, and other similar glass }  
 (2) Leadlights, brasslights, copperlights and zinlights, and other lights panels or squares having similar uses and made principally of glass and metal; wired glass } Nos. 1 to 9  
 (3) Pavement lights and stallboard lights including frames and glass lenses or prisms for the construction *in situ* of pavement lights or stallboard lights }
90. Timber, including—  
 (a) timber (not being joinery or turnery) which has been mortised, tenoned, bevelled, chamfered, checked, bored, trimmed or shaped at an end or ends, or cut into lengths; }  
 (b) floorings, linings, mouldings, weatherboards, parquet blocks, plywood, veneers and sawdust; and } Nos. 1 to 9 "  
 (c) joinery and turnery of a kind used in the construction or repair of, and wrought into or attached to, so as to form part of, buildings or other fixtures }

## INCOME TAX (WAR-TIME ARRANGEMENTS).

### No. 32 of 1944.

#### An Act to amend the *Income Tax (War-time Arrangements) Act 1942-1943*.

[Assented to 6th October, 1944.]

**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 *Income Tax (War-time Arrangements) Act 1944*.

Short title  
and citation.

(2.) The *Income Tax (War-time Arrangements) Act* 1942-1943\* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Income Tax (War-time Arrangements) Act* 1942-1944.

Commencement. 2. This Act shall come into operation on the day on which it receives the Royal Assent.

3. After section seven of the Principal Act the following section is inserted :—

Additional  
payments in  
certain cases.

“ 7A.—(1.) Where the amount paid (whether before or after the commencement of this section) in respect of the long service leave or furlough of any officer in relation to whom the last preceding section applies is less than the amount which would have been so paid if it were calculated upon the salary of the officer immediately prior to his re-transfer, death or resignation, the State shall pay the amount of the difference to the officer or other person to whom the first mentioned amount was or is paid, and the Commonwealth shall pay to the State an amount equal to the amount of the difference so paid, in addition to any payment under section nine of this Act.

“ (2.) In this section, ‘ salary ’ has the same meaning as in sections seventy-three and seventy-four of the *Commonwealth Public Service Act* 1922-1943.”.

Payments to  
State by  
Commonwealth.

4. Section nine of the Principal Act is amended—

- (a) by inserting after the figure and symbols “ (2.) ” the word, figure and symbols “ or (4.) ” ; and
- (b) by inserting after the word “ State ” (fifth occurring), the words “ (but not including any payment made by the State under section seven A of this Act) ”.

Officers’  
rights in State  
during period  
of transfer.

5. Section ten of the Principal Act is amended by omitting paragraph (b) of sub-section (1.) and inserting in its stead the following paragraph :—

“ (b) in the case of a transferred officer who was a temporary officer of the State service—

- (i) of being appointed a permanent officer of the State service ; or
- (ii) of the taking of any action affecting his eligibility to contribute to any State Fund established for the purpose of providing superannuation or other benefits.”.

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\* Act No. 21, 1942, as amended by No. 34, 1943.