

in section fifty-four of this Act, or, where further time has been allowed by the Commissioner under section fifty-five of this Act, from the expiration of that further time :"; and  
 (b) by omitting from the proviso thereto the words "by way of penalty".

12. Section sixty-seven of the Principal Act is amended by omitting from sub-section (1.) thereof the words "by way of additional tax an amount of One pound or ten per centum of the amount of tax assessable to him", and inserting in their stead the words "additional tax at the rate of ten per centum per annum upon the amount of tax assessable to him (to be paid from the expiration of the time specified in section fifty-four of this Act, or, where further time has been allowed by the Commissioner under section fifty-five of this Act, from the expiration of that further time), or the sum of One pound,".

Additional tax  
in certain cases.

13. The amendments to the Principal Act made by this Act shall apply to assessments for the financial year beginning on the first day of July One thousand nine hundred and twenty-three, and all subsequent years.

Application  
of Act.

Notwithstanding anything contained in the Principal Act or this Act, there shall be deducted from the assessable income of a taxpayer for the financial year commencing on the first day of July One thousand nine hundred and twenty-three all sums paid by the taxpayer during the financial year commencing on the first day of July One thousand nine hundred and twenty-one in calls on shares in any company or syndicate prospecting for oil in the Commonwealth.

Special  
deduction  
from 1922-23  
income for  
calls paid in  
oil company.

## INCOME TAX COLLECTION.

### No. 28 of 1923.

An Act relating to the collection of Income Tax and for other purposes.

[Assented to 1st September, 1923.]

**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. This Act may be cited as the *Income Tax Collection Act 1923*.
2. This Act shall be deemed to have commenced on the thirtieth day of June One thousand nine hundred and twenty-three.

Short title.

Commencement.

## Definitions.

3.—(1.) In this Act, unless the contrary intention appears—

“Arrangement” means an arrangement made in pursuance of section four of this Act;

“Pay” means pay at the rate received by the officer immediately prior to his retirement, and includes basic wage allowance, cost of living allowance, higher duties allowance, child endowment, and special allowances under Arbitration Court Awards, and such other allowances as are prescribed;

“Service” means service under, or employment by, the Commonwealth, and includes any service which is, for the purposes of the *Commonwealth Public Service Act 1922*, reckoned as service in the Commonwealth Service, or which would have been reckoned as service in the Commonwealth Service if that Act had been in force at the time of appointment of the officer to the Commonwealth Service, and any temporary service with which the permanent service of the officer is continuous.

“the Public Service Board” means the Board of Commissioners constituted under the *Commonwealth Public Service Act 1922*;

“the Taxation Branch” means the Taxation Branch of the Department of the Treasury.

(2.) In any case where the appointment of an officer who is a returned soldier within the meaning of the *Commonwealth Public Service Act* has been made retrospective the period of service of the officer shall be deemed to include the period to which his appointment was made retrospective.

Arrangement with State for collection of Commonwealth Income Tax.

4.—(1.) The Commonwealth may arrange with any State for the collection by State officers of the whole or part of the income tax payable in that State under Commonwealth law.

(2.) The Agreement relating to any such arrangement may make provision for any other matters necessary or convenient to be provided for carrying out the arrangement, including the transfer of officers from the Service of the Commonwealth to the Service of the State, and their re-transfer from the Service of the State to the Service of the Commonwealth, and the rights and obligations of such officers.

(3.) Any such provision shall be valid and effectual for all purposes.

Reduction of staff through economy effected by arrangement.

5. If, in consequence of the economy rendered possible by any arrangement made in pursuance of this Act, the services of any officer are no longer required either before or after his transfer to the Service of the State, he may be retired from the Service of the State, or the Service of the Commonwealth, as the case may be:

Provided that if the Public Service Board is of opinion that any such officer is more deserving than any officer employed in any other Department or Branch of the Commonwealth Service, that other

officer may be retired from the Commonwealth Service, and the first-mentioned officer may be appointed in his stead.

6.—(1.) There shall be payable to any officer who is retired in pursuance of the last preceding section compensation in the proportion of One month's pay for each year of service or portion of a year of service:

Compensation to officers who are retired.

Provided that the amount payable to any officer shall not be less than the equivalent of six months' pay, and shall not exceed the pay of the officer for the unexpired period of his service.

(2.) In this section "the pay of the officer for the unexpired period of his service" means the total of the pay which, in the opinion of the Public Service Board, the officer would probably have received had he continued to occupy, until he attained the age of sixty-five years, the office occupied by him at the time of his retirement.

7.—(1.) Compensation in accordance with the last preceding section shall also be payable to any officer who, with the written consent of the Treasurer, retires voluntarily from the Commonwealth Service within twelve months after the date upon which an arrangement with the State in which he is employed comes into operation, and

Compensation to officers retiring voluntarily.

(a) whose office the Public Service Board certifies has been, or will be, filled by an officer of the Taxation Branch; or

(b) whose office, or any vacancy consequential upon the filling of whose office, has been, or will be, filled by an officer of the Taxation Branch who, in the opinion of the Treasurer is of substantially similar status to the officer who has retired.

(2.) The provisions of this Act shall apply in relation to any such officer who retires in pursuance of this section in like manner as they apply in relation to officers who are retired in pursuance of section five of this Act.

8.—(1.) Compensation payable in pursuance of this Act shall be in addition to—

Compensation to be in addition to pay in lieu of furlough, &c.

(a) any pay in lieu of furlough payable to the officer under the provisions of section seventy-three of the *Commonwealth Public Service Act 1922*;

(b) any sum payable to the officer under the provisions of section seventy-four of the *Commonwealth Public Service Act 1922*, or which would have been so payable if the officer had attained the age of sixty years; and

(c) where the officer is, immediately prior to his retirement, eligible for recreation leave for any period, the sum equivalent to the amount of salary which would be payable to him for that period if the leave were granted to him.

(2.) In determining the amount payable to an officer under the provisions of paragraph (a) or (b) of the last preceding sub-section, no deduction shall be made on account of any recreation leave already

granted to the officer in respect of the year in which he retires or is retired.

Compensation where person entitled to pension, &c.

9.—(1.) If it appears that any officer who is retired or retires in pursuance of this Act is entitled to any pension, retiring allowance, gratuity, or compensation under any other law (not including the *Australian Soldiers' Repatriation Act 1920-1922*), compensation under this Act shall only be allowed upon the officer undertaking not to claim pension, retiring allowance, gratuity, or compensation under that other law.

(2.) Any officer who has given the undertaking referred to in the last preceding sub-section shall, for the purposes of section forty of the *Superannuation Act 1922*, be deemed to be an officer who has resigned from the service.

(3.) There shall be deducted from the compensation payable to any officer under this Act the amount of any compensation or special grant already paid to him in respect of any portion of the service in respect of which compensation is payable under this Act.

Compensation not liable to income tax.

10. Compensation paid under this Act shall not be liable to income tax under any law of the Commonwealth or a State.

Provision in case of re-appointment of retired officers.

11. A person to whom compensation has been paid in pursuance of this Act shall not be appointed to any position under the Commonwealth until he has, if so required by the authority making the appointment, paid or agreed to pay into the Treasury an amount equal to the compensation so paid to him, or such proportionate amount as that authority determines.

Application of Act to temporary employees who have passed examination.

12. The provisions of this Act in relation to the payment of compensation to officers shall apply to temporary employees who have passed the prescribed examination, but whose appointments to the Commonwealth Service have not been made or confirmed, in like manner as they apply to officers:

Provided that, for the purpose of ascertaining the amount of compensation payable to a temporary employee, his period of service shall be deemed to have commenced on the date upon which it would be deemed to have commenced if the appointment had been made or confirmed prior to the commencement of this Act.

Non-application of Act.

13. This Act shall not apply to any officer whose retirement has been in the nature of a penalty, or on account of unsatisfactory service or inefficiency or medical unfitness.

Compensation not payable as a right.

14. Compensation payable under this Act shall not be claimable or recoverable by any person as a matter of right, but shall be deemed to be a free gift by the Commonwealth.

Provision for payment where officer dies before payment.

15. Where any person entitled to payment of compensation under this Act dies before payment is made, the amount of the compensation so payable shall not form part of the estate of the deceased, and shall not be claimable by the executor or administrator of the estate, but

may be paid to the dependants of the deceased in such proportions and under such conditions as the Minister approves.

16.—(1.) For the purposes of this Act there shall be established in the books of the Treasury a Trust Account which shall be known as the Taxation and Other Officers' Compensation Account, and that account shall be a Trust Account for the purposes of section sixty-two A of the *Audit Act* 1901-1920.

Establishment of Trust Account and payment of compensation.

(2.) There shall be payable out of the Consolidated Revenue Fund, which is hereby appropriated accordingly, such amount as is necessary to pay compensation in accordance with this Act, and the amount so payable shall be placed to the credit of the Taxation and Other Officers' Trust Account.

(3.) Any compensation payable under this Act shall be paid out of moneys for the time being standing to the credit of the Taxation and Other Officers' Trust Account.

17. 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.

## LAND TAX ASSESSMENT.

### No. 29 of 1923.

An Act to amend Section Twenty-nine of the *Land Tax Assessment Act* 1910-1916.

[Assented to 1st September, 1923.]

**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 *Land Tax Assessment Act* 1923.

Short title and citation.

(2.) The *Land Tax Assessment Act* 1910-1916 is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Land Tax Assessment Act* 1910-1923.

2. Section twenty-nine of the Principal Act is amended by omitting therefrom the words "or a lease with a right of purchase or a lease of land to be used for pastoral grazing or

Crown leases.