

INCOME TAX COLLECTION.

No. 36 of 1924.

An Act to amend the *Income Tax Collection Act 1923*.

[Assented to 8th October, 1924.]

BE 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 Collection Act 1924*. Short title and citation.

(2.) The *Income Tax Collection Act 1923* 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 Collection Act 1923-1924*.

2. Section twelve of the Principal Act is repealed and the following sections are inserted in its stead :—

“ 12.—(1.) The provisions of this Act in relation to the payment of compensation to officers shall, in the same manner as they apply to officers, apply to— Application of Act to temporary employees who have passed examination.

(a) temporary employees who are returned soldiers, as defined in the *Commonwealth Public Service Act 1922*, and who have passed the examination prescribed under that Act, but whose appointments to the Commonwealth Service have not been made or confirmed ; and

(b) temporary employees who—

- (i) are returned soldiers as defined in that Act ;
- (ii) were in the employ of the Taxation Branch on the first day of July One thousand nine hundred and twenty-three and have been or are retired after that date ; and
- (iii) are certified by the Board of Commissioners appointed under that Act to have passed a special examination which the Board shall hold for the sole purpose of conferring eligibility for compensation under this Act.

“(2.) For the purpose of ascertaining the amount of compensation payable—

- (a) to a temporary employee to whom paragraph (a) of the last preceding sub-section applies—his period of service shall be deemed to have commenced on a date certified by the Board of Commissioners as that upon which his service would have commenced if his appointment had been made and confirmed prior to the commencement of this Act; and
- (b) to a temporary employee to whom paragraph (b) of the last preceding sub-section applies—his period of service shall be deemed to have commenced on the date of the commencement of his temporary employment in the Taxation Branch, followed by continuous employment in that Branch up to the date of his retirement in accordance with this Act.

Retirements
on account of
increase in
exemptions.

“12A.—(1.) If, in consequence of any alteration effected by any Act passed during the year One thousand nine hundred and twenty-four in the law relating to income tax payable under Commonwealth law, there is a decrease in the work involved in the collection of that income tax so that, at any time prior to the thirty-first day of December One thousand nine hundred and twenty-five, the services of any officer of the Taxation Branch, or of any officer transferred to the service of a State under an arrangement made in pursuance of section four of this Act, are no longer required, that officer may, subject to this section, be paid compensation in accordance with this Act upon his retirement from the Branch or Service (as the case may be) as a direct consequence of the decrease in work.

“(2.) Compensation shall not be paid to any officer retiring from the Taxation Branch or from the service of a State unless the Public Service Board certifies that there is no office in the Service of the Commonwealth to which the officer could be suitably transferred.

“(3.) Compensation shall not be paid to any officer retiring from the service of a State unless the Commissioner or other authority controlling the service of that State certifies that the retirement of the officer is necessary as the direct consequence of the decrease in the work of collecting income tax payable under Commonwealth law caused by the alteration in the law relating to income tax.”