

INCOME TAX ASSESSMENT (NO. 2).

No. 51 of 1934.

An Act to amend section nine of the *Income Tax Assessment Act 1933*.

[Assented to 14th December, 1934.]

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 Assessment Act* (No. 2) 1934.

Application of Act.

2.—(1.) Section nine of the *Income Tax Assessment Act 1933** is amended by adding at the end of sub-section (1.) the following proviso :—

“ Provided that the amendment effected by section five of this Act shall apply only in respect of calculations of the further tax mentioned in that section.”

(2.) This section shall be deemed to have commenced on the date of commencement of the *Income Tax Assessment Act 1933*.

* Act No. 40, 1933.

NATIONAL DEBT SINKING FUND.

No. 52 of 1934.

An Act to amend the *National Debt Sinking Fund Act 1923-1930*.

[Assented to 14th December, 1934].

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 and citation.

1.—(1.) This Act may be cited as the *National Debt Sinking Fund Act 1934*.

(2.) The *National Debt Sinking Fund Act 1923-1930** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *National Debt Sinking Fund Act 1923-1934*.

* Act No. 5, 1923, as amended by No. 6, 1924; No. 3, 1925; No. 19, 1928; No. 17, 1929; and No. 72, 1930.

2.—(1.) Section nine AA of the Principal Act is amended—

- (a) by omitting from paragraph (f) of sub-section (1.) the words “on and after” and inserting in their stead the words “during the period commencing on”;
- (b) by omitting from that paragraph the words “up to” and inserting in their stead the words “ending on”; and
- (c) by omitting from that paragraph the words “in that financial year” and inserting in their stead the words “during that period”.

Calculation
of payments
to be made by
the Treasurer to
the Fund.

(2.) This section shall be deemed to have commenced on the date of commencement of the *National Debt Sinking Fund Act 1930*.

SALES TAX PROCEDURE.

No. 53 of 1934.

An Act to provide Procedure in relation to the Collection and Recovery of Sales Tax and for other purposes.

[Assented to 15th December, 1934.]

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. This Act may be cited as the *Sales Tax Procedure Act 1934*. Short title.
2. This Act shall be deemed to have commenced on the eighteenth day of August, One thousand nine hundred and thirty. Commencement.
3. In this Act unless the contrary intention appears— Definitions.
 - “Agent” includes every person who in Australia, for or on behalf of any person out of Australia (in this section called ‘the principal’), holds or has the management or control of the business of his principal, and every person declared by the Commissioner to be an agent or the sole agent for any person for the purposes of this Act;
 - “Company” includes all bodies or associations, corporate or unincorporate, but does not include partnerships;
 - “Goods” includes commodities;
 - “Person” includes a company;