

Raising of funds without consent forbidden.

21. Subject to this Act no person shall, without the approval in writing of the Commission or a State Board (proof whereof shall lie upon the person), invite subscriptions or organize any scheme for raising money for the repatriation of Australian soldiers or for any purpose connected therewith.

Penalty : One hundred pounds.

Regulations.

22. The Governor-General may make regulations not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed or which are necessary or convenient to be prescribed for giving effect to this Act, and in particular for providing for the granting of assistance and benefits—

- (a) to Australian soldiers upon their discharge from service;
- (b) to the children, under the age of eighteen years, of deceased and incapacitated Australian soldiers; and
- (c) where by reason of special circumstances the Commission considers that assistance and benefits should be granted, to the widows of deceased Australian soldiers.

SUPPLY (No. 3) 1917-18.

No. 38 of 1917.

An Act to grant and apply a sum out of the Consolidated Revenue Fund for the service of the year ending the thirtieth day of June One thousand nine hundred and eighteen.

[Assented to 28th September, 1917.]

Preamble.

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purposes of appropriating the grant originated in the House of Representatives as follows :—

Short title.

1. This Act may be cited as the *Supply Act (No. 3) 1917-18.*

Issue and application of £3,487,200.

2. There shall and may be issued and applied for or towards making good the supply hereby granted to His Majesty for the service of the year ending the thirtieth day of June One thousand nine hundred and eighteen the sum of Three million four hundred and eighty-seven thousand two hundred pounds out of the Consolidated Revenue Fund for the purposes and services expressed in

the Schedule to this Act, and the Treasurer is hereby authorized and empowered to issue and apply the moneys authorized to be issued and applied.

3. The said sum shall be available to satisfy the warrants under the hand of the Governor-General in respect of any purposes and services set forth in the said Schedule.

Sum available for the purposes set forth in Schedule.

4. No moneys shall be expended under the authority of this Act after the thirtieth day of June One thousand nine hundred and eighteen.

Limit of period of expenditure.

[SCHEDULE.]

INCOME TAX.

No. 39 of 1917.

An Act to impose Taxes upon Incomes.

[Assented to 28th September, 1917.]

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 *Income Tax Act* 1917. Short title.
2. The *Income Tax Assessment Act* 1915-1916 shall be incorporated and read as one with this Act. Incorporation.
3. Income tax is imposed at the rates and amounts declared in this Act. Imposition of income tax
- 4.—(1.) The rate of the income tax in respect of income from personal exertion shall be as set out in the First Schedule to this Act. Rates in tax.
- (2.) The rate of the income tax in respect of income derived from property shall be as set out in the Second Schedule to this Act.
- (3.) The rates of the income tax in respect of a total taxable income derived partly from personal exertion and partly from property shall be as set out in the Third Schedule to this Act.