

Indemnity to certain persons.

51. Nothing contained in any law of a State or Territory of the Commonwealth shall prohibit any person from furnishing any information, or making any books, documents or papers available, to the Commissioner or any other officer doing duty under this Act, for the purposes of this Act.

Annual report to be prepared.

52.—(1.) The Director-General shall, within three months after the end of each financial year, prepare and furnish to the Minister, for presentation to the Parliament, a report, with statistics, as to the administration and operation of this Act.

(2.) The report may deal with the administration and operation of any other Act administered by the Minister administering this Act.

Regulations.

53. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters which are by this Act required or permitted to be prescribed, or which are necessary or convenient to be prescribed, for carrying out or giving effect to this Act, and in particular for prescribing matters providing for or in relation to—

- (a) the matter and form of any claim, the person by whom and to whom and the time within which claims shall be made, and the information and evidence which may be required and accepted in connexion with any claim;
- (b) the general conditions governing the grant, payment and administration of pensions and allowances;
- (c) the manner in which pensions and allowances may be paid or applied; and
- (d) penalties not exceeding a fine of Twenty-five pounds or imprisonment for a period not exceeding three months, or both, for any breach of the regulations.

## STATES GRANTS (INCOME TAX REIMBURSEMENT).

No. 20 of 1942.

An Act to make provision for the grant of financial assistance to States, and for other purposes.

[Assented to 7th June, 1942.]

**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:—

Short title.

1. This Act may be cited as the *States Grants (Income Tax Reimbursement) Act 1942*.

Commencement.

2. This Act shall come into operation on the first day of July, One thousand nine hundred and forty-two.

3. In this Act, the expression "arrears of tax" means any amount payable by any person in respect of any tax imposed upon incomes by or under the law of the State concerned for any financial year prior to the financial year commencing on the first day of July, One thousand nine hundred and forty-two, which has not been collected by the State prior to that date.

Definition.

4. In every financial year during which this Act is in operation in respect of which the Treasurer is satisfied that a State has not imposed a tax upon incomes, there shall be payable by way of financial assistance to that State the amount set forth in the Schedule to this Act against the name of that State, less an amount equal to any arrears of tax collected by or on behalf of that State during that financial year.

Grants to States.

5.—(1.) As further financial assistance to any State to which payments may be made under section four of this Act, there shall be payable to any State which collects, or on behalf of which there are collected, any arrears of tax during any financial year during which this Act is in operation, an amount equal to the amount of the arrears of tax so collected.

Further financial assistance.

(2.) The amount payable in accordance with this section shall be payable immediately prior to the expiration of this Act and shall bear interest as from the beginning of the financial year next following the financial year in which the arrears of tax are collected at such rate (not less than three pounds per centum per annum) as the Treasurer determines.

6.—(1.) If the Treasurer of any State to which payments may be made under section four of this Act is of the opinion that the payments so made are insufficient to meet the revenue requirements of the State he may, by writing, so inform the Commonwealth Grants Commission constituted under the *Commonwealth Grants Commission Act 1933-1935*.

Additional grants to States.

(2.) Upon receipt of any such information the Commonwealth Grants Commission shall inquire into and report to the Treasurer of the Commonwealth as to whether it is just that an additional amount of financial assistance should be payable to that State, for which purpose the Commission shall have all the powers it would have if the information were an application made by a State under the *Commonwealth Grants Commission Act 1933-1935*.

(3.) Where the Treasurer, after considering the report, is satisfied that it is just that a greater amount of financial assistance should be payable to that State than the amount payable in accordance with section four of this Act, there shall be payable to that State such further amount of financial assistance (not exceeding the amount recommended by the Commonwealth Grants Commission) as the Treasurer thinks just.

7. Payments in accordance with this Act shall be made out of the Consolidated Revenue Fund, which is hereby appropriated accordingly.

Appropriation.

Duration of Act.

8. This Act shall continue in operation until the last day of the first financial year to commence after the date on which His Majesty ceases to be engaged in the present war, and no longer.

---



---

THE SCHEDULE.

---

	£
New South Wales .. .. .	15,358,000
Victoria .. .. .	6,517,000
Queensland .. .. .	5,821,000
South Australia .. .. .	2,361,000
Western Australia .. .. .	2,546,000
Tasmania .. .. .	888,000
	<hr/> 33,489,000 <hr/>

**INCOME TAX  
(WAR-TIME ARRANGEMENTS).**

**No. 21 of 1942.**

An Act to make provision relating to the collection of taxes during the present war, and for other purposes.

[Assented to 7th June, 1942.]

Preamble.

**W**HEREAS, with a view to the public safety and defence of the Commonwealth and of the several States and for the more effectual prosecution of the war in which His Majesty is engaged, it is necessary or convenient to provide for the matters hereinafter set out:

Be it therefore 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 (War-time Arrangements) Act 1942*.

Commencement.

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

Definitions.

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

“State service” means any employment by the Crown in the right of a State, whether permanent or temporary, and whether an employment to which the Act of that State relating to the Public Service applies or not;

“transferred officer” means any officer of a State Service who is transferred to the Public Service of the Commonwealth under this Act.