## SEAT OF GOVERNMENT (ADMINISTRATION).

## No. 44 of 1928.

An Act to amend the Seat of Government (Administration) Act 1924-1926.

[Assented to 28th September, 1928.]

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 Seat of Government Short title and citation. (Administration) Act 1928.

- (2.) The Seat of Government (Administration) Act 1924-1926\* is in this Act referred to as the Principal Act.
- (3.) The Principal Act, as amended by this Act, may be cited as the Seat of Government (Administration) Act 1924–1928.
  - 2. This Act shall commence on a date to be fixed by Proclamation. commencement.

3. Section three of the Principal Act is amended by inserting Definitions. after the definition of "Commissioner" the following definitions:-

"'Occuper' means a rerson who, for at least one month immediately preceding the date of the advertisement referred to in paragraph (a) of sub-section (1.) of section six AA of this Act, has been in occupation as a tenant or sub-tenant, or as one of several tenants or sub-tenants holding in joint tenancy or tenancy-in-common, of the whole or any portion of any house, warehouse, office, shop or other building under a tenancy, the rent under which is at the rate of not less than Fifteen pounds a year for the tenant or sub-tenant (or, as the case may be, for each of the several tenants or sub-tenants):

Provided that where any tenant or sub-tenant sublets the whole or any portion of his premises the rent payable by him shall, for the purposes of this definition, be deemed to be reduced by the rent payable to him by his sub-tenant:

"'Owner', in relation to property, means the person, other than the Commission, for the time being entitled to receive the

<sup>\*</sup> Act No. 8, 1924, as amended by No. 32, 1926.

rack-rent thereof, or who would be so entitled if the property were let to a tenant at a rack-rent, and where, [on the date of the advertisement referred to in paragraph (a) of sub-section (1.) of section six AA of this Act, the Commission has granted a lease of land for a period of not less than one month or a person is entitled to be granted by the Commission a lease of land for such a period, means the lessee or the person so entitled, as the case may be."

4. Section six of the Principal Act is repealed and the following section inserted in its stead:—

Members of Commission.

128

- "6.—(I.) The Commission shall consist of three members, namely, a Chief Commissioner, a Second Commissioner and a Third Commissioner.
- "(2.) The Chief Commissioner and the Second Commissioner shall be appointed by the Governor-General, and the Third Commissioner shall be elected in the manner provided in this Act and the Regulations.
- "(3.) The Chief Commissioner shall be ex officio Chairman of the Commission.
- "(4.) The Chief Commissioner and the Second Commissioner shall devote the whole of their time to the duties of their respective offices.
- "(5.) The Third Commissioner shall be entitled to attend and vote at all meetings of the Commission, but shall not otherwise take part in any of the executive or administrative work of the Commission.
- "(6.) If at any meeting of the Commission any Commissioner disagrees with any decision arrived at, he may request that a memorandum of the grounds of his objection be recorded in the minutes of the proceedings of the Commission, and thereupon the Chief Commissioner shall cause a memorandum to be so recorded, and a copy of that memorandum to be forwarded to the Minister within seven days after the date on which the meeting was held.
- "(7.) In the case of the illness, or absence from Australia, or suspension of the Chief Commissioner or the Second Commissioner, or in the event of either of those offices becoming vacant, the Governor-General may appoint a person to act during the illness, absence or suspension, or until the appointment of a successor, as the case may be, and the person so acting shall have all the powers and perform all the duties of the Chief Commissioner or the Second Commissioner, as the case may be.
- "(8.) In the case of the absence through illness, for a longer period than one month, or absence from Australia, of the Third Commissioner, that Commissioner may appoint a person, qualified as provided in paragraph (c) of sub-section (1.) of section six AA of this Act, to act as Third Commissioner during such absence, and, in default of such appointment within one month after the commencement of the illness of the Third Commissioner or before, or within seven days after, the departure of the Third Commissioner, the Governor-General may appoint a person, so qualified, to act as Third Commissioner during

such illness or absence, and the person so acting shall have all the powers and perform all the duties of the Third Commissioner but shall not be entitled so to act for a longer period than three months or, with the written consent of the Minister, six months.

- "(9.) At the first meeting in each calendar year the members of the Commission may elect one of their number to be Deputy Chairman until the first meeting of the Commission in the next calendar year.
- "(10.) In the absence of the Chairman from any meeting, the Deputy Chairman shall preside.
- "(11) At any meeting of the Commission two Commissioners shall form a quorum.
- "(12.) At any meeting of the Commission at which the Chairman is present, he shall have a deliberative vote, and, in the event of an equality of voting, a second or casting vote.
- "(13.) If at any meeting of the Commission at which the Chairman is not present the members present differ in opinion upon a matter, the determination of that matter shall be postponed to the next meeting of the Commission.".
- 5. After section six of the Principal Act the following sections are inserted:—
- "6AA.—(1.) The election of a Third Commissioner shall be conducted in the following manner:—

Election of Third Commissioner.

- (a) The Chief Electoral Officer shall, by advertisement published in a newspaper circulating in the Territory and in the Gazette, give at least fourteen days notice of the date, time and place fixed for the receipt of nominations for election as Third Commissioner:
- (b) At each election after the first the notice shall be given in sufficient time to enable the election to be held at, or as soon as possible after, the date of expiry of the term for which the Third Commissioner then holding office was elected;
- (c) Any person resident in the Territory who is-
  - (i) at least twenty-one years of age; and
  - (ii) a natural born or naturalized subject of the King; and is not—
    - (iii) an officer or employee of the Commission;
    - (iv) an officer of the section of the Public Service of the Commonwealth which is directly concerned in the administration of this Act;
    - (v) a person under any acknowledgment of allegiance, obedience, or adherence to a foreign power;
    - (vi) a subject or a citizen, or entitled to the rights or privileges of a subject or citizen, of a foreign power or

(vii) a person having any direct or indirect pecuniary interest in any agreement with the Commission otherwise than as a member and in common with the other members of an incorporated company consisting of more than twenty-five persons,

shall be capable of being nominated for election as, and of sitting as, Third Commissioner;

- (d) The persons qualified to vote at elections for the Third Commissioner shall be persons—
  - (i) who are at least twenty-one years of age, and are natural born or naturalized subjects of the King;
  - (ii) who are owners or occupiers as defined in section three of this Act; and
  - (iii) whose names are on the electors' roll prepared by the Chief Electoral Officer for the purposes of this Act; and
- (e) Each person who is enrolled on the electors' roll shall be entitled to one vote at each election held under this Act.
- "(2.) The Chief Electoral Officer shall prepare for each election a roll of the names and addresses of the owners and occupiers in the Territory on the date of the advertisement by him of the notice required by paragraph (a) of sub-section (1.) of this section (in this Act referred to as the electors' roll):

Provided that, where any property is in the occupation of an occupier other than the owner, the occupier shall be entitled to be enrolled in respect of that property instead of the owner thereof:

Provided further that no person shall be entitled to be enrolled more than once in respect of each election:

Provided also that, subject to the two preceding provisos, where the owner or occupier is a body corporate or body of trustees it may nominate one person in writing as the elector in respect of all the property in respect of which it is either owner or occupier.

- "(3.) The Commission shall supply to the Chief Electoral Officer such information in its possession as the Chief Electoral Officer requires for the purpose of the preparation of the roll.
- "(4.) The provisions of the Commonwealth Electoral Act 1918–1928 shall apply, with such exceptions, and subject to such modifications and adaptations, as are prescribed, in relation to elections of the Third Commissioner in like manner as they apply in relation to the election of members of the House of Representatives.

"6AB.—(1.) Notwithstanding anything contained in the Commonwealth Public Service Act 1922–1924, an officer of the Public Service of the Commonwealth may, if otherwise eligible, be nominated for, and elected to, and hold, the office of Third Commissioner, without the permission of the Public Service Board.

Eligibility of Public Servants for election as Third Commissioner.

- "(2.) If an officer of the Public Service of the Commonwealth is elected as Third Commissioner, he shall from time to time be granted by his Department, without diminution of salary, such leave as is necessary to enable him to carry out his duties as Third Commissioner.
- "(3.) A record shall be kept of all leave granted in pursuance of this section, and the officer may, at the discretion of the Permanent Head of his Department, be required to make up the whole or part of the period for which he has been so granted leave.".
- 6. Section six A of the Principal Act is amended by adding at the Meetings of the end of sub-section (1.) the words "and shall be held not less than once a fortnight:

Provided that the Minister may, in any particular case, if he thinks fit, direct that meetings need not be held once a fortnight.".

7. Section seven of the Principal Act is repealed and the following section inserted in its stead:

"7.—(1.) The remuneration of the Chief Commissioner shall not Remuneration exceed Three thousand pounds per annum.

of Commissioners.

"(2.) The remuneration of the Second Commissioner shall not exceed Two thousand pounds per annum.

"(3.) The remuneration of the Third Commissioner shall be by way of fees, not exceeding the sum of Five pounds and five shillings for each day upon which he attends a meeting of the Commission and not exceeding the sum of Two hundred and fifty pounds per annum.".

8. Section eight of the Principal Act is amended—

Period of

- (a) by omitting sub-section (2.) and inserting in its stead the commissioners. following sub-section:
  - "(2.) Thereafter each appointment of a Chief Commissioner shall be for a term not exceeding five years and each appointment of a Second Commissioner shall be for a term of one year.";
- (b) by inserting after sub-section (2.) the following subsection:
  - "(2A.) A person elected as Third Commissioner shall, subject to this Act, hold office for a term of one year from the date of his election";
- (c) by inserting in sub-section (3.), after the word "appointed", the words "or elected", and, after the word "re-appointment", the words "or re-election"; and
- (d) by omitting sub-section (4.).
- 9. Section nine of the Principal Act is amended—
- (a) by omitting from sub-section (1.) the words "a Commissioner," and inserting in the commissioner or person or an Acting Commissioner", and inserting in their stead acting as such. the words "the Chief Commissioner or the Second Commissioner, or a person acting as Chief Commissioner or as Second Commissioner"; and

"(b) by omitting from sub-section (2.) the words "the Commissioner or Acting Commissioner" (wherever occurring) and inserting in their stead the words "the member or acting member of the Commission".

Office of Commissioner, how vacated.

- 10. Section ten of the Principal Act is amended—
  - (a) by inserting in sub-section (1.), after the word "office", the words "as Commissioner or Acting Commissioner, as the case may be";
  - (b) by omitting from paragraph (b) of sub-section (1.) the words "where his remuneration is by way of fees" and inserting in their stead the words "in the case of the Third Commissioner or a person acting as Third Commissioner"; and
  - (c) by adding at the end of sub-section (1.) the following paragraph:—
    - "or (d) in the case of the Third Commissioner, any person acts in his stead for a continuous period of six months.".

Uncertificated insolvent not to be Commissioner.

11. Section eleven of the Principal Act is amended by omitting the words "a Commissioner or "and by inserting in their stead the words" or elected as a Commissioner or as".

Commissioners not subject to Commonwealth Public Service Act 1922-1924. 12. Section twelve of the Principal Act is amended by inserting in sub-section (2.), after the words "Chief Commissioner" (wherever occurring), the words "or Second Commissioner".

Powers of the Commission.

- 13. Section fourteen of the Principal Act is amended by inserting in paragraph (e) of sub-section (1.), after the word "sewerage", the words ", whether from a source within or outside the Territory".
- 14. After section fourteen A of the Principal Act the following section is inserted:—

Supply of electricity, &c., to persons outside the Territory.

"14B. The Commission may, on such terms and conditions as are agreed upon, supply water or electricity from the Territory to any person outside the Territory.".

Liability of Commission in respect of Territory.

- 15. Section twenty-one of the Principal Act is amended by omitting the proviso to sub-section (1.) and inserting in its stead the following proviso:—
  - "Provided that this sub-section shall not apply to-
  - (a) expenditure incurred by the Commonwealth in connexion with the construction of Parliament House;
  - (b) expenditure in connexion with the construction and maintenance of the Railway from Queanbeyan, in the State of New South Wales, to Canberra in the Territory; and
  - (c) expenditure in connexion with the survey of proposed railway routes between Canberra and Jervis Bay, and between Canberra and Yass in the State of New South Wales."

16.—(1.) After section twenty-eight of the Principal Act the following section is inserted:—

"28A. Section twelve of the Seat of Government (Administration) Act 1910 is amended by omitting the words 'Until the Parliament makes other provision for the government of the Territory '."

Amendment of Seat of Govern-ment (Administration) Act 1910, 4, 12,

No. 44.

(2.) This section shall be deemed to have commenced on the date of the passing of the Seat of Government (Administration) Act 1924.

## INCOME TAX.

## No. 45 of 1928.

An Act to impose Taxes upon Incomes.

[Assented to 28th September, 1928.]

RE 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 1928.

Short title.

- 2. The Income Tax Assessment Act 1922-1928 shall be incor- Incorporation. porated and read as one with this Act.
- 3. Income tax is imposed at the rates and amounts declared in Imposition of this Act.
- 4.—(1.) The rate of the income tax in respect of income from Rates of personal exertion shall be as set out in the First Schedule to this Act.

(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.

(4.) Notwithstanding anything contained in the last three preceding sub-sections, where a person would, apart from this sub-section, be liable to pay income tax of an amount less than Ten shillings the tax payable by that person shall be Ten shillings.