

- (i) by inserting in paragraph (c) of sub-section (3.), after the words "the member" (wherever occurring), the words "or Imperial Reservist, as the case may be,";
- (j) by omitting paragraph (e) of sub-section (3.); and
- (k) by inserting in paragraph (a) of sub-section (4.), after the word "three", the words "not being a person who died while on service or who is totally and permanently incapacitated as a result of such service".

6. Section fifteen of the Principal Act is amended by omitting the words "or the *War Service Homes Act 1918-1919*", and inserting in their stead the words "or in payment of moneys by that person to the War Service Homes Commissioner for the purposes of the *War Service Homes Act 1918-1919*".

Acceptance of bonds by Repatriation Department or War Service Homes Commission.

7. Section eighteen of the Principal Act is amended by inserting, after the words "to be", the words "property or".

Gratuity and interest not liable to income tax.

8. Section twenty of the Principal Act is amended by adding at the end thereof the following words "and in particular—

Regulations.

- (a) for conferring upon the prescribed authority powers in relation to the summoning of witnesses, the taking of evidence on oath, and the production of documents, and
- (b) for providing penalties, not exceeding Fifty pounds, for any failure to comply with any requirement made by a prescribed authority in the exercise of any such powers."

WAR LOAN.

No. 18 of 1920.

An Act to authorize the raising and expending of the sum of Twenty million pounds for War purposes.

Assented to 29th May, 1920.]

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 *War Loan Act 1920*.
2. The Treasurer may from time to time, under the provisions of the *Commonwealth Inscribed Stock Act 1911-1918*, or under the provisions of any Act authorizing the issue of Treasury Bills, borrow moneys not exceeding in the whole the sum of Twenty million pounds.
3. The amount borrowed shall be issued and applied only for the expenses of borrowing and for War purposes.

Short title and citation.
Authority to borrow £20,000,000.

Purpose for which money may be borrowed.