



ANNO QUARTO

## GEORGII VI REGIS.

A.D. 1940.

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### No. 34 of 1940.

An Act to grant concessions in respect of income tax to certain members of the naval, military and air forces of the Commonwealth and other parts of His Majesty's Dominions or of any Ally of Great Britain.

[Assented to 21st November, 1940.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short title.

1. This Act may be cited as the "Income Tax (War-time Concessions) Act, 1940".

Interpretation.

2. The words and expressions used in this Act shall unless the context otherwise requires have the same meaning as they have in the Act relating to the assessment and collection of tax upon incomes.

Exemption of pay and allowances.  
Cf. Com. 17, 1940, s. 3.

3. The following income shall be exempt from income tax under any Act relating to the assessment and collection of tax upon incomes :—

In the case of any person enlisted in or appointed to the naval, military, or air forces of the Commonwealth or any part of the King's dominions or of any Ally of Great Britain for service outside Australia during the present war between His Majesty the King and Germany—the pay and allowances earned by him as a member of those forces during the period commencing on the third day of September, one thousand nine hundred and thirty-nine or on the date of his enlistment or appointment (whichever

is the later date) and terminating on the date of his discharge or the termination of his appointment :

Provided that this section shall not apply to any pay or allowances so earned during the year of income by a member of the forces who does not at any time during the period commencing on the third day of September, one thousand nine hundred and thirty-nine and terminating one year after the close of that year of income—

- (i.) in the case of a member of the naval forces of the Commonwealth—serve in a sea-going ship ;  
or
- (ii.) in the case of a member of the military or air forces of the Commonwealth—embark for service outside Australia.

4. (1) Notwithstanding any other enactment, where the Taxpayers Relief Board constituted under the Act relating to the assessment and collection of tax upon incomes is of opinion—

Concessions in respect of other income.

- (a) that the assessment for the purposes of income tax of any income of any such person as mentioned in section 3 of this Act ; or
- (b) that the payment of any income tax by any such person—

would cause hardship to that person or to any person wholly or mainly dependent upon his earnings, the said Board may order that such income shall not be assessed, or as the case may be, that such income tax or any part thereof shall not be payable.

(2) Where the Commissioner is of opinion that the amount of tax which would be payable by any such person as aforesaid, if his income were assessed, is less than twenty pounds, or where the amount of tax payable by any such person is less than twenty pounds, the Commissioner may, if he thinks fit, exercise the power given by subsection (1) of this section or may refer the case to the said Board.

5. This Act shall apply only to income derived before the expiration of twelve months after the date of issue of a proclamation that the war between His Majesty the King and Germany has ceased.

Duration of Act.

In the name and on behalf of His Majesty, I hereby assent to this Bill.

C. M. BARCLAY-HARVEY, Governor.