

Applications  
for advances.

**2**—(1) Section five of the Principal Act is amended by omitting from subsection (2) the words “within one month after the publication of the first advertisement under subsection (1)” and substituting therefor the words “, on or before the 11th day of March, 1948,”.

(2) This section will be deemed to have come into operation on the 28th day of November, 1947.

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## INCOME TAX COLLECTION ARRANGEMENT.

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No. 14 of 1948.

AN ACT to ratify and confirm an Arrangement made between the Commonwealth and this State with respect to the assessment and collection by the Commonwealth, on behalf of the State, of Income Tax imposed under the law of the State prior to the first day of July, 1942, and not collected by the State prior to the first day of July, 1946, and for purposes incidental thereto. [20 July, 1948.]

**B**E it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

Short title.

**1** This Act may be cited as the *Income Tax Collection Arrangement Act 1948*.

Commence-  
ment.

**2** This Act shall be deemed to have commenced on the first day of July, 1946.

Repeal.

**3** The *Income Tax Collection Act 1943\** is repealed.

Ratification  
of Arrange-  
ment.

**4** The Arrangement made the first day of April, 1948, between the Governor-General of the Commonwealth and the Governor, a copy of which is set forth in the schedule (in this Act referred to as “the Arrangement”), is hereby ratified and confirmed.

**5**—(1) Notwithstanding anything contained in the *Land and Income Taxation Act 1910\**, the person for the time being holding or occupying the office of Deputy Commissioner of Taxation in this State under the *Income Tax Assessment Act 1936-1947* of the Commonwealth, or under that Act as amended from time to time, shall, for the purposes of carrying out and giving effect to the Arrangement, have and may exercise all the powers and functions conferred by the first-mentioned Act on the Commissioner of Taxes in relation to the assessment and collection of any tax imposed upon incomes by or under that Act and any Act relating to the fixing or declaring of any rate or rates of tax upon incomes, in respect of any financial year prior to the financial year which commenced on the first day of July, 1942, and which has not been collected by the State prior to the first day of July, 1946.

Deputy  
Federal Com-  
missioner of Taxation  
to have  
certain  
powers

(2) Subsection (1) shall not affect the appointment of any person as Commissioner of Taxes or Deputy Commissioner of Taxes under the *Land and Income Taxation Act 1910\**, or the exercise by any person so appointed of any of the powers or functions of the Commissioner relating to the assessment and collection of land tax, or the exercise of any powers or functions under the *Deceased Persons' Estates Duties Act 1931†* or the *Land Valuation Act 1909‡*, but the Commissioner and Deputy Commissioner so appointed shall not, so long as the Arrangement remains in force, exercise or perform any of the powers and functions conferred by the *Land and Income Taxation Act 1910\** upon the Commissioner or Deputy Commissioner in relation to the assessment and collection of income tax.

\* 1 Geo. V. No. 47. For this Act, as amended to 1936, see Reprint of Statutes, Vol. VI, p. 780. Subsequently amended by 2 Geo. VI. No. 56, 3 Geo. VI. No. 25, 4 Geo. VI. No. 15, 4 & 5 Geo. VI. No. 74, 5 Geo. VI. Nos. 33 and 43, 6 Geo. VI. Nos. 4 and 59, 7 Geo. VI. No. 25, 9 Geo. VI. No. 18. Operation suspended so far as relates to the imposition, assessment, or collection of income tax by 6 Geo. VI. No. 59.

† 22 Geo. V. No. 23. For this Act, as amended to 1936, see Reprint of Statutes, Vol. III, p. 925. Subsequently amended by 1 Edw. VIII. No. 17, 1 Geo. VI. No. 29, 2 Geo. VI. No. 25, 3 Geo. VI. No. 30, 4 Geo. VI. No. 41, 5 Geo. VI. No. 3, 6 Geo. VI. No. 36, 7 Geo. VI. No. 59.

‡ 9 Edw. VII. No. 7. For this Act, as amended to 1936, see Reprint of Statutes, Vol. I, p. 205. Subsequently amended by 4 Geo. VI. No. 2, 6 Geo. VI. No. 60, 7 Geo. VI. Nos. 10 and 58.

## THE SCHEDULE.

ARRANGEMENT made pursuant to section 15 of the *Income Tax Assessment Act 1936-1946* of the Commonwealth of Australia between the GOVERNOR-GENERAL OF THE COMMONWEALTH OF AUSTRALIA acting with the advice of the Federal Executive Council and the GOVERNOR OF THE STATE OF TASMANIA acting with the advice of the Executive Council of that State for the assessment and collection by the Commonwealth of Australia (hereinafter called "the Commonwealth") on behalf of the State of arrears of income tax of the State.

WHEREBY it is mutually arranged as follows:—

1. The Commonwealth shall on behalf of the State collect in accordance with this Arrangement any amount payable by any person firm or company in respect of any tax imposed upon incomes by or under the law of the State for any financial year prior to the financial year which commenced on the first day of July One thousand nine hundred and forty-two which

had not been collected by the State prior to the first day of July One thousand nine hundred and forty-six (hereinafter referred to as "arrears of tax").

2. The State shall take such steps as may be necessary to confer upon the person for the time being holding or occupying the position of Deputy Commissioner of Taxation (hereinafter called the "Deputy Federal Commissioner") in the State under the Commonwealth *Income Tax Assessment Act 1936-1946* (or as amended from time to time) all of the powers and functions relating to the assessment and collection of arrears of tax contained in the *Land and Income Tax Act 1910* (as amended) of the State.
3. The Deputy Federal Commissioner shall be responsible to the State for the due assessment and collection of the arrears of tax and the administration of the laws of the State relating thereto and shall be free from interference or control in carrying out those functions by the Commonwealth or the Commonwealth Commissioner of Taxation (hereinafter called the "Federal Commissioner").
4. All matters arising in connection with the exercise by the Deputy Federal Commissioner of his powers and functions under the laws of the State shall be determined by him in accordance with those laws.
5. The salary of the Deputy Federal Commissioner shall be paid by the Commonwealth and shall include such amount as the Commonwealth considers reasonable for the performance by him of his duties in connection with the assessment and collection of arrears of tax.
6. The Federal Commissioner will from time to time furnish to the Deputy Federal Commissioner such information as the Deputy Federal Commissioner may require in connection with the assessment and collection of the arrears of tax.
7. The Deputy Federal Commissioner shall pursuant to the laws of the State relating to Income Tax and in the manner required from time to time by the State Treasurer deal with and account for all arrears of tax collected pursuant to this Arrangement.
8. The Deputy Federal Commissioner shall delegate to any officer nominated by the Federal Commissioner such of his powers and functions under the laws of the State in relation to the assessment and collection of arrears of tax as may be necessary or convenient to enable that officer to assist the Deputy Federal Commissioner to administer the said laws.
9. Should any dispute or difference arise between the Federal Commissioner and the Deputy Federal Commissioner on any matter arising under this Arrangement the dispute or difference shall be referred to the Treasurers of the Commonwealth and the State respectively for settlement and in the event of their failure to agree the matter in issue shall be referred for settlement to some independent person selected for that purpose by the Treasurers and the decision of that person shall be final and conclusive.
10. If a taxpayer at any time pays less than the full amount due and payable by him for arrears of tax and for income tax due and payable by him to the Commonwealth the amount paid shall (unless the taxpayer otherwise directs) be credited to the Commonwealth and the State respectively *pro rata* to the full amount then due and payable by the taxpayer to the Commonwealth and the full amount due and payable to the State.
11. This Arrangement shall be deemed to come into operation on the first day of July One thousand nine hundred and forty-six.
12. Either party shall be at liberty to determine this Arrangement by giving to the other six calendar months' notice in writing of intention so to do.

13. Except as otherwise herein expressly provided any notice which may be given by either party to the other under this Arrangement shall be deemed to have been duly given if signed by the Prime Minister or the Premier as the case may be on behalf of the party giving it and sent by pre-paid post addressed to the Premier or Prime Minister as the case may be and every notice so sent shall be deemed to have been received by the person to whom it is addressed when it would in the ordinary course of post have been delivered.
14. The Commonwealth shall make no charge against the State for any service rendered by it under this Arrangement.
15. This Arrangement supersedes the Arrangement dated the twenty-fifth day of November One thousand nine hundred and forty-two made between the Governor-General of the Commonwealth and the Governor of the State for the collection of arrears of tax.

Dated this First day of April One thousand nine hundred and forty-eight.

By His Excellency's Command, }  
 J. B. CHIFLEY. } W. J. MCKELL, Governor-General.

By His Excellency's Command, }  
 EDWARD BROOKER, Treasurer. } HUGH BINNEY,  
 Governor of the State of Tasmania.

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## TASMANIAN WOOLGROWERS' TRUSTEE AND EXECUTOR COMPANY.

No. 15 of 1948.

AN ACT to confer powers upon the Tasmanian  
Woolgrowers' Trustee and Executor Company  
Limited. [20 July, 1948.]

**W**HEREAS it is often difficult to secure the services of PREAMBLE.  
 suitable persons for the offices of trustee, executor,  
 administrator, and other similar offices: And whereas, in  
 order to secure the more certain discharge of the duties of  
 such offices, a Company styled "The Tasmanian Woolgrowers'  
 Trustee and Executor Company Limited" has been formed  
 and incorporated under the *Companies Act* 1920 and Acts  
 amending the same, with the object, among other purposes,  
 of affording persons the opportunity of obtaining the ser-  
 vices of a permanent corporation for the performance of the  
 duties of such offices, and thus to remove much of the uncer-  
 tainty and insecurity which attend the appointment of private  
 individuals: And whereas it is expedient to enable the  
 said Company to act as executor, administrator with or  
 without a will annexed, receiver, trustee, committee of estates  
 of persons of unsound mind, guardian of the estates of infants,  
 agent under power of attorney or otherwise, and to perform