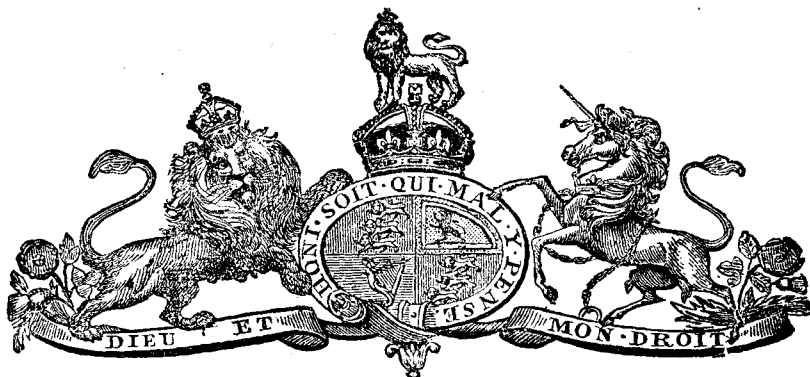


TASMANIA.



1934.

ANNO VICESIMO QUINTO

GEORGII V. REGIS.

No. 53.

ANALYSIS.

1. Short title.
2. Amendment of 1 Geo. V. No. 47.
Section 53.
Section 54.
3. Amendment of 21 Geo. V. No. 8, s. 7b.
4. Amendment of 24 Geo. V. No. 30.
Section 3—VII.
5. Operation of certain provisions.

AN ACT to amend the *Land and Income Taxation Act 1910*. [13 December, 1934.]

A.D.
1934.

BE 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:—

1 This Act may be cited as the *Land and Income Taxation Act 1934*.

Short
title.

Land and Income Taxation.

A.D. 1934.

Amend-
ment of 1 Section
Geo. V. 53.
No. 47.

2 The Principal Act is hereby amended—

I. By inserting after division (g) of paragraph VII. of section fifty-three thereof the following new divisions (h) and (i):—

“(h) All amounts paid by the taxpayer by way of special income tax imposed under section three of the *Land and Income Taxation Act 1930*, but no deduction shall be allowed under this provision in respect of the income of any company or in respect of the calculation of income for the purpose of ascertaining the special income tax payable under the said Act:

“(i) Any gift or donation of or exceeding ten pounds at any one time in favour of any charitable object as defined in section seven of the *Deceased Persons' Estates Duties Act 1931*, but the deduction hereby allowed shall not apply in respect of special income tax under the *Land and Income Tax Act 1930*.”: and

Section
54.

15 Geo.
V. No. 70.

24 Geo.
V. No. 30.

II. As to section fifty-four thereof—

(a) By adding at the end of paragraph IV. (inserted by the *Land and Income Taxation Act (No. 2) 1924*) the words “except as provided by division (h) of paragraph VII. of section fifty-three”: and

(b) By deleting the word “all” at the beginning of paragraph VIII. (inserted by the *Land and Income Taxation Act 1933*) and substituting therefor the words “Bad debts except any,” and by inserting after the word “Commissioner” in the third line of that paragraph the words “to be bad debts and.”

Amend-
ment of 21 Geo.
V. No. 8,
s. 7b.

3 The *Land and Income Taxation Act 1930* is hereby amended—

I. By inserting after subsection (9) of section **7b** thereof (inserted by the *Land and Income Taxation Act 1932*) the following new subsection (9A):—

“(9A) Where the return of any taxpayer shows that he has received in this State income in the nature of salary or wages in respect of which, by reason of the employer having paid the same else-

Land and Income Taxation.

where than in this State to some person for or on behalf of such taxpayer, wages tax was not payable as provided by this section, the Commissioner may assess such taxpayer in respect of such income as if the same were income other than salary or wages, and the taxpayer shall pay special income tax in respect thereof accordingly.”:

A.D. 1934

II. By deleting the word “and” in the fourth line of subsection (10) of the said section and substituting therefor the words “specially printed and issued for that purpose by the Treasurer which shall be”:

III By inserting after the said subsection (10) the following new subsection (11)—

“(11) All such duty stamps as aforesaid shall have the words ‘Wages Tax’ overprinted thereon by the Government Printer, and no such receipt as aforesaid shall be taken to be duly or properly stamped unless those words are printed on the stamp”: and

IV By inserting after paragraph vi. of section 7c thereof (inserted as aforesaid and amended by the *Land and Income Taxation Act 1933*) the following new paragraphs VII. and VIII.:—

“VII. Use for any purpose other than as provided by this Act any stamp issued as provided by subsection (11) of section 7b’:

“VIII. Use for any purpose under this Act any stamp which has been used for any other purpose.”.

4 Paragraph VII. of section three of the *Land and Income Taxation Act 1933* is hereby amended as from the commencement of that Act—

Section 3—VII.

Amendment of 24 Geo. V. No. 30.

I. By deleting the word “eleventh” in division (a) and substituting therefor the word “tenth”: and

II. By deleting the word “tenth” in division (b) and substituting therefor the word “ninth.”

5 The amendments inserted by paragraphs II., III., and IV. of section three shall come into operation on the first day of February, one thousand nine hundred and thirty-five.

Operation of certain provisions.

