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ANNO SEPTIMO DECIMO

GEORGII V. REGIS.

No. 31.

ANALYSIS.

- 1. Short title.
Principal Act.
- 2. Amendment of Subsections (1) and (2) of Section 3 of the Principal Act.
- 3. Insertion of new Section 4 in the Principal Act.
Rebate of tax.

AN ACT to amend the Income Tax Act, 1926. ^{A.D.} 1926.
[30 November, 1926.]

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—(1) This Act may be cited as “ The Income Tax Act (No. 2), Short title. 1926.”

(2) The Income Tax Act, 1926, is herein called “ the Principal Act.” Principal Act.
17 Geo. V. No.
20.

4d.]

Income Tax (No. 2)

A.D. 1926.

Amendment of
Subsections (1)
and (2) of Section
3 of the Principal
Act.

Insertion of new
Section 4 in the
Principal Act.

Rebate of tax.

2 Subsections (1) and (2) of Section Three of the Principal Act are hereby amended by deleting the words "One Shilling and Seven Pence" wherever those words occur in either of the said subsections, and substituting the words "One Shilling and Six Pence" therefor.

3 The following new Section Four is hereby inserted after Section Three of the Principal Act:—

"**4** Notwithstanding anything in this Act to the contrary, every person liable to the payment, in respect of any income, of income tax calculated in accordance with the provisions of Subsection (4) of Section Three of this Act, shall be entitled to a rebate from the amount of the tax so calculated of twenty per centum of such amount"