TASMANIA.



1916.

ANNO SEPTIMO

GEORGII V. REGIS.

No. 5.

ANALYSIS.

- 1. Short title.
- Interpretation. "Officers of the State of Tasmania."
- 3. Taxation by Commonwealth of State salaries, &c.
- 4. Salary of Governor.
- 5. Act to be retroactive.

AN ACT relating to the Taxation by the 1916.

Parliament of the Commonwealth of Australia of Salaries, Allowances, and other Moneys, paid by the State of Tasmania.

[3 November, 1916.]

W HEREAS it is expedient that the Parliament should allow the Preamble salaries of officers of the State of Tasmania earned in the said State, and the salaries, allowances, and remuneration of responsible Ministers of the Crown, the President, and the Chairman of Committees of the Legislative Council, the Speaker and the Chairman of Committees of the House of Assembly, and Members of either House of Parliament who receive from the Consolidated Revenue any salary, allowance or remuneration to be subject to taxation in common with other salaries earned in the Commonwealth:

State Salaries (Commonwealth Taxation).

A.D. 1916.

Be it therefore 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 State Salaries (Commonwealth Taxation) Act, 1916."

Interpretation.
"Officers of the State of Tasmania."

2 In this Act, unless inconsistent with the context or subject-matter, "Officers of the State of Tasmania" includes all persons in any office or employment under the Crown or the Government of Tasmania (including the public service and every department of the Government or State of Tasmania—whether or not "The Public Service Act, 1905," applies thereto—and service or employment in any office of Parliament) and service or employment in any office or employment for which payment is provided out of the Consolidated Revenue.

Taxation by Commonwealth of State salaries, &c. Comp. Comm. Act, No. 7 of 1907, s. 2.

- Taxation by 3 The taxation by the Commonwealth in common with other Commonwealth of salaries earned within the Commonwealth of—
 - I. The official salaries of officers of the State of Tasmania residing in the said State; and
 - II. The salaries, allowances, and remuneration of responsible Ministers of the Crown, the President and the Chairman of Committees of the Legislative Council, the Speaker and the Chairman of Committees of the House of Assembly, and Members of either House of Parliament who receive from the Consolidated Revenue any salary, allowance or remuneration—

shall not, if the taxation is not at a higher rate or to a greater extent than is imposed on other salaries of the same amount earned within the Commonwealth, be deemed—

- (a) To be an interference with the exercise of any power of the State; or
- (b) To be inconsistent with any Act by or in pursuance of which the salary is fixed or made payable.

Salary of Governor.

4 This Act shall not apply to the salary of the Governor.

Act to be retroactive.

5 This Act shall have a retroactive operation.