

I certify that this PUBLIC BILL, which originated in the LEGISLATIVE ASSEMBLY, has finally passed the LEGISLATIVE COUNCIL and the LEGISLATIVE ASSEMBLY of NEW SOUTH WALES.

S. G. BOYDELL,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 1 December, 1927.*

New South Wales.



ANNO DUODEVICESIMO

GEORGII V REGIS.

Act No. 58, 1927.

An Act to discontinue for a certain period the imposition of the contributions by employers to the Family Endowment Fund and to enable the Governor to extend such period by proclamation ; to make provision for the assessment and collection of the tax imposed by the Finance (Family Endowment Tax) Act, 1927, by the Commissioner of Taxation and to confer on him certain additional powers for this purpose ; to make provision as to the office and status of the Commissioner of Family Endowment ; to amend the Family Endowment Act, 1927, and certain other Acts ; and for purposes connected therewith. [Assented to, 16th December, 1927.]

BE

I have examined this Bill, and find it to correspond in all respects with the Bill as finally passed by both Houses.

R. B. WALKER,
Chairman of Committees of the Legislative Assembly.

Family Endowment (Amendment).

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

Short title.

1. This Act may be cited as the "Family Endowment (Amendment) Act, 1927," and shall be construed with the Family Endowment Act, 1927.

Discontin-
uance of
contributions
to Family
Endowment
Fund.

2. (1) No contribution shall be payable by any employer to the Family Endowment Fund under the provisions of the Family Endowment Act, 1927, or the regulations thereunder, or of the Finance (Family Endowment Tax) Act, 1927, in respect of wages paid during the months of November and December in the year one thousand nine hundred and twenty-seven.

(2) The Governor may by proclamation published in the Gazette extend the provisions of subsection one of this section to such month or months in the year one thousand nine hundred and twenty-eight as to him may seem fit.

(3) This section shall be deemed to have commenced on the thirty-first day of October, one thousand nine hundred and twenty-seven.

Amendment
of Act No. 39,
1927.
New s. 40A.

3. The Family Endowment Act, 1927, is amended—

(a) by inserting next after section forty the following new section :—

Com-
missioner of
Taxation to
collect con-
tributions.

40A. (1) The assessment of contributions to the Family Endowment Fund and the collection and recovery of contributions shall be carried out and effected by the Commissioner of Taxation.

(2) Nothing in this section shall affect the validity of any assessment made prior to the passing of the Family Endowment (Amendment) Act, 1927, or of any notice, return, form, or document served, lodged, issued, or used prior to such passing in pursuance of any regulation made in relation to a matter referred to in section forty-one.

The

Family Endowment (Amendment).

The Commissioner of Taxation or a person appointed by him in writing either generally or in a particular case may take proceedings in respect of a breach of any regulation relating to a matter referred to in section forty-one, notwithstanding that such breach occurred prior to the passing of the said Act.

- (b) by inserting at the end of section forty-one Sec. 41 (2) the following new subsection:—

(2) For the purpose of enabling the Commissioner of Taxation to carry out effectively the powers, authorities, duties, and functions conferred upon him under this Part of this Act, the regulations may adopt all or any of the provisions of the Income Tax (Management) Act, 1912, or of the regulations made thereunder with such modifications and alterations as the Governor may deem fit.

- (c) (i) by inserting in subsection one of section Sec. 42 (1) forty-two after the word "contribution" the words "or fine";
- (ii) by omitting from subsection one of section forty-two the words "Attorney-General" and by inserting in lieu thereof the words "Commissioner of Taxation"; and
- (iii) by inserting after subsection two of the same section the following new subsection:—

(3) Proceedings for the recovery of a contribution commenced prior to the passing of the Family Endowment (Amendment) Act, 1927, by the Attorney-General, or by a person authorised by him, may be continued, executed, and enforced by the Commissioner of Taxation or a person authorised by him without alteration of any record.

- (d) by inserting in section forty-three after the Sec. 43. word "Commissioner" the words "of Taxation";

(e)

Family Endowment (Amendment).

New
sections.

(e) by inserting next after section forty-three the following new sections:—

Penalty for
non-payment
of contribu-
tions.

cf. Act No.
11, 1912,
s. 24 (4).

43A. (1) If any employer fails to pay a contribution within twenty-one days after such contribution shall have become due and payable by him he shall be liable to pay by way of fine ten pounds per centum upon the amount of such contribution.

(2) Subsection one of this section shall extend to a contribution which has become due and payable prior to the passing of the Family Endowment (Amendment) Act, 1927, but an employer shall not be liable to pay a fine in respect of such contribution unless he fails to pay the contribution within twenty-one days after such passing.

Evidence.
cf. *Idem.*
s. 24 (5).

43B. (1) In any action or proceeding the production by the Commissioner of Taxation or on his behalf of a certificate purporting to be signed by him certifying that the contribution of an employer has been duly assessed at a certain sum and has become due and payable on a certain day shall be prima facie evidence of the facts so certified.

(2) If in any legal proceedings against an employer for recovery of a contribution the court is of opinion that the assessment is excessive, the court shall determine the amount of the contribution payable (if any) and shall enter judgment for that amount accordingly.

Service of
notices by
post.

43c. Where in pursuance of the regulations any notice or other communication is required or authorised to be served upon any person by post the service may be effected by prepaid letter post addressed to the person at his last known place of business or abode in New South Wales; and such service shall be deemed to have been effected at the time when it would in the ordinary course of post have arrived at the place to which it was addressed

Family Endowment (Amendment).

addressed or at the post town or post office nearest to that place whether or not it has in fact been received by the addressee.

- (f) by inserting in paragraph (g) of subsection Sec. 44 (1) (g). one of section forty-four after the word "Commissioner" the words "of Taxation";
- (g) by inserting next after subsection four of Sec. 45 (4). section forty-five the following new subsection:—

(5) Any proceeding in respect of an offence against paragraph (g) of subsection one of section forty-four, or against regulations made in relation to the matters referred to in section forty-one, may be taken at any time not exceeding six months from the time when the facts first came to the knowledge of the Commissioner of Taxation, and may be taken by him or by some person appointed by him in writing, either generally or in a particular case.

4. (1) From the date of the passing of this Act Office of Commissioner of Family Endowment. Arthur Thomas Treble, Esquire, shall cease to hold his office as Commissioner of Family Endowment.

(2) The said Arthur Thomas Treble shall not be entitled to any damages or to be paid any compensation by reason of his removal from such office.

(3) The said Arthur Thomas Treble shall be eligible, on the recommendation of the Public Service Board, to be appointed to some office in the Public Service not lower in classification and salary than that which he held at the date of his appointment as Commissioner.

(4) From the commencement of this Act until he is appointed to some office in the Public Service in pursuance of subsection three of this section, the said Arthur Thomas Treble shall be deemed to be an officer of the Public Service upon leave upon a salary equivalent to that which he held at the date of his appointment as such Commissioner.

(5)

Family Endowment (Amendment).

Amendment of
Act No. 39, 1927.

(5) The Family Endowment Act, 1927, is further amended—

Sec. 4.

(a) by omitting subsections one, two, three, four, five, six, seven, and eight of section four and by inserting in lieu thereof the following subsections:—

Appointment
of officers.

(1) The Governor may, upon the recommendation of the Public Service Board, appoint a Commissioner of Family Endowment, who shall, subject to the control of the Minister, exercise and discharge the powers, authorities, duties, and functions conferred and imposed upon him by this Act.

(2) The salary of the Commissioner shall be payable out of the Family Endowment Fund.

(b) by omitting from subsection nine of the same section the words "No such appointment shall be made without the concurrence of the Commissioner";

(c) by inserting in subsection ten of the same section immediately before the word "Registrar" the word "Commissioner."

Amendment
of Act No. 39,
1927.

Secs. 13, 14.

5. (1) The Family Endowment Act, 1927, is further amended by omitting from subsection four of section thirteen and from subsection four of section fourteen the words and figures "War Pensions Act, 1914-1916" and by inserting in lieu thereof the words "Australian Soldiers Repatriation Act, 1920-1922."

(2) The amendment made by this section shall take effect as from the date of the commencement of the Family Endowment Act, 1927.

In the name and on behalf of His Majesty I assent to this Act.

D. R. S. DE CHAIR,
Governor.

*Government House,
Sydney, 16th December, 1927.*

This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.

S. G. BOYDELL,
Clerk of the Legislative Assembly.
Legislative Assembly Chamber,
Sydney, 29 November, 1927.

New South Wales.



ANNO DUODEVICESIMO

GEORGII V REGIS.

Act No. , 1927.

An Act to discontinue for a certain period the imposition of the contributions by employers to the Family Endowment Fund and to enable the Governor to extend such period by proclamation ; to make provision for the assessment and collection of the tax imposed by the Finance (Family Endowment Tax) Act, 1927, by the Commissioner of Taxation and to confer on him certain additional powers for this purpose ; to make provision as to the office and status of the Commissioner of Family Endowment ; to amend the Family Endowment Act, 1927, and certain other Acts ; and for purposes connected therewith.

Family Endowment (Amendment).

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the "Family Endowment (Amendment) Act, 1927," and shall be construed with the Family Endowment Act, 1927. Short title.

2. (1) No contribution shall be payable by any employer to the Family Endowment Fund under the provisions of the Family Endowment Act, 1927, or the regulations thereunder, or of the Finance (Family Endowment Tax) Act, 1927, in respect of wages paid during the months of November and December in the year one thousand nine hundred and twenty-seven. Discontinuation of contributions to Family Endowment Fund.

(2) The Governor may by proclamation published in the Gazette extend the provisions of subsection one of this section to such month or months in the year one thousand nine hundred and twenty-eight as to him may seem fit.

(3) This section shall be deemed to have commenced on the thirty-first day of October, one thousand nine hundred and twenty-seven.

3. The Family Endowment Act, 1927, is amended— Amendment of Act No. 39, 1927.

(a) by inserting next after section forty the following new section:— New s. 40A.

40A. (1) The assessment of contributions to the Family Endowment Fund and the collection and recovery of contributions shall be carried out and effected by the Commissioner of Taxation. Commissioner of Taxation to collect contributions.

(2) Nothing in this section shall affect the validity of any assessment made prior to the passing of the Family Endowment (Amendment) Act, 1927, or of any notice, return, form, or document served, lodged, issued, or used prior to such passing in pursuance of any regulation made in relation to a matter referred to in section forty-one.

The

Family Endowment (Amendment).

The Commissioner of Taxation or a person appointed by him in writing either generally or in a particular case may take proceedings in respect of a breach of any regulation relating to a matter referred to in section forty-one, notwithstanding that such breach occurred prior to the passing of the said Act.

(b) by inserting at the end of section forty-one the following new subsection:—

(2) For the purpose of enabling the Commissioner of Taxation to carry out effectively the powers, authorities, duties, and functions conferred upon him under this Part of this Act, the regulations may adopt all or any of the provisions of the Income Tax (Management) Act, 1912, or of the regulations made thereunder with such modifications and alterations as the Governor may deem fit.

(c) (i) by inserting in subsection one of section forty-two after the word "contribution" the words "or fine";

(ii) by omitting from subsection one of section forty-two the words "Attorney-General" and by inserting in lieu thereof the words "Commissioner of Taxation"; and

(iii) by inserting after subsection two of the same section the following new subsection:—

(3) Proceedings for the recovery of a contribution commenced prior to the passing of the Family Endowment (Amendment) Act, 1927, by the Attorney-General, or by a person authorised by him, may be continued, executed, and enforced by the Commissioner of Taxation or a person authorised by him without alteration of any record.

(d) by inserting in section forty-three after the word "Commissioner" the words "of Taxation";

(e)

Family Endowment (Amendment).

(e) by inserting next after section forty-three the following new sections:—

5 43A. (1) If any employer fails to pay a contribution within twenty-one days after such contribution shall have become due and payable by him he shall be liable to pay by way of fine ten pounds per centum upon the amount of such contribution.

10 (2) Subsection one of this section shall extend to a contribution which has become due and payable prior to the passing of the Family Endowment (Amendment) Act, 1927, but an employer shall not be liable to pay a fine in respect of such contribution unless he fails to pay the contribution within twenty-one days after such passing.

20 43B. (1) In any action or proceeding the production by the Commissioner of Taxation or on his behalf of a certificate purporting to be signed by him certifying that the contribution of an employer has been duly assessed at a certain sum and has become due and payable on a certain day shall be prima facie evidence of the facts so certified.

25 (2) If in any legal proceedings against an employer for recovery of a contribution the court is of opinion that the assessment is excessive, the court shall determine the amount of the contribution payable (if any) and shall enter judgment for that amount accordingly.

30 43C. Where in pursuance of the regulations any notice or other communication is required or authorised to be served upon any person by post the service may be effected by prepaid letter post addressed to the person at his last known place of business or abode in New South Wales; and such service shall be deemed to have been effected at the time when it would in the ordinary course of post have arrived at the place to which it was addressed

New sections.

Penalty for non-payment of contributions.

cf. Act No. 11, 1912, s. 24 (4).

Evidence. cf. *Idem.*¹ s. 24 (5).

Service of notices by post.

Family Endowment (Amendment).

addressed or at the post town or post office nearest to that place whether or not it has in fact been received by the addressee.

- 5 (f) by inserting in paragraph (g) of subsection Sec. 44 (1) (g) one of section forty-four after the word "Commissioner" the words "of Taxation";
- (g) by inserting next after subsection four of Sec. 45 (4) section forty-five the following new subsection:—
- 10 (5) Any proceeding in respect of an offence against paragraph (g) of subsection one of section forty-four, or against regulations made in relation to the matters referred to in section forty-one, may be taken at any time
- 15 not exceeding six months from the time when the facts first came to the knowledge of the Commissioner of Taxation, and may be taken by him or by some person appointed by him in writing, either generally or in a particular
- 20 case.

4. (1) From the date of the passing of this Act Arthur Thomas Treble, Esquire, shall cease to hold his office as Commissioner of Family Endowment. Office of Commissioner of Family Endowment.

(2) The said Arthur Thomas Treble shall not be entitled to any damages or to be paid any compensation by reason of his removal from such office.

(3) The said Arthur Thomas Treble shall be eligible, on the recommendation of the Public Service Board, to be appointed to some office in the Public Service not lower in classification and salary than that which he held at the date of his appointment as Commissioner.

(4) From the commencement of this Act until he is appointed to some office in the Public Service in pursuance of subsection three of this section, the said Arthur Thomas Treble shall be deemed to be an officer of the Public Service upon leave upon a salary equivalent to that which he held at the date of his appointment as such Commissioner.

Family Endowment (Amendment).

(5) The Family Endowment Act, 1927, is further amended— Amendment of Act No. 39, 1927.

5 (a) by omitting subsections one, two, three, four, five, six, seven, and eight of section four and by inserting in lieu thereof the following subsections:— Sec. 4.

10 (1) The Governor may, upon the recommendation of the Public Service Board, appoint a Commissioner of Family Endowment, who shall, subject to the control of the Minister, exercise and discharge the powers, authorities, duties, and functions conferred and imposed upon him by this Act. Appointment of officers.

15 (2) The salary of the Commissioner shall be payable out of the Family Endowment Fund.

(b) by omitting from subsection nine of the same section the words "No such appointment shall be made without the concurrence of the Commissioner";

20 (c) by inserting in subsection ten of the same section immediately before the word "Registrar" the word "Commissioner."

25 **5.** (1) The Family Endowment Act, 1927, is further amended by omitting from subsection four of section thirteen and from subsection four of section fourteen the words and figures "War Pensions Act, 1914-1916" and by inserting in lieu thereof the words "Australian Soldiers Repatriation Act, 1920-1922." Amendment of Act No. 39, 1927. Secs. 13, 14.

30 (2) The amendment made by this section shall take effect as from the date of the commencement of the Family Endowment Act, 1927.

New South Wales.



ANNO DUODEVICESIMO

GEORGII V REGIS.

Act No. 58, 1927.

An Act to discontinue for a certain period the imposition of the contributions by employers to the Family Endowment Fund and to enable the Governor to extend such period by proclamation ; to make provision for the assessment and collection of the tax imposed by the Finance (Family Endowment Tax) Act, 1927, by the Commissioner of Taxation and to confer on him certain additional powers for this purpose ; to make provision as to the office and status of the Commissioner of Family Endowment ; to amend the Family Endowment Act, 1927, and certain other Acts ; and for purposes connected therewith. [Assented to, 16th December, 1927.]

Family Endowment (Amendment).

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

Short title.

1. This Act may be cited as the "Family Endowment (Amendment) Act, 1927," and shall be construed with the Family Endowment Act, 1927.

Discontin-
uance of
contributions
to Family
Endowment
Fund.

2. (1) No contribution shall be payable by any employer to the Family Endowment Fund under the provisions of the Family Endowment Act, 1927, or the regulations thereunder, or of the Finance (Family Endowment Tax) Act, 1927, in respect of wages paid during the months of November and December in the year one thousand nine hundred and twenty-seven.

(2) The Governor may by proclamation published in the Gazette extend the provisions of subsection one of this section to such month or months in the year one thousand nine hundred and twenty-eight as to him may seem fit.

(3) This section shall be deemed to have commenced on the thirty-first day of October, one thousand nine hundred and twenty-seven.

Amendment
of Act No. 39,
1927.

New s. 40A.

3. The Family Endowment Act, 1927, is amended—

(a) by inserting next after section forty the following new section:—

Com-
missioner of
Taxation to
collect con-
tributions.

40A. (1) The assessment of contributions to the Family Endowment Fund and the collection and recovery of contributions shall be carried out and effected by the Commissioner of Taxation.

(2) Nothing in this section shall affect the validity of any assessment made prior to the passing of the Family Endowment (Amendment) Act, 1927, or of any notice, return, form, or document served, lodged, issued, or used prior to such passing in pursuance of any regulation made in relation to a matter referred to in section forty-one.

The

Family Endowment (Amendment).

The Commissioner of Taxation or a person appointed by him in writing either generally or in a particular case may take proceedings in respect of a breach of any regulation relating to a matter referred to in section forty-one, notwithstanding that such breach occurred prior to the passing of the said Act.

- (b) by inserting at the end of section forty-one Sec. 41 (2). the following new subsection:—

(2) For the purpose of enabling the Commissioner of Taxation to carry out effectively the powers, authorities, duties, and functions conferred upon him under this Part of this Act, the regulations may adopt all or any of the provisions of the Income Tax (Management) Act, 1912, or of the regulations made thereunder with such modifications and alterations as the Governor may deem fit.

- (c) (i) by inserting in subsection one of section Sec. 42 (1). forty-two after the word "contribution" the words "or fine";
- (ii) by omitting from subsection one of section forty-two the words "Attorney-General" and by inserting in lieu thereof the words "Commissioner of Taxation"; and
- (iii) by inserting after subsection two of the same section the following new subsection:—

(3) Proceedings for the recovery of a contribution commenced prior to the passing of the Family Endowment (Amendment) Act, 1927, by the Attorney-General, or by a person authorised by him, may be continued, executed, and enforced by the Commissioner of Taxation or a person authorised by him without alteration of any record.

- (d) by inserting in section forty-three after the Sec. 43. word "Commissioner" the words "of Taxation";

Family Endowment (Amendment).

New sections.

Penalty for non-payment of contributions.

cf. Act No. 11, 1912, s. 24 (4).

(e) by inserting next after section forty-three the following new sections :—

43A. (1) If any employer fails to pay a contribution within twenty-one days after such contribution shall have become due and payable by him he shall be liable to pay by way of fine ten pounds per centum upon the amount of such contribution.

(2) Subsection one of this section shall extend to a contribution which has become due and payable prior to the passing of the Family Endowment (Amendment) Act, 1927, but an employer shall not be liable to pay a fine in respect of such contribution unless he fails to pay the contribution within twenty-one days after such passing.

Evidence.
cf. *Idem.*
s. 24 (5).

43B. (1) In any action or proceeding the production by the Commissioner of Taxation or on his behalf of a certificate purporting to be signed by him certifying that the contribution of an employer has been duly assessed at a certain sum and has become due and payable on a certain day shall be prima facie evidence of the facts so certified.

(2) If in any legal proceedings against an employer for recovery of a contribution the court is of opinion that the assessment is excessive, the court shall determine the amount of the contribution payable (if any) and shall enter judgment for that amount accordingly.

Service of notices by post.

43C. Where in pursuance of the regulations any notice or other communication is required or authorised to be served upon any person by post the service may be effected by prepaid letter post addressed to the person at his last known place of business or abode in New South Wales; and such service shall be deemed to have been effected at the time when it would in the ordinary course of post have arrived at the place to which it was addressed

Family Endowment (Amendment).

addressed or at the post town or post office nearest to that place whether or not it has in fact been received by the addressee.

- (f) by inserting in paragraph (g) of subsection Sec. 44 (1) (g). one of section forty-four after the word "Commissioner" the words "of Taxation";
- (g) by inserting next after subsection four of Sec. 45 (4). section forty-five the following new subsection:—

(5) Any proceeding in respect of an offence against paragraph (g) of subsection one of section forty-four, or against regulations made in relation to the matters referred to in section forty-one, may be taken at any time not exceeding six months from the time when the facts first came to the knowledge of the Commissioner of Taxation, and may be taken by him or by some person appointed by him in writing, either generally or in a particular case.

4. (1) From the date of the passing of this Act Arthur Thomas Treble, Esquire, shall cease to hold his office as Commissioner of Family Endowment. Office of Commissioner of Family Endowment.

(2) The said Arthur Thomas Treble shall not be entitled to any damages or to be paid any compensation by reason of his removal from such office.

(3) The said Arthur Thomas Treble shall be eligible, on the recommendation of the Public Service Board, to be appointed to some office in the Public Service not lower in classification and salary than that which he held at the date of his appointment as Commissioner.

(4) From the commencement of this Act until he is appointed to some office in the Public Service in pursuance of subsection three of this section, the said Arthur Thomas Treble shall be deemed to be an officer of the Public Service upon leave upon a salary equivalent to that which he held at the date of his appointment as such Commissioner.

(5)

Family Endowment (Amendment).

Amendment of
Act No. 39, 1927.

(5) The Family Endowment Act, 1927, is further amended—

Sec. 4.

(a) by omitting subsections one, two, three, four, five, six, seven, and eight of section four and by inserting in lieu thereof the following subsections:—

Appointment
of officers.

(1) The Governor may, upon the recommendation of the Public Service Board, appoint a Commissioner of Family Endowment, who shall, subject to the control of the Minister, exercise and discharge the powers, authorities, duties, and functions conferred and imposed upon him by this Act.

(2) The salary of the Commissioner shall be payable out of the Family Endowment Fund.

(b) by omitting from subsection nine of the same section the words "No such appointment shall be made without the concurrence of the Commissioner";

(c) by inserting in subsection ten of the same section immediately before the word "registrar" the word "Commissioner."

Amendment
of Act No. 39,
1927.
Secs. 13, 14.

5. (1) The Family Endowment Act, 1927, is further amended by omitting from subsection four of section thirteen and from subsection four of section fourteen the words and figures "War Pensions Act, 1914-1916" and by inserting in lieu thereof the words "Australian Soldiers Repatriation Act, 1920-1922."

(2) The amendment made by this section shall take effect as from the date of the commencement of the Family Endowment Act, 1927.

By Authority :

ALFRED JAMES KENT, Government Printer, Sydney, 1927.

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