

New South Wales.



ANNO SEXTO

GEORGI VI REGIS.

Act No. 4, 1942.

An Act to make further provision for and in relation to the grant or allowance of certain exemptions and deductions in respect of tax on incomes; for this and other purposes to amend the Income Tax Management Act, 1941, in certain respects; and for purposes connected therewith. [Assented to, 21st May, 1942.]

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 "Income Tax Management (Amendment) Act, 1942," and shall be read with the Income Tax Management Act, 1941, which Act is in this Act referred to as the Principal Act. Short title.

Income Tax Management (Amendment).

Amendment
of Act No.
48, 1941.
Sec. 19.
(Exemptions.)

2. (1) The Principal Act is amended—

(a) by inserting at the end of section nineteen the following new paragraph:—

(y) in the case of a member of the naval, military or air force of the Government of any Ally of Great Britain, and in the case of a member of the civilian personnel (being a national of such Ally who is in this Statē only for purposes in connection with the present war) employed by that Government, the pay and allowances earned by him as such member while engaged or employed as such member in Australia in connection with the present war.

Sec. 87.
(Gifts and contributions.)

(b) (i) by inserting in sub-paragraph (ix) of paragraph (a) of subsection two of section eighty-seven after the word “Commonwealth” the following words:—

“or of members of the naval, military or air force in Australia of Great Britain or any of her Allies”;

(ii) by inserting next after the same subsection the following new subsection:—

(2A) (a) Gifts (in this Act also called “allowable gifts”) made by the taxpayer during the year of income to a public fund established for the purpose of raising money for the purchase of a ship to replace H.M.A.S. “Sydney” shall be an allowable deduction.

(b) The provisions of paragraph (b) of subsection two of this section shall not apply to gifts to which this subsection applies.

Sec. 97.
(Rate of tax where lease granted.)

(c) by omitting from paragraph (c) of subsection four of section ninety-seven the words “of subsection one”;

(d)

Income Tax Management (Amendment).

- (d) by omitting from paragraph (c) of subsection five of section one hundred and eleven the words "of subsection one"; Sec. 111.
(Rate of tax where casual profit included in assessable income.)
- (e) (i) by omitting from section two hundred and four the words "from a source out of this State" and by inserting in lieu thereof the words "in any State or country out of New South Wales but within the British Empire"; Sec. 204.
(Rebates of tax to residents on income derived out of the State.)
- (ii) by omitting from the same section the words "out of this State and within the British Empire" and by inserting in lieu thereof the words "in that State or country";
- (iii) by omitting from the same section the words "so paid" and by inserting in lieu thereof the words "paid on that income in the State or country in which the income is derived";
- (f) by inserting in section two hundred and seventy-six at the end of the definition of "Employee" the words "and includes any member of the Defence Force of the Commonwealth." Sec. 276.
(Definitions.)

(2) The amendments made by paragraph (e) of subsection one of this section shall not affect the construction of section two hundred and four of the Principal Act.

By Authority:

ALFRED HENRY PETTIFER, Acting Government Printer, Sydney, 1942.

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No. , 1942.

A BILL

To make further provision for and in relation to the grant or allowance of certain exemptions and deductions in respect of tax on incomes; for this and other purposes to amend the Income Tax Management Act, 1941, in certain respects; and for purposes connected therewith.

[MR. MCKELL;—9 April, 1942.]

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
5 the same, as follows:—

1. This Act may be cited as the "Income Tax Short title. Management (Amendment) Act, 1942," and shall be read with the Income Tax Management Act, 1941, which Act is in this Act referred to as the Principal Act.

98921

113—

2.

Income Tax Management (Amendment).

2. (1) The Principal Act is amended—

(a) (i) by omitting paragraph (u) of section nineteen and by inserting in lieu thereof the following paragraph:—

Amendment
of Act No.
48, 1941.
Sec. 19.
(Exemptions.)

5 (u) in the case of any person enlisted in or appointed to the Defence Force of the Commonwealth the pay and allowances earned by him as a member of that Force—

10 (i) out of Australia;

(ii) in Australia if, within twelve months after the close of the year of income he embarks for service out of Australia or serves in a sea-going ship, and—

15 (a) during the period of twelve months immediately following the date on which he embarks or commences to serve is, for a period of, or periods which aggregate, not less than six months, on service out of Australia or borne in a sea-going ship; or

20 (b) returns to Australia or is discharged from his ship owing to injury or illness; and

25 (iii) in Australia until the expiration of the period of three months immediately following his resumption of duty in Australia if he is a member whose pay and allowances have been exempted under the preceding provisions of this paragraph,

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Provided

Income Tax Management (Amendment).

Provided that sub-paragraph (ii) or sub-paragraph (iii) of this paragraph shall not apply to exempt the pay and allowances—

5 (a) earned by a member of the Defence Force of the Commonwealth who is not appointed as a member of a
10 body, contingent or detachment of that Force out of Australia; or

15 (b) earned by a member of the Defence Force of the Commonwealth prior to the date of his enlistment in or appointment to that Force for service beyond the limits of the Commonwealth.

20 For the purposes of this paragraph the expressions "Australia," "Commonwealth" and "sea-going ship" shall have the meanings respectively
25 assigned to those expressions in paragraph (s) of section twenty-three of the Income Tax Assessment Act, 1936-1941, of the Parliament of the Commonwealth.

(ii) by inserting at the end of section nineteen the following new paragraph:—

30 (y) in the case of a member of the naval, military or air force of the Government of any Ally of Great Britain, and in the case of a member of the
35 civilian personnel employed by that Government, the pay and allowances earned by him as such member while engaged or employed as such member in Australia in connection with the present war.

(b)

Income Tax Management (Amendment).

- (b) by omitting from section fifty-five the word "income" wherever appearing and by inserting in lieu thereof the word "profit";
- 5 (c) (i) by inserting in sub-paragraph (ix) of paragraph (a) of subsection two of section eighty-seven after the word "Commonwealth" the following words:—
- "or of members of the naval, military or air force in Australia of Great Britain or any of her Allies";
- 10 (ii) by inserting next after the same subsection the following new subsection:—
- (2A) (a) Gifts (in this Act also called "allowable gifts") made by the taxpayer during the year of income to a public fund established for the purpose of raising money for the purchase of a ship to replace H.M.A.S. "Sydney" shall be an allowable deduction.
- 15 (b) The provisions of paragraph (b) of subsection two of this section shall not apply to gifts to which this subsection applies.
- 20 (d) by omitting from paragraph (c) of subsection four of section ninety-seven the words "of subsection one";
- 25 (e) by omitting from paragraph (c) of subsection five of section one hundred and eleven the words "of subsection one";
- 30 (f) (i) by omitting from section two hundred and four the words "from a source out of this State" and by inserting in lieu thereof the words "in any State or country out of New South Wales but within the British Empire";
- 35 (ii) by omitting from the same section the words "out of this State and within the British Empire" and by inserting in lieu thereof the words "in that State or country";
- 40 (iii)

Sec. 55.
(Distributions
by a liqui-
dator.)

Sec. 87.
(Gifts and
contribu-
tions.)

Sec. 97.
(Rate of tax
where lease
granted.)

Sec. 111.
(Rate of tax
where casual
profit included
in assessable
income.)

Sec. 204.
(Rebates of
tax to residents
on income
derived out of
the State.)

Income Tax Management (Amendment).

- (iii) by omitting from the same section the words “so paid” and by inserting in lieu thereof the words “paid on that income in the State or country in which the income is derived”;
- 5 (g) by inserting in section two hundred and seventy-six at the end of the definition of “Employee” the words “and includes any member of the Defence Force of the Commonwealth.” Sec. 276. (Definitions.)

(2) The amendments made by paragraph (f) of
10 subsection one of this section shall not affect the construction of section two hundred and four of the Principal Act.

1911

The following is a list of the names of the persons who have been elected to the office of Justice of the Peace for the year 1911.

(1) John A. Smith, Justice of the Peace for the 1st Precinct.

(2) James B. Jones, Justice of the Peace for the 2nd Precinct.

(3) William C. Brown, Justice of the Peace for the 3rd Precinct.

(4) Robert D. White, Justice of the Peace for the 4th Precinct.

(5) Charles E. Green, Justice of the Peace for the 5th Precinct.

(6) Thomas F. Black, Justice of the Peace for the 6th Precinct.

(7) Henry G. Gray, Justice of the Peace for the 7th Precinct.

(8) George H. White, Justice of the Peace for the 8th Precinct.

(9) Frank I. Black, Justice of the Peace for the 9th Precinct.

(10) John K. Gray, Justice of the Peace for the 10th Precinct.

(11) William L. White, Justice of the Peace for the 11th Precinct.

(12) Charles M. Black, Justice of the Peace for the 12th Precinct.

(13) Thomas N. Gray, Justice of the Peace for the 13th Precinct.

(14) George O. White, Justice of the Peace for the 14th Precinct.

(15) Frank P. Black, Justice of the Peace for the 15th Precinct.

(16) John Q. Gray, Justice of the Peace for the 16th Precinct.

(17) William R. White, Justice of the Peace for the 17th Precinct.

(18) Charles S. Black, Justice of the Peace for the 18th Precinct.

(19) Thomas T. Gray, Justice of the Peace for the 19th Precinct.

(20) George U. White, Justice of the Peace for the 20th Precinct.

(21) Frank V. Black, Justice of the Peace for the 21st Precinct.

(22) John W. Gray, Justice of the Peace for the 22nd Precinct.

(23) William X. White, Justice of the Peace for the 23rd Precinct.

(24) Charles Y. Black, Justice of the Peace for the 24th Precinct.

(25) Thomas Z. Gray, Justice of the Peace for the 25th Precinct.

(26) George AA. White, Justice of the Peace for the 26th Precinct.

(27) Frank BB. Black, Justice of the Peace for the 27th Precinct.

(28) John CC. Gray, Justice of the Peace for the 28th Precinct.

(29) William DD. White, Justice of the Peace for the 29th Precinct.

(30) Charles EE. Black, Justice of the Peace for the 30th Precinct.

(31) Thomas FF. Gray, Justice of the Peace for the 31st Precinct.

(32) George GG. White, Justice of the Peace for the 32nd Precinct.

(33) Frank HH. Black, Justice of the Peace for the 33rd Precinct.

(34) John II. Gray, Justice of the Peace for the 34th Precinct.

(35) William JJ. White, Justice of the Peace for the 35th Precinct.

(36) Charles KK. Black, Justice of the Peace for the 36th Precinct.

(37) Thomas LL. Gray, Justice of the Peace for the 37th Precinct.

(38) George MM. White, Justice of the Peace for the 38th Precinct.

(39) Frank NN. Black, Justice of the Peace for the 39th Precinct.

(40) John OO. Gray, Justice of the Peace for the 40th Precinct.

(41) William PP. White, Justice of the Peace for the 41st Precinct.

(42) Charles QQ. Black, Justice of the Peace for the 42nd Precinct.

(43) Thomas RR. Gray, Justice of the Peace for the 43rd Precinct.

(44) George SS. White, Justice of the Peace for the 44th Precinct.

(45) Frank TT. Black, Justice of the Peace for the 45th Precinct.

(46) John UU. Gray, Justice of the Peace for the 46th Precinct.

(47) William VV. White, Justice of the Peace for the 47th Precinct.

(48) Charles WW. Black, Justice of the Peace for the 48th Precinct.

(49) Thomas XX. Gray, Justice of the Peace for the 49th Precinct.

(50) George YY. White, Justice of the Peace for the 50th Precinct.

(51) Frank ZZ. Black, Justice of the Peace for the 51st Precinct.

(52) John AAA. Gray, Justice of the Peace for the 52nd Precinct.

(53) William BBB. White, Justice of the Peace for the 53rd Precinct.

(54) Charles CCC. Black, Justice of the Peace for the 54th Precinct.

(55) Thomas DDD. Gray, Justice of the Peace for the 55th Precinct.

(56) George EEE. White, Justice of the Peace for the 56th Precinct.

(57) Frank FFF. Black, Justice of the Peace for the 57th Precinct.

(58) John GGG. Gray, Justice of the Peace for the 58th Precinct.

(59) William HHH. White, Justice of the Peace for the 59th Precinct.

(60) Charles III. Black, Justice of the Peace for the 60th Precinct.

(61) Thomas JJJ. Gray, Justice of the Peace for the 61st Precinct.

(62) George KKK. White, Justice of the Peace for the 62nd Precinct.

(63) Frank LLL. Black, Justice of the Peace for the 63rd Precinct.

(64) John MMM. Gray, Justice of the Peace for the 64th Precinct.

(65) William NNN. White, Justice of the Peace for the 65th Precinct.

(66) Charles OOO. Black, Justice of the Peace for the 66th Precinct.

(67) Thomas PPP. Gray, Justice of the Peace for the 67th Precinct.

(68) George QQQ. White, Justice of the Peace for the 68th Precinct.

(69) Frank RRR. Black, Justice of the Peace for the 69th Precinct.

(70) John SSS. Gray, Justice of the Peace for the 70th Precinct.

(71) William TTT. White, Justice of the Peace for the 71st Precinct.

(72) Charles UUU. Black, Justice of the Peace for the 72nd Precinct.

(73) Thomas VVV. Gray, Justice of the Peace for the 73rd Precinct.

(74) George WWW. White, Justice of the Peace for the 74th Precinct.

(75) Frank XXX. Black, Justice of the Peace for the 75th Precinct.

(76) John YYY. Gray, Justice of the Peace for the 76th Precinct.

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(78) Charles AAAA. Black, Justice of the Peace for the 78th Precinct.

(79) Thomas BBBB. Gray, Justice of the Peace for the 79th Precinct.

(80) George CCCC. White, Justice of the Peace for the 80th Precinct.

(81) Frank DDDD. Black, Justice of the Peace for the 81st Precinct.

(82) John EEEE. Gray, Justice of the Peace for the 82nd Precinct.

(83) William FFFF. White, Justice of the Peace for the 83rd Precinct.

(84) Charles GGGG. Black, Justice of the Peace for the 84th Precinct.

(85) Thomas HHHH. Gray, Justice of the Peace for the 85th Precinct.

(86) George IIII. White, Justice of the Peace for the 86th Precinct.

(87) Frank JJJJ. Black, Justice of the Peace for the 87th Precinct.

(88) John KKKK. Gray, Justice of the Peace for the 88th Precinct.

(89) William LLLL. White, Justice of the Peace for the 89th Precinct.

(90) Charles MMMM. Black, Justice of the Peace for the 90th Precinct.

(91) Thomas NNNN. Gray, Justice of the Peace for the 91st Precinct.

(92) George OOOO. White, Justice of the Peace for the 92nd Precinct.

(93) Frank PPPP. Black, Justice of the Peace for the 93rd Precinct.

(94) John QQQQ. Gray, Justice of the Peace for the 94th Precinct.

(95) William RRRR. White, Justice of the Peace for the 95th Precinct.

(96) Charles SSSS. Black, Justice of the Peace for the 96th Precinct.

(97) Thomas TTTT. Gray, Justice of the Peace for the 97th Precinct.

(98) George UUUU. White, Justice of the Peace for the 98th Precinct.

(99) Frank VVVV. Black, Justice of the Peace for the 99th Precinct.

(100) John WWWW. Gray, Justice of the Peace for the 100th Precinct.

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.

W. R. McCOURT,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 15 April, 1942.*

New South Wales.



ANNO SEXTO

GEORGII VI REGIS.

Act No. , 1942.

An Act to make further provision for and in relation to the grant or allowance of certain exemptions and deductions in respect of tax on incomes; for this and other purposes to amend the Income Tax Management Act, 1941, in certain respects; and for purposes connected therewith.

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
5 the same, as follows:—

1. This Act may be cited as the "Income Tax Short title. Management (Amendment) Act, 1942," and shall be read with the Income Tax Management Act, 1941, which Act is in this Act referred to as the Principal Act.

98921 113—

2.

Income Tax Management (Amendment).

2. (1) The Principal Act is amended—

Amendment
of Act No.
48, 1941.
Sec. 19.
(Exemp-
tions.)

(a) by inserting at the end of section nineteen the following new paragraph:—

5 (y) in the case of a member of the naval,
military or air force of the Government
of any Ally of Great Britain, and in the
case of a member of the civilian personnel
(being a national of such Ally who is in
10 this State only for purposes in connection
with the present war) employed by that
Government, the pay and allowances
earned by him as such member while
engaged or employed as such member in
Australia in connection with the present
15 war.

(b) by omitting from section fifty-five the word
“income” wherever appearing and by inserting
in lieu thereof the word “profit”;

Sec. 55.
(Distributions
by a liqui-
dator.)

20 (c) (i) by inserting in sub-paragraph (ix) of
paragraph (a) of subsection two of section
eighty-seven after the word “Common-
wealth” the following words:—

Sec. 87.
(Gifts and
contribu-
tions.)

25 “or of members of the naval, military or
air force in Australia of Great
Britain or any of her Allies”;

(ii) by inserting next after the same subsection
the following new subsection:—

30 (2A) (a) Gifts (in this Act also called
“allowable gifts”) made by the taxpayer
during the year of income to a public fund
established for the purpose of raising money
for the purchase of a ship to replace
H.M.A.S. “Sydney” shall be an allowable
deduction.

35 (b) The provisions of paragraph
(b) of subsection two of this section shall
not apply to gifts to which this subsection
applies.

40 (d) by omitting from paragraph (c) of subsection
four of section ninety-seven the words “of
subsection one”;

Sec. 97.
(Rate of tax
where lease
granted.)
(e)

Income Tax Management (Amendment).

- (e) by omitting from paragraph (c) of subsection five of section one hundred and eleven the words "of subsection one";
- 5 (f) (i) by omitting from section two hundred and four the words "from a source out of this State" and by inserting in lieu thereof the words "in any State or country out of New South Wales but within the British Empire";
- 10 (ii) by omitting from the same section the words "out of this State and within the British Empire" and by inserting in lieu thereof the words "in that State or country";
- 15 (iii) by omitting from the same section the words "so paid" and by inserting in lieu thereof the words "paid on that income in the State or country in which the income is derived";
- 20 (g) by inserting in section two hundred and seventy-six at the end of the definition of "Employee" the words "and includes any member of the Defence Force of the Commonwealth."

Sec. 111.
(Rate of tax where casual profit included in assessable income.)

Sec. 204.
(Rebates of tax to residents on income derived out of the State.)

Sec. 276.
(Definitions.)

(2) The amendments made by paragraph (f) of subsection one of this section shall not affect the construction of section two hundred and four of the Principal Act.

Income Tax Amendment (Amended)

(c) by cutting from paragraph (c) of subsection five of section one hundred and eleven the words "of subsection one."

(f) by cutting from section two hundred and four the words "from a source out of this State" and by inserting in lieu thereof the words "in any State or country out of New South Wales" within the British Empire.

(g) by cutting from the same section the words "out of this State and within the British Empire" and by inserting in lieu thereof the words "in that State or country."

(h) by cutting from the same section the words "so paid" and by inserting in lieu thereof the words "paid on the income in the State or country in which the income is derived."

(i) by inserting in section two hundred and seventy six of the act of the Parliament of New South Wales the words "and including any amount of the income paid in the Commonwealth."

(j) The amendments made by paragraphs (f) of subsection one of this section shall not affect the operation of section two hundred and four of the

Financial Act

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.

W. R. McCOURT,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 15 April, 1942.*

New South Wales.



ANNO SEXTO

GEORGII VI REGIS.

Act No. , 1942.

An Act to make further provision for and in relation to the grant or allowance of certain exemptions and deductions in respect of tax on incomes; for this and other purposes to amend the Income Tax Management Act, 1941, in certain respects; and for purposes connected therewith.

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5 the same, as follows:—

1. This Act may be cited as the "Income Tax Short title. Management (Amendment) Act, 1942," and shall be read with the Income Tax Management Act, 1941, which Act is in this Act referred to as the Principal Act.

Income Tax Management (Amendment).

2. (1) The Principal Act is amended—

(a) by inserting at the end of section nineteen the following new paragraph:—

Amendment
of Act No.
48, 1941.
Sec. 19.
(Exemp-
tions.)

5

(y) in the case of a member of the naval, military or air force of the Government of any Ally of Great Britain, and in the case of a member of the civilian personnel (being a national of such Ally who is in this Statē only for purposes in connection with the present war) employed by that Government, the pay and allowances earned by him as such member while engaged or employed as such member in Australia in connection with the present war.

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(b) by omitting from section fifty-five the word “income” wherever appearing and by inserting in lieu thereof the word “profit”;

Sec. 55.
(Distributions
by a liqui-
dator.)

20

(c) (i) by inserting in sub-paragraph (ix) of paragraph (a) of subsection two of section eighty-seven after the word “Commonwealth” the following words:—

Sec. 87.
(Gifts and
contribu-
tions.)

25

“or of members of the naval, military or air force in Australia of Great Britain or any of her Allies”;

(ii) by inserting next after the same subsection the following new subsection:—

30

(2A) (a) Gifts (in this Act also called “allowable gifts”) made by the taxpayer during the year of income to a public fund established for the purpose of raising money for the purchase of a ship to replace H.M.A.S. “Sydney” shall be an allowable deduction.

35

(b) The provisions of paragraph (b) of subsection two of this section shall not apply to gifts to which this subsection applies.

40

(d) by omitting from paragraph (c) of subsection four of section ninety-seven the words “of subsection one”;

Sec. 97.
(Rate of tax
where lease
granted.)

(e)

Income Tax Management (Amendment).

- (e) by omitting from paragraph (c) of subsection five of section one hundred and eleven the words "of subsection one";
- 5 (f) (i) by omitting from section two hundred and four the words "from a source out of this State" and by inserting in lieu thereof the words "in any State or country out of New South Wales but within the British Empire";
- 10 (ii) by omitting from the same section the words "out of this State and within the British Empire" and by inserting in lieu thereof the words "in that State or country";
- 15 (iii) by omitting from the same section the words "so paid" and by inserting in lieu thereof the words "paid on that income in the State or country in which the income is derived";
- 20 (g) by inserting in section two hundred and seventy-six at the end of the definition of "Employee" the words "and includes any member of the Defence Force of the Commonwealth."

Sec. 111.
(Rate of tax where casual profit included in assessable income.)

Sec. 204.
(Rebates of tax to residents on income derived out of the State.)

Sec. 276.
(Definitions.)

(2) The amendments made by paragraph (f) of subsection one of this section shall not affect the
25 construction of section two hundred and four of the Principal Act.

Section 1000

(a) In addition to the provisions of section 999, the following provisions shall apply to the work of the commission:

(b) The commission shall have the right to employ such personnel as it may deem necessary for the proper conduct of its business, and to fix the salaries of such personnel, subject to the approval of the board of directors.

(c) The commission shall have the right to call upon the board of directors for such information as it may require for the proper conduct of its business, and to require the board to furnish such information within a reasonable time.

(d) The commission shall have the right to make such investigations as it may deem necessary for the proper conduct of its business, and to require the production of such records and documents as it may require.

(e) The commission shall have the right to make such reports as it may deem necessary for the proper conduct of its business, and to require the board to furnish such reports within a reasonable time.

(f) The commission shall have the right to make such recommendations as it may deem necessary for the proper conduct of its business, and to require the board to consider such recommendations.

Approved: _____

INCOME TAX MANAGEMENT (AMENDMENT) BILL.

Schedule of the Amendment referred to in Message of 30 April, 1942.

Page 2, clause 2, paragraph (b), lines 16 to 18 inclusive. *Omit* all words on these lines.



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.

W. R. McCOURT,

Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 15 April, 1942.*

The LEGISLATIVE COUNCIL has this day agreed to this Bill with an Amendment.

W. K. CHARLTON,

Clerk of the Parliaments.

*Legislative Council Chamber,
Sydney, 30th April, 1942.*

New South Wales.



ANNO SEXTO

GEORGII VI REGIS.

Act No. , 1942.

An Act to make further provision for and in relation to the grant or allowance of certain exemptions and deductions in respect of tax on incomes; for this and other purposes to amend the Income Tax Management Act, 1941, in certain respects; and for purposes connected therewith.

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:—

- 5 **1.** This Act may be cited as the "Income Tax Short title. Management (Amendment) Act, 1942," and shall be read with the Income Tax Management Act, 1941, which Act is in this Act referred to as the Principal Act.

98921

113—

2.

NOTE.—The words to be omitted are ruled through.

Income Tax Management (Amendment).

2. (1) The Principal Act is amended—

(a) by inserting at the end of section nineteen the following new paragraph:—

Amendment
of Act No.
48, 1941.
Sec. 19.
(Exemp-
tions.)

5

(y) in the case of a member of the naval, military or air force of the Government of any Ally of Great Britain, and in the case of a member of the civilian personnel (being a national of such Ally who is in this State only for purposes in connection with the present war) employed by that Government, the pay and allowances earned by him as such member while engaged or employed as such member in Australia in connection with the present war.

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(b) by omitting from section fifty-five the word "income" wherever appearing and by inserting in lieu thereof the word "profit";

Sec. 55.
(Distributions
by allotment
or.)

20

(e) (b) (i) by inserting in sub-paragraph (ix) of paragraph (a) of subsection two of section eighty-seven after the word "Commonwealth" the following words:—

Sec. 87.
(Gifts and
contributions.)

25

"or of members of the naval, military or air force in Australia of Great Britain or any of her Allies";

(ii) by inserting next after the same subsection the following new subsection:—

30

(2A) (a) Gifts (in this Act also called "allowable gifts") made by the taxpayer during the year of income to a public fund established for the purpose of raising money for the purchase of a ship to replace H.M.A.S. "Sydney" shall be an allowable deduction.

35

(b) The provisions of paragraph (b) of subsection two of this section shall not apply to gifts to which this subsection applies.

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(d) (c) by omitting from paragraph (c) of subsection four of section ninety-seven the words "of subsection one";

Sec. 97.
(Rate of tax
where lease
granted.)

(e)

Income Tax Management (Amendment).

- (e) (d) by omitting from paragraph (c) of subsection five of section one hundred and eleven the words "of subsection one";
- 5 (f) (e) (i) by omitting from section two hundred and four the words "from a source out of this State" and by inserting in lieu thereof the words "in any State or country out of New South Wales but within the British Empire";
- 10 (ii) by omitting from the same section the words "out of this State and within the British Empire" and by inserting in lieu thereof the words "in that State or country";
- 15 (iii) by omitting from the same section the words "so paid" and by inserting in lieu thereof the words "paid on that income in the State or country in which the income is derived";
- 20 (g) (f) by inserting in section two hundred and seventy-six at the end of the definition of "Employee" the words "and includes any member of the Defence Force of the Commonwealth."
- 25 (2) The amendments made by paragraph (f) of subsection one of this section shall not affect the construction of section two hundred and four of the Principal Act.

Sec. 111.
(Rate of tax where casual profit included in assessable income.)

Sec. 204.
(Rebates of tax to residents on income derived out of the State.)

Sec. 276.
(Definitions.)

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.

W. R. McCOURT,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 13 May, 1942.*

New South Wales.



ANNO SEXTO

GEORGII VI REGIS.

Act No. 4, 1942.

An Act to make further provision for and in relation to the grant or allowance of certain exemptions and deductions in respect of tax on incomes; for this and other purposes to amend the Income Tax Management Act, 1941, in certain respects; and for purposes connected therewith. [Assented to, 21st May, 1942.]

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 "Income Tax Management (Amendment) Act, 1942," and shall be read with the Income Tax Management Act, 1941, which Act is in this Act referred to as the Principal Act. Short title.

2.

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

G. BOOTH,
Chairman of Committees of the Legislative Assembly.

Income Tax Management (Amendment).

Amendment
of Act No.
48, 1941.
Sec. 19.
(Exemp-
tions.)

2. (1) The Principal Act is amended—

(a) by inserting at the end of section nineteen the following new paragraph:—

(y) in the case of a member of the naval, military or air force of the Government of any Ally of Great Britain, and in the case of a member of the civilian personnel (being a national of such Ally who is in this State only for purposes in connection with the present war) employed by that Government, the pay and allowances earned by him as such member while engaged or employed as such member in Australia in connection with the present war.

Sec. 87.
(Gifts and
contribu-
tions.)

(b) (i) by inserting in sub-paragraph (ix) of paragraph (a) of subsection two of section eighty-seven after the word "Commonwealth" the following words:—

"or of members of the naval, military or air force in Australia of Great Britain or any of her Allies";

(ii) by inserting next after the same subsection the following new subsection:—

(2A) (a) Gifts (in this Act also called "allowable gifts") made by the taxpayer during the year of income to a public fund established for the purpose of raising money for the purchase of a ship to replace H.M.A.S. "Sydney" shall be an allowable deduction.

(b) The provisions of paragraph (b) of subsection two of this section shall not apply to gifts to which this subsection applies.

Sec. 97.
(Rate of tax
where lease
granted.)

(c) by omitting from paragraph (c) of subsection four of section ninety-seven the words "of subsection one";

(d)

Income Tax Management (Amendment).

- (d) by omitting from paragraph (c) of subsection five of section one hundred and eleven the words "of subsection one"; Sec. 111.
(Rate of tax where casual profit included in assessable income.)
- (e) (i) by omitting from section two hundred and four the words "from a source out of this State" and by inserting in lieu thereof the words "in any State or country out of New South Wales but within the British Empire"; Sec. 204.
(Rebates of tax to residents on income derived out of the State.)
- (ii) by omitting from the same section the words "out of this State and within the British Empire" and by inserting in lieu thereof the words "in that State or country";
- (iii) by omitting from the same section the words "so paid" and by inserting in lieu thereof the words "paid on that income in the State or country in which the income is derived";
- (f) by inserting in section two hundred and seventy-six at the end of the definition of "Employee" the words "and includes any member of the Defence Force of the Commonwealth." Sec. 276.
(Definitions.)

(2) The amendments made by paragraph (e) of subsection one of this section shall not affect the construction of section two hundred and four of the Principal Act.

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

WAKEHURST,
Governor.

*Government House,
Sydney, 21st May, 1942.*

