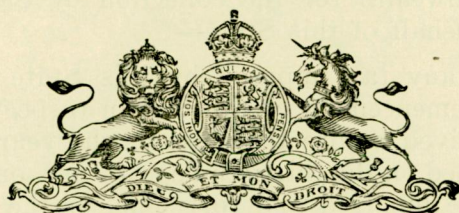


New South Wales.



ANNO SEXTO

GEORGII VI REGIS.

Act No. 21, 1942.

An Act to authorise the making of arrangements for the collection by the Commonwealth on behalf of the State of certain taxation of the State; and for purposes connected therewith. [Assented to, 18th November, 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. (1) This Act may be cited as the "State Taxation Collection Act, 1942."

Short title,
construction
and
commence-
ment.

(2) This Act shall be read and construed with the Income Tax Management Act, 1941, as amended by subsequent Acts.

State Taxation Collection.

(3) This Act shall be deemed to have commenced on the first day of September, one thousand nine hundred and forty-two.

Arrange-
ments for
collection
of tax.

2. (1) The Governor may from time to time make arrangements with the Governor-General in Council of the Commonwealth for the collection by the Commonwealth, on behalf of this State—

(a) of any tax imposed by this State before the commencement of this Act in respect of income derived before the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and forty-one, or the accounting period, if any, accepted by the Commissioner in lieu of that year;

(b) of the whole or any part of any other tax imposed by this State, whether before or after the commencement of this Act.

(2) Any agreement relating to any such arrangement may make provision for any other matters necessary or convenient to be provided for carrying out the arrangement.

(3) Without prejudice to the generality of subsection two of this section any such agreement may make provision—

(a) for the transfer on loan to the Commonwealth of any officer of this State;

(b) in relation to the prosecution of offences (being acts or omissions which constitute offences both under the law of the Commonwealth and the law of this State) and the apportionment between the Commonwealth and this State of the amount of any penalty recovered as a result of such prosecution.

(4) Any arrangement or any agreement relating to an arrangement made under this section may be varied or modified by a subsequent arrangement or agreement made under this section.

State Taxation Collection.

(5) Every arrangement or agreement and every variation or modification of an arrangement or agreement made under this section shall be valid and effectual for all purposes.

(6) Any arrangement or agreement and any variation or modification of an arrangement or agreement made under this section may be made so as to take effect as from the commencement of this Act or from a later date to be specified in the arrangement or agreement.

By Authority:

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

[3d.]

State Taxation Collection

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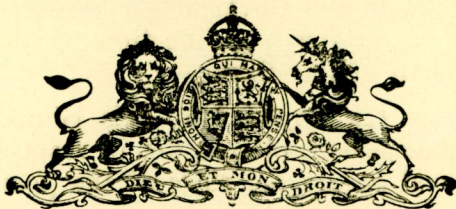
By Authority,
AARON HENRY PATTERSON, Acting Comptroller General of the State

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, 11 November, 1942.*

New South Wales.



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(2) This Act shall be read and construed with the Income Tax Management Act, 1941, as amended by subsequent Acts.

(3)

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.

State Taxation Collection.

(3) This Act shall be deemed to have commenced on the first day of September, one thousand nine hundred and forty-two.

Arrange-
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of tax.

2. (1) The Governor may from time to time make arrangements with the Governor-General in Council of the Commonwealth for the collection by the Commonwealth, on behalf of this State—

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- (b) of the whole or any part of any other tax imposed by this State, whether before or after the commencement of this Act.

(2) Any agreement relating to any such arrangement may make provision for any other matters necessary or convenient to be provided for carrying out the arrangement.

(3) Without prejudice to the generality of subsection two of this section any such agreement may make provision—

- (a) for the transfer on loan to the Commonwealth of any officer of this State;
- (b) in relation to the prosecution of offences (being acts or omissions which constitute offences both under the law of the Commonwealth and the law of this State) and the apportionment between the Commonwealth and this State of the amount of any penalty recovered as a result of such prosecution.

(4) Any arrangement or any agreement relating to an arrangement made under this section may be varied or modified by a subsequent arrangement or agreement made under this section.

(5)

State Taxation Collection.

(5) Every arrangement or agreement and every variation or modification of an arrangement or agreement made under this section shall be valid and effectual for all purposes.

(6) Any arrangement or agreement and any variation or modification of an arrangement or agreement made under this section may be made so as to take effect as from the commencement of this Act or from a later date to be specified in the arrangement or agreement.

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

WAKEHURST,
Governor.

*Government House,
Sydney, 18th November, 1942.*

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, 20 October, 1942.*

New South Wales.



ANNO SEXTO

GEORGII VI REGIS.

Act No. , 1942.

An Act to authorise the making of arrangements for the collection by the Commonwealth on behalf of the State of certain taxation of the State; and for purposes connected therewith.

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State Taxation Collection.

(3) This Act shall be deemed to have commenced on the first day of September, one thousand nine hundred and forty-two.

2. (1) The Governor may from time to time make arrangements with the Governor-General in Council of the Commonwealth for the collection by the Commonwealth, on behalf of this State—

Arrange-
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10 (a) of any tax imposed by this State before the commencement of this Act in respect of income derived before the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and forty-one, or the accounting period, if any, accepted by the Commissioner in lieu of that year;

15 (b) of the whole or any part of any other tax imposed by this State, whether before or after the commencement of this Act.

20 (2) Any agreement relating to any such arrangement may make provision for any other matters necessary or convenient to be provided for carrying out the arrangement.

(3) Without prejudice to the generality of subsection two of this section any such agreement may make provision—

25 (a) for the transfer on loan to the Commonwealth of any officer of this State;

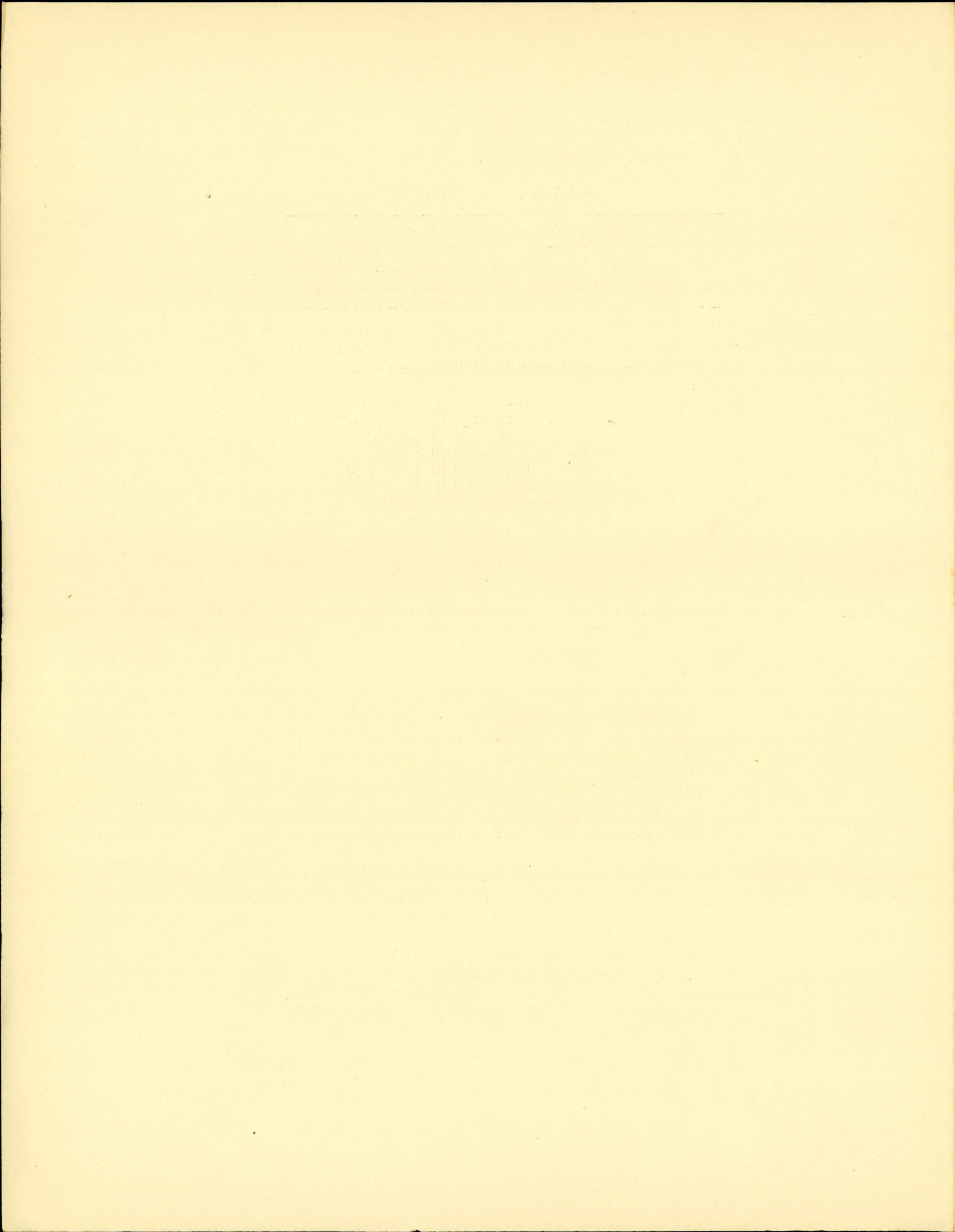
30 (b) in relation to the prosecution of offences (being acts or omissions which constitute offences both under the law of the Commonwealth and the law of this State) and the apportionment between the Commonwealth and this State of the amount of any penalty recovered as a result of such prosecution.

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State Taxation Collection.

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- 5 (6) Any arrangement or agreement and any variation or modification of an arrangement or agreement made under this section may be made so as to take effect as from the commencement of this Act or from a later date to be specified in the arrangement or agreement.



No. , 1942.

A BILL

To authorise the making of arrangements for the collection by the Commonwealth on behalf of the State of certain taxation of the State; and for purposes connected therewith.

[MR. MCKELL;—13 *October*, 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:—

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9979 6—

(3)

State Taxation Collection.

(3) This Act shall be deemed to have commenced on the first day of September, one thousand nine hundred and forty-two.

2. (1) The Governor may from time to time make arrangements with the Governor-General in Council of the Commonwealth for the collection by the Commonwealth, on behalf of this State—

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State Taxation Collection.

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