

**REBATES TO TAXPAYERS (PERSONAL INCOME TAX)
BILL, 1978**

EXPLANATORY NOTE

(This Explanatory Note relates to this Bill as introduced into Parliament)

THE object of this Bill is to authorise provision to be made for there to be allowed a rebate of a portion of the Commonwealth income tax levied on the residents of New South Wales.

REGULATION TO TAKE EFFECT (FEDERAL INCOME TAX)
WILL 2008

17th October 2007

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**REBATES TO TAXPAYERS (PERSONAL
INCOME TAX) BILL, 1978**

No. , 1978.

A BILL FOR

An Act to authorise provision to be made for there to be allowed
a rebate of a portion of the Commonwealth income tax
levied on the residents of New South Wales.

[MR COLEMAN—7 *September*, 1978.]

Rebates to Taxpayers (Personal Income Tax).

WHEREAS enabling legislation has been enacted by the Parlia- Preamble.
 ment of the Commonwealth permitting among other things any
 State wishing to do so to allow a rebate under State law of the
 Commonwealth income tax levied on residents of the State, subject
 5 to the rebate applicable to each such resident being expressed as
 a single flat percentage of the ordinary Commonwealth income
 tax payable by such resident in a tax year and subject to other
 provisions including provision that the State enact law satisfying
 the requirements of the Income Tax (Arrangements with the
 10 States) Act 1978 of the Parliament of the Commonwealth; and

WHEREAS it is desirable that provision be enacted by the Parlia-
 ment of New South Wales enabling residents of the State to be
 granted a measure of relief (determined by the State) from
 taxation such as is available to them by reason of the Common-
 15 wealth legislation referred to above:

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

20 **1.** This Act may be cited as the "Rebates to Taxpayers Short title.
 (Personal Income Tax) Act, 1978".

2. This Act shall commence upon such day as may be Commence-
 appointed by the Governor in respect thereof and as may be ment.
 notified by proclamation published in the Gazette.

25 **3.** (1) In this Act unless the context or subject matter other- Definitions.
 wise indicates or requires "income tax" includes provisional tax
 and tax of a similar nature to provisional tax.

(2) For the purposes of this Act, a person shall be deemed
 to be a resident of the State in the circumstances set out in
 30 paragraph (b) of subsection (1) of the Income Tax (Arrangements
 with the States) Act 1978 of the Parliament of the Commonwealth.

Rebates to Taxpayers (Personal Income Tax).

4. (1) The Governor may make regulations not inconsistent with this Act for and with respect to any matter on which, in the opinion of the Governor, it is necessary or desirable to make provision in order that the State may qualify to be, be declared 5 to be and continue to be a participating State for the purposes of the Income Tax (Arrangements with the States) Act 1978 of the Parliament of the Commonwealth to the intent, inter alia, that residents of the State (including trustees) may in terms of that Commonwealth Act receive rebates in respect of some portion 10 of the Commonwealth personal income tax otherwise payable by them; and with respect to any matter or purpose incidental or ancillary thereto.

Regulation-
making
Power.

(2) Without prejudice to the generality of subsection (1), the regulations may provide for payments to be made by the State 15 to the Commonwealth from monies provided by the Parliament of the State in partial discharge of the liability of residents of the State (including trustees) in respect of personal income tax imposed by the law of the Commonwealth and may specify the rate by reference to which the payments are to be made.

20 (3) A regulation made under subsection (1) or subsection (2) may make provisions which differ in their application according to such factors as are specified in the regulation.

(4) A regulation made under this section shall be subject to Parliamentary disallowance as provided for in section 41 of the 25 Interpretation Act 1897 and subject otherwise to the provisions of that Act concerning regulations.

(5) Any regulation purporting to be made pursuant to this section shall have the same force and effect as if the provisions thereof had been enacted as part of this Act.

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1978

[8c]

Provision on the ...

Article 1. The ...

Article 2. The ...

Article 3. The ...

Article 4. The ...

Article 5. The ...

Article 6. The ...

Article 7. The ...

Article 8. The ...

Article 9. The ...

Article 10. The ...

Article 11. The ...

Article 12. The ...

Article 13. The ...

Article 14. The ...

Article 15. The ...

Article 16. The ...

Article 17. The ...

Article 18. The ...

Article 19. The ...

Article 20. The ...