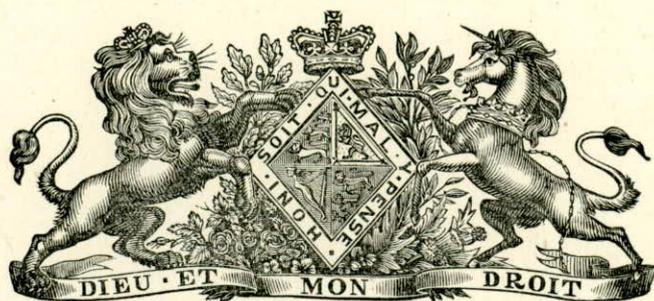


*This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.*

*Legislative Assembly Chamber,  
Sydney, 15 March, 1893. }*

F. W. WEBB,  
*Clerk of the Legislative Assembly.*

## New South Wales.



ANNO QUINQUAGESIMO SEXTO

# VICTORIÆ REGINÆ.

\*\*\*\*\*

No. .

An Act to impose an Income Tax.

**B**E it 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 Parliament assembled, and by the authority of the same, as follows:—

5 1. For the twelve months commencing on the first day of January, one thousand eight hundred and ninety-three, and for each year thereafter, there shall be charged, collected, and paid for the use of Her Majesty in respect of all incomes mentioned or described as chargeable in the "Income Tax Assessment Act of 1893," or any Act  
10 providing for the assessment of income tax, the following duties of income tax, that is to say:—

On every income exceeding two hundred pounds, but not exceeding five hundred pounds, the sum of fourpence for every twenty shillings of that income above two hundred pounds.

15 On every income exceeding five hundred pounds, but not exceeding two thousand pounds, the sum of sixpence for every twenty shillings of that income above two hundred pounds.

On every income exceeding two thousand pounds, but not exceeding five thousand pounds, the sum of eightpence for every twenty shillings of that income above two hundred pounds.

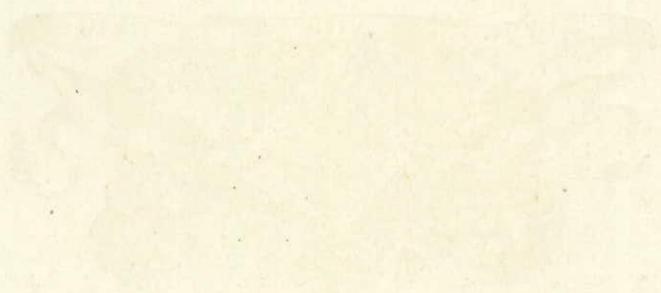
20 On every income exceeding five thousand pounds, the sum of tenpence for every twenty shillings of that income above two hundred pounds.

25 2. The "Income Tax Assessment Act of 1893" and any Act providing for the assessment of income tax are hereby incorporated and shall be read with this Act. The "Income Tax Assessment Act of 1893" to be read with this Act.

3. This Act may be cited as the "Income Tax Act of 1893." Short title.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65  
66  
67  
68  
69  
70  
71  
72  
73  
74  
75  
76  
77  
78  
79  
80  
81  
82  
83  
84  
85  
86  
87  
88  
89  
90  
91  
92  
93  
94  
95  
96  
97  
98  
99  
100

ALBERT E. BROUWER



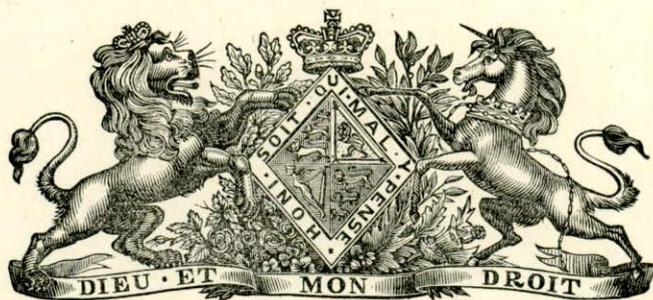
ALBERT E. BROUWER

*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.*

*Legislative Assembly Chamber,  
Sydney, 15 March, 1893. }*

*F. W. WEBB,  
Clerk of the Legislative Assembly.*

## New South Wales.



ANNO QUINQUAGESIMO SEXTO

# VICTORIÆ REGINÆ.

\*\*\*\*\*

No. .

An Act to impose an Income Tax.

**B**E it 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 Parliament assembled, and by the authority of the same, as follows:—

5 1. For the twelve months commencing on the first day of January, one thousand eight hundred and ninety-three, and for each year thereafter, there shall be charged, collected, and paid for the use of Her Majesty in respect of all incomes mentioned or described as chargeable in the "Income Tax Assessment Act of 1893," or any Act providing for the assessment of income tax, the following duties of income tax, that is to say:—

On every income exceeding two hundred pounds, but not exceeding five hundred pounds, the sum of fourpence for every twenty shillings of that income above two hundred pounds.

15 On every income exceeding five hundred pounds, but not exceeding two thousand pounds, the sum of sixpence for every twenty shillings of that income above two hundred pounds.

On every income exceeding two thousand pounds, but not exceeding five thousand pounds, the sum of eightpence for every twenty shillings of that income above two hundred pounds.

20 On every income exceeding five thousand pounds, the sum of tenpence for every twenty shillings of that income above two hundred pounds.

25 2. The "Income Tax Assessment Act of 1893" and any Act providing for the assessment of income tax are hereby incorporated and shall be read with this Act. The "Income Tax Assessment Act of 1893" to be read with this Act.

3. This Act may be cited as the "Income Tax Act of 1893." Short title.

18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65  
66  
67  
68  
69  
70  
71  
72  
73  
74  
75  
76  
77  
78  
79  
80  
81  
82  
83  
84  
85  
86  
87  
88  
89  
90  
91  
92  
93  
94  
95  
96  
97  
98  
99  
100

ALCANTARA BENITEZ



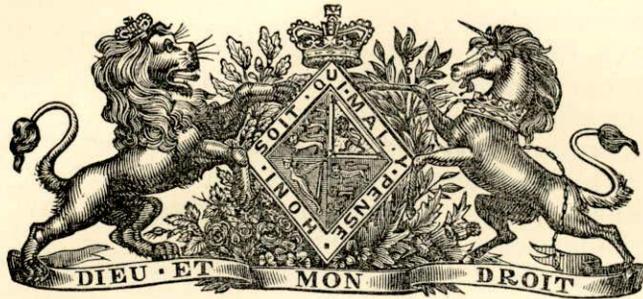
1912

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.

Legislative Assembly Chamber,  
Sydney, 21 March, 1893. }

F. W. WEBB,  
Clerk of the Legislative Assembly.

## New South Wales.



ANNO QUINQUAGESIMO SEXTO

# VICTORIÆ REGINÆ.

\*\*\*\*\*

No.

An Act for the creation of Taxation Districts, and for assessing and levying a Tax on Income within such Districts; for the appointment of officers for the levying, assessment, and collection of such Tax; to provide for appeals from assessments; and for purposes in connection with the aforesaid objects.

BE it 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 Parliament assembled, and by the authority of the same, as follows:—

5

### PART I.

1. For the purposes of this Act the Governor shall, by proclamation in the *Gazette*, cause New South Wales to be divided into so many Taxation Districts, as he may think fit, including a Metropolitan Taxation District, and may from time to time subdivide or abolish any one or more of such Districts, and create new Districts; or, if deemed desirable, include the whole Colony under one such District.

The Colony to be divided into Taxation Districts.

2. (1) The Governor may appoint a Commissioner of Taxation who shall have general power to administer this Act, and so many District Commissioners of Taxation for any district or group of districts as he may think fit. And in case of the absence or illness of the Commissioner or any District Commissioner, the Governor may appoint a person to act in the place of such Commissioner or District Commissioner during such absence or illness.

Appointment of Commissioner and District Commissioners of Taxation.

*Income Tax Assessment (No. 2).*

(II) The District Commissioners and other officers shall have such powers and perform such duties as the Governor on the recommendation of the Commissioner shall confer and impose upon them, including any powers and duties by this Act conferred or imposed  
5 upon the Commissioner.

(III) Any power conferred upon a District Commissioner by this Act or the regulations thereunder may be exercised by the Commissioner of Taxation.

(IV) The Commissioner of Taxation shall be Commissioner  
10 for the Metropolitan Taxation District.

(V) The office of Commissioner of Taxation or District Commissioner may, with the sanction of the Governor, be held in conjunction with any other office in the public service.

3. The Governor may appoint so many assessors, collectors, Assessors and other officers.  
15 clerks, and other officers as he may deem necessary, and such persons may be appointed in respect of any district, or a division of any district, or generally for the purposes of this Act.

4. A notification in the *Gazette* that any person therein named Gazette notice of appointments sufficient.  
20 collector, clerk, or other officer for the purposes of this Act, shall be conclusive evidence of such appointment.

5. Every person appointed under this Act shall preserve, and Secrecy to be maintained.  
aid in preserving, the secrecy of all matters that may come to his knowledge in his official capacity, and shall not communicate any  
25 such matter to any other person except in the performance of his duties under this Act.

6. (I) The Commissioner and every District Commissioner shall, Oath of fidelity and secrecy.  
before acting in the execution of his office, take and subscribe such  
30 oath of fidelity and secrecy as may be prescribed, before a Stipendiary or Police Magistrate; and such oath shall also be taken and subscribed by every other person appointed or employed under this Act before so acting, and may be administered to them by the Commissioner or a District Commissioner.

(II) Every person who, in contravention of the true intent  
35 of such oath, and without lawful excuse, reveals any matter or thing which has come to his knowledge, in his official capacity, shall be guilty of a misdemeanour, and shall be liable to imprisonment for any term not exceeding two years, with or without hard labour.

(III) If any person acts in the execution of his office before  
40 he has taken the prescribed oath, he shall be liable to a penalty of not less than ten and not more than one hundred pounds.

## PART II.

7. Subject to the provisions of this Act, and the regulations Incomes liable to taxation.  
thereunder, there shall be charged, levied, collected, and paid to Her  
45 Majesty, for the public uses of New South Wales, a duty by way of Income Tax in respect of the annual amount of—

- (I) Income arising or accruing to any person, wheresoever  
residing, from any profession, trade, employment, or vocation,  
carried on in New South Wales, whether the same be carried  
50 on by such person or by any other person :
- (II) Income arising or accruing to any person wheresoever residing  
from any salary or allowance attached to or derived from any  
public office or employment of profit, and upon every pension  
or allowance payable from the Consolidated Revenue Fund  
55 or the Civil Service Superannuation Account, or any other public account.

(III)

*Income Tax Assessment (No. 2).*

(III) Income arising or accruing to any person wheresoever residing, from any kind of property or any other source of income whatsoever in New South Wales not included in the preceding subsections, and from any charge, mortgage, or encumbrance thereon.

5 Income shall be deemed to have accrued to a person within the meaning of this section, although the same be not actually paid over to such person but be reinvested, or accumulated, or capitalized, or otherwise dealt with in his name or interest or on his behalf.

10 8. The following incomes, revenues, and funds shall be exempt from income tax— Exemption of certain incomes.

- (I) The revenues of Municipal Corporations,—
- (II) The incomes of companies or societies not carrying on business for purposes of profit or gain,—
- 15 (III) The dividends and profits of the New South Wales and Post Office Savings Banks,—
- (IV) The funds and incomes of societies registered under Part III of the "Friendly Societies Act of 1873," or under any Act relating to Trade Unions,—
- 20 (V) The incomes, endowments, and revenues of all ecclesiastical, charitable, and educational institutions of a public character, whether supported, wholly or partly, by grants from the Consolidated Revenue Fund or not: Provided that no such institution shall be within this exemption if its income is payable or distributable as profit or gain to, or among, any particular individuals,—
- 25 (VI) Income arising or accruing to any person from Government or Municipal Debentures or Funded Stock.
- 30 (VII) Any income of Life Assurance Companies distributed or distributable by way of bonus or in reduction or payment of premiums among holders of life policies or held in reserve for the purpose of such distribution by way of deferred or reversionary payment or bonus.

The exemptions declared by this section shall not extend to the salaries and wages of persons employed by any such corporation, company, society, or institution, although the same be paid wholly or in part out of the income, revenues, or funds thereof.

9. Except as regards the duty chargeable under subsection (II) of section seven, income tax for the year one thousand eight hundred and ninety-three, shall be due and payable on a day in that year to be appointed by the Governor, on the recommendation of the Commissioner, by notice in the *Gazette*. And in each and every year after the year one thousand eight hundred and ninety-three income tax shall be due and payable on such days as shall be appointed by the Governor on the recommendation of the Commissioner, by notice in the *Gazette*, by equal payments. Dates on which income tax shall be payable.

10. Every person who fails to pay the amount payable by him in respect of income tax before the expiration of thirty clear days after the same has become due shall, in addition to the amount of such income tax, pay, by way of fine, a sum equal to ten pounds per centum thereof, together with interest on the amount of such income tax, to be calculated at the rate of ten pounds per centum per annum from the day when the income tax became due, until payment be made: Provided always that, for good and sufficient reason shown by such person, the Governor may, on the recommendation of the Commissioner, remit the whole or any portion of such tax, fine, and interest. Fine, &c., on defaulting taxpayer.

11. Income tax, and every sum imposed or incurred by way of fine or interest in addition to such tax, shall be deemed, when the same falls due or is payable, to be a debt due to Her Majesty, and payable to the Colonial Treasurer, or the prescribed persons, for the public uses of New South Wales. Income tax, &c., to be a debt due to Her Majesty.

*Income Tax Assessment (No. 2).*

12. Subject to the provisions of this Act income tax shall be payable— Persons by whom income tax is payable.

- (I) In respect of the income of a company, by the public officer thereof,—
- 5 (II) In respect of the income of every person permanently or temporarily absent from or resident out of New South Wales, by the attorney or agent of such person; and, for the purposes of this Act, every person in New South Wales having the receipt, management, disposal, or control of income on behalf of any person absent or resident as aforesaid, or remitting or paying income to such person shall be deemed to be the agent of such person. The Commissioner may, if he think necessary, declare any person to be the agent of any other person, and the person so declared an agent shall be deemed such agent for the purposes of this Act,—
- 10 (III) In respect of the income of *cestuis que trust*, infants, lunatics, and persons under any legal disability, by the trustee, guardian, committee, or other person entitled, for the time being, to the receipt, management, disposal, or control of such income, or remitting or paying the same,—
- 15 (IV) In respect of income paid under the decree or order of any Court or Judge to any receiver or other person, by such receiver or person, and independently of the title to such income, or any contingency, or uncertainty in respect of such title,—
- 20 (V) In respect of every other income, and in all other cases, by the person to whom the income arises or accrues or who is legally or equitably entitled to the receipt thereof.
- 25

And the persons by whom income tax is payable under subsections (I) to (IV) of this section inclusive shall be deemed to be "representative taxpayers" within the meaning of this Act. Nothing in this section shall be taken to relieve the person receiving the income from the representative taxpayer from any tax due or payable in respect thereof.

13. Every representative taxpayer, as regards the income to which he is entitled in his representative capacity, or of which, in such capacity, he has the management, receipt, disposal, remittance, payment, or control, shall be chargeable with the same income tax, and be subject in all respects to the same liabilities, as if the same were income arising or accruing to him beneficially; except that no such taxpayer (not being the public officer of a company) shall be personally liable for the payment of income tax beyond the amount or value of the income of which he has, in such capacity as aforesaid, the management, receipt, disposal, or control. Income as regards which a representative taxpayer is chargeable as aforesaid shall, for purposes of assessment, be deemed separate and distinct from income arising or accruing to him beneficially, and where a representative taxpayer is so chargeable as aforesaid as trustee of two or more estates under different instruments or appointments, the income of each such estate shall for purposes of assessment be deemed separate and distinct from that of the others.

14. Every representative taxpayer who, as such, pays any income tax or any sums imposed or incurred by way of fine or interest under section ten shall be entitled to recover from the persons entitled to the income taxed, in the proportions in which they are so entitled, or to retain out of any moneys that come to him in his representative capacity so much as shall indemnify him against such payments; and all representative taxpayers are hereby indemnified to the extent of such payments against the persons respectively entitled to such moneys: Provided that where any sum by way of fine or interest under

*Income Tax Assessment (No. 2).*

under section ten has been imposed or incurred through the neglect or default of the representative taxpayer, the amount retained or paid in respect thereof may be recovered from the representative taxpayer by the persons so entitled as aforesaid.

5 15. No trustee who has authorised the receipt of the profits arising from trust property by the person entitled thereto or his agent, where such person or agent has actually received the same under such authority, and is resident in New South Wales; and no receiver of any person being of full age, and resident in New South Wales (other than  
10 a married woman, lunatic, idiot, or insane person), who makes the returns prescribed by this Act and the regulations thereunder, of the name and residence of such person, shall be required to do any other act for the purpose of assessing the income of such person, unless the Commissioner requires the testimony of such trustee or receiver in  
15 pursuance of this Act or the regulations thereunder.

Trustees and receiver in certain cases need only give the name and residence of persons entitled to trust property.

16. The income of a married woman shall be liable to assessment and taxation in like manner as if she were unmarried; provided that the income of any married woman living with her husband shall be deemed the income of her husband.

Married women how liable. Founded on 5 and 6 Vic. c. 35, s. 45.

20 17. For the purpose of ascertaining the sum, hereinafter termed the "taxable amount," on which (subject to the deductions hereinafter mentioned) Income Tax is payable, the following directions and provisions shall be observed, and carried out—

Taxable amount—how ascertained.

25 (I) The amount of taxable income from all sources for the one year immediately preceding the year of assessment shall be taken as the basis of calculation.

30 (II) In any case in which profits or moneys derived from any profession, trade, employment, or vocation have been converted into stock-in-trade, or added to the capital of, or in any way invested in, such profession, trade, employment, or vocation, a complete statement of the amount of such profits or moneys so converted, or added, or invested shall be made by such person in the prescribed form in his returns.

35 (III) Where income arises or accrues to any person from land, whether improved or not, the taxable amount shall be the gross amount of such income.

(IV) No tax shall be payable under subsection (I) of section seven in respect of income earned outside the Colony of New South Wales.

40 (V) The taxable amount of any income under subsection (II) of section seven shall be the net amount paid to or on behalf of the taxpayer less all payments by way of deduction or otherwise to the Civil Service Superannuation Account, or any other public account.

45 (VI) In all other cases the taxable amount shall be the total amount of income arising or accruing to any person from all sources and liable to taxation under this Act.

(VII) Shillings and pence, and fractions thereof, shall not be included in the taxable amount.

50 18. From the taxable amount so ascertained as aforesaid every taxpayer shall be entitled to deductions in respect of the annual amount of:—

Deductions from taxable amount.

(I) Losses, out-goings, and expenses actually incurred by the taxpayer in the production of his income.

(II)

*Income Tax Assessment (No. 2).*

- 5 (II) Every premium or sum paid by the taxpayer on the insurance of his own life, or that of his wife, or for a deferred annuity, or other provision for his wife or children, or in respect of any fidelity guarantee, or bond, which such taxpayer is required to provide for the exercise of his profession, trade, employment, or vocation, upon production of the several receipts for such payments, and on proof thereof to the satisfaction of the Commissioner: Provided that, in no case, shall any deduction be allowed under this subsection beyond 10 the sum of fifty pounds in the aggregate.
- (III) Any sums paid by the taxpayer by way of interest, in respect of any mortgage of, or charge, or encumbrance, upon any real or personal property.
- 15 (IV) Sums expended for the supply, repair, or alteration of implements, utensils, and articles employed by the taxpayer for the purposes of his trade; such sums shall be estimated on the annual average of the sums expended for such purposes during the two years preceding the year of assessment, or if such average cannot be struck, the amount to be 20 deducted shall be the sum expended for such purposes during the year immediately preceding the year of assessment, provided that where in any trade income is set apart by the taxpayer by way of a fund to cover the depreciation of such implements, utensils, and articles, the amount so set apart 25 for the year immediately preceding the year of assessment, may, subject to the approval of the Commissioner, be deducted instead of the sums so expended as aforesaid.

Where a taxpayer, either alone, or with other persons, carries on, or is interested as a partner in, more than one trade, and makes a profit 30 in one or more of such trades, and a loss in another or others, such taxpayer shall be entitled to deduct the sum of the losses from that of the profits.

19. No deduction shall, in any case, be made in respect of any <sup>What deductions not allowed.</sup> of the following matters:—

- 35 (I) The cost incurred in the maintenance of the taxpayer and his family or establishment,—
- (II) Domestic or private expenses,—
- (III) Any loss or expense which is recoverable under any insurance, or contract of indemnity.
- 40 (IV) Income tax,—
- (V) Income earned in New South Wales and carried to any reserve fund, or capitalised in any way.

Nor, as regards income derived from any trade, in respect of any of the following matters, viz. :—

- 45 (VI) Any moneys not wholly and exclusively laid out or expended for the purposes of the trade,—
- (VII) The rent or value of or cost of repairs or alterations of any premises not occupied for the purposes of the trade, or of any dwelling-house, or domestic premises, except such part 50 thereof as may be occupied for the purposes of the trade,—
- (VIII) Interest which might have been made on any capital employed in the trade, if lent out at interest,—
- (IX) Any debts owed to the taxpayer, except such as shall be 55 proved to the satisfaction of the Commissioner to be bad or doubtful; and deductions for doubtful debts shall be made according to the value at which the Commissioner shall estimate them.

For the purposes of this and the preceding section the word "trade" shall be taken to include any profession, employment, or vocation.

*Income Tax Assessment (No. 2).*

20. (I) Every company liable to income tax shall, at all times, be represented by a person residing in New South Wales; and a place within the said Colony shall be appointed, from time to time, by such company, at which any notices or other instruments under this Act affecting the company may be served or delivered.

(II) Such person shall for the purposes of this Act be called the public officer of the company and shall be appointed—

(I) In the case of a company having a board of directors or managers in New South Wales, within one month after the passing of this Act.

(II) In the case of a company not having such board as aforesaid, within three months after the passing of this Act.

Provided that, for the purposes of the first assessment under this Act, the public officer of any company shall be such managing director, director, secretary, or other officer as the Commissioner shall nominate for that purpose.

(III) The office of public officer shall be kept constantly filled by every company; and such company shall appoint a person to be its public officer from time to time, as may be necessary.

(IV) Every company failing or neglecting, within the time required by this Act, to appoint its public officer, or failing or neglecting to fill any vacancy in that office as prescribed, or to name a place at which notices or other instruments may be served or delivered, shall be liable to a penalty not exceeding fifty pounds for every day during which such neglect continues.

(V) Every notice, process, or proceeding which, under this Act or the regulations, may be given to, served upon, or taken against any company may be given to, served upon, or taken against its public officer; and if, at any time, there be no public officer, then any such notice, process, or proceeding may be given to, served upon, or taken against any officer or person acting or appearing to act in the business or affairs of such company.

(VI) Every public officer shall be answerable for the doing of all such acts, matters, or things as are required to be done under this Act or the regulations by a taxpayer, and in default shall be liable to such penalty as is thereby provided.

(VII) Any act, return, or representation done or made by a public officer in respect of any matter or thing required to be done or performed under this Act or the regulations relating to the business of the company of which he is such public officer shall be deemed the act, return, or representation of such company, and shall be of the same force and effect and be accompanied by the same consequences as if made by such company.

(VIII) Every company established or beginning to carry on business in the Colony after the passing of this Act shall, within one month appoint its public officer, and name a place for delivery of notices and other instruments as aforesaid.

(IX) The absence or non-appointment of a public officer shall not exonerate any company from the necessity of complying with the provisions of this Act or the regulations thereunder or from the penalties of failing to comply therewith.

21. The income tax payable on incomes under subsection (II) of section seven for the year ending on the thirty-first day of December, one thousand eight hundred and ninety-three and for every subsequent year, shall be charged, levied, collected, and paid under the direction and control of the Colonial Treasurer, in such manner and at such time as the Governor shall determine. No deduction, shall in any case, be made from the taxable amount of such incomes, and the tax thereon shall

Income tax chargeable under sec. 7, subsec. (11)—how to be levied.

*Income Tax Assessment (No. 2).*

shall be levied and paid in every year after the year one thousand eight hundred and ninety-three in equal instalments in such manner and at such times, as may be prescribed.

22. The Commissioner shall, in the prescribed manner, give, Commissioners to give notice of returns.  
 5 or cause to be given, not less than thirty clear days' notice in every district, of the time and place at which all taxpayers residing, or having their usual places of business in such district, shall furnish returns of their incomes; such notice shall state the place at which the prescribed forms of return may be applied for and obtained, and it Persons to provide themselves with forms of returns.  
 10 shall be the duty of all such taxpayers, and all persons required by any regulation to furnish any such return, to apply for the prescribed forms of returns, and any person failing to furnish any such return shall not be relieved from any penalty by reason only of his having received no notice to furnish the same, or of the prescribed form of  
 15 return not having been delivered to him.
23. Every taxpayer, whether entitled to exemption or not, Persons to furnish returns and declare to truth thereof.  
 shall, upon the publication of such notice prepare and deliver, in the prescribed manner, within the period to be mentioned in such notice, to the assessor or other person appointed to receive the same, returns  
 20 in the form prescribed, of the particulars of his income, and of all other details in relation thereto which may be prescribed; such return shall be signed by the taxpayer, and to it there shall be appended a declaration by him in the prescribed form, that the return is true and accurate in all particulars.
- 25 (I) The returns furnished by or on behalf of a company shall Returns of companies.  
 contain such particulars, be in such form, and be furnished to the Commissioner at such time, as may respectively be prescribed; At the foot of every such return there shall be added  
 30 a declaration by the public officer furnishing it that the same is true and accurate in all particulars.
- (II) The Commissioner, or any District Commissioner, may, Commissioners may require further returns.  
 when and so often as he thinks necessary, require any person to make further or fuller returns respecting any matter of  
 35 which a return is authorised or prescribed by this Act or by regulation.
- (III) If the Commissioner, or District Commissioner, thinks that If assessment wrong new one may be ordered.  
 any assessment made by any assessor is unfair or incorrect, he may direct another assessment to be made in place thereof  
 40 by any person whom he may select for the purpose.
- (IV) If any taxpayer makes default in furnishing any returns, Parties making default to be assessed by Commissioner.  
 or if the Commissioner is not satisfied with the return furnished by any taxpayer, he may make an assessment of  
 45 the amount on which in his judgment income tax ought to be charged under this Act; and thereupon shall give notice thereof to the taxpayer to be charged; and the amount so assessed shall be the amount on which income tax shall be payable, provided that such assessment shall be subject to appeal, but where the taxpayer has made default as aforesaid he shall not be entitled to any costs on appeal.
- 50 (v) If the Commissioner is not satisfied with any return Commissioner if dissatisfied may make inquiry and summon witnesses.  
 furnished by any taxpayer, he may make further inquiry by writing, and if the Commissioner does not, within fourteen  
 55 days receive any answer, or receives an unsatisfactory answer, it shall be lawful for him, by summons in a form to be prescribed, to require such persons as he may think fit to attend before him at his office, or at such place near to the residences of such persons as he may think fit, and to produce such books, papers, documents, and evidence touching the assessment in question, as may respectively be in their  
 custody

*Income Tax Assessment (No. 2).*

- 5 custody or control, and then and there to be examined by the Commissioner with regard to the return; every person so summoned, on being tendered the prescribed sum for his expenses, shall be bound to obey the summons, and to answer truthfully all questions on such examination; and in default thereof the person so failing, without lawful excuse, shall upon conviction incur a penalty not exceeding one hundred pounds.
- 10 (VI) The Commissioner or a District Commissioner, or any assessor, or officer authorised by the Commissioner, or by a District Commissioner, may enter, at any reasonable hour during the daytime, upon land or premises for the purpose of assessing the same, and may put to the occupier or owner or person in possession thereof any questions touching any of the particulars thereof which he is required to furnish.
- 15 (VII) If the Commissioner or any District Commissioner is liable to income tax, the same shall be assessed by such person and in such manner as the Governor may, from time to time, by notification published in the *Gazette*, appoint in that behalf. And such person shall have the like powers in respect thereof as are hereinbefore conferred on the Commissioner in respect of other incomes. And every Commissioner and District Commissioner shall have the like right of appeal from assessment as any other person.
- 20 24. The Commissioner shall, on or before the twenty-first day of September, in the year one thousand eight hundred and ninety-three, and in every subsequent year, at the date prescribed, cause an assessment-book to be prepared in the prescribed manner for each district for the time being. And any alteration or correction in any assessment-book authorised to be made on appeal from assessment or on order of a Court as hereinafter provided, shall be made forthwith, and all other necessary alterations, corrections, and additions shall be made, as the occasion arises, in the assessment-book to which the same shall relate.
- 25 25. Every such assessment-book shall be so prepared as to show the nature, source, and gross and taxable amount of the income of every taxpayer, the income chargeable, and the amount of the tax to be paid by each taxpayer, the subsection of section seven under which the same or any part thereof is payable, the name and occupation of such taxpayer, and all other particulars which may be prescribed.
- 30 26. In the preparation of any such assessment-book the Commissioner may, if he thinks proper, use or adopt so much of any assessment then in force which shall have been made by, or by the authority of, the Municipal Council of the City of Sydney, or the Council of any Municipality, or any other authority empowered by law to make assessments, as may be applicable to or useful for the purpose of making any assessment of income.
- 35 27. The Commissioner, or any person authorised in writing by him, may at all reasonable times, inspect, free of charge, all rate-books, assessment-books, and all other books and documents in the custody of the town clerk, or any other officer of the City of Sydney, or the council clerk, or other officer of any municipality, and all deeds, certificates, and other evidences of title, books, returns, accounts, and documents in the Land Titles Office, or the General Registry Office for the Registration of Deeds, or in any other public office; and may take copies thereof, or extracts therefrom. Any person obstructing or hindering the Commissioner or the person so authorised shall be liable to a penalty of fifty pounds.

Party summoned to attend.

Commissioner or Assessor may enter and examine.

Income tax of Commissioners.

Assessment-book when to be made.

Contents of assessment-book.

Power to use other assessments.

Power to inspect rate-books, &amp;c.

*Income Tax Assessment (No. 2).*

28. Upon the completion of every assessment-book, such book, or a true copy thereof, shall be deposited in the office of the Commissioner. Such book or copy shall not be open to public inspection, but every taxpayer shall, on payment of the prescribed fee, be entitled to a copy of the entries therein relating to the assessment of his income certified by or on behalf of the Commissioner.

Deposit of  
assessment-book.

29. Upon the completion of every assessment-book, the Commissioner shall in the prescribed manner give notice every year to every taxpayer whose name appears in such book of the particulars of the assessment of his income, and the amount of the tax payable by him in respect thereof; such notice shall be designated the "Notice of Assessment for Income Tax."

Notice of assessment  
for Income Tax.

30. During the time that any assessment-book is in force the Commissioner may, from time to time,

Assessment-book  
may be added to and  
amended whilst in  
force.

(I) Place thereon the name of any person of whose liability to taxation he is satisfied, and erase therefrom the name of any person not so liable,—

(II) In his discretion, whether notice of appeal has been given or not, alter or reduce any assessment or class of assessments and order a refund of any excess of tax that may have been paid in respect thereof.

The prescribed notice shall be given to the persons affected (if any) of any addition to, or alteration or amendment of, the assessment-book, or any assessment.

(III) Every person affected by any such addition, alteration, or amendment shall be entitled to appeal therefrom in the same manner as from an original assessment. All notices and other proceedings prescribed with respect to original assessments, and appeals therefrom, and the hearing thereof, shall, so far as possible, apply with respect to such additions, alterations, or amendments, and appeals therefrom.

(IV) Subject to such right of appeal as aforesaid every assessment so added to, reduced, altered, or amended shall have the same effect, and be accompanied by the same consequences, as an original assessment, and the assessment-book so added to, altered, or amended shall be the assessment-book for the District to which it relates.

## PART III.

31. Any taxpayer may, within twenty-eight days after the notice of assessment for income tax or of any altered, corrected, or additional assessment has been given appeal therefrom upon the ground that he is not liable for the tax, or any part thereof, or that the amount of tax to be paid on the basis of such assessment, is excessive. If the taxpayer appealing resides, or has his usual place of business within the Metropolitan Taxation District, the appeal shall be to the Board of Review for such district, and if in any other Taxation District, the appeal shall be to the District Court sitting nearest to the residence of such taxpayer, or to his place of business. Every appeal to the Board shall be commenced by such notices and in such manner as may be prescribed.

Appeal.

*Income Tax Assessment (No. 2).*

32. (I) The Board of Review for the Metropolitan Taxation Board of Review.  
District shall consist of one or more persons to be appointed by the  
Governor. If it consists of more than one person the Commissioner  
may be appointed a member, but no other person holding office under  
5 this Act; if it consists of only one person, such person shall be a  
District Court Judge.

(II) The Board shall give the prescribed notice of the  
time and place of holding their meetings, and may adjourn their  
meetings from time to time, to any time and place that may seem  
10 convenient.

(III) The meetings of the Board shall not be deemed to be  
public, and the Board may at any time exclude from any such meeting,  
or require to withdraw therefrom, all or any persons whomsoever.  
The Board shall, in respect of the examination of witnesses, the  
15 production of papers and documents, and the payment of expenses  
(to be fixed by regulation under this Act), have all the powers and  
authorities conferred by the Act forty-fourth Victoria number one.

(IV) The Commissioner, District Commissioner, Assessor,  
or other officer may appear before the Board in support of the assess-  
20 ment; and any person objecting thereto may appear in person, or by  
his counsel, solicitor, or agent.

(V) All appeals shall be heard and dealt with in the pre-  
scribed order; but where two or more appeals in any list of appeals  
relate to the same matter, they may be heard together.

25 (VI) The Board may alter the assessment-book in accor-  
dance with the decision given on any appeal, and may make such  
order as to costs as may seem just. Such order for costs may be  
enforced by distress and sale of the goods and chattels of the person  
against whom such order is made.

30 (VII) The Chairman or some member of the Board shall  
initial all the alterations, insertions, and erasures, if any, made by the  
Board in each assessment-book, and shall sign the same, and deliver it  
to the Commissioner, or to the District Commissioners, as the case  
may be.

35 (VIII) The assessment-book, so signed, or so altered,  
corrected, and signed, shall be the assessment-book for the district  
to which it relates.

(IX) Subject to the provisions for stating cases hereinafter  
contained, the decision of the Board shall be final and conclusive.

40 33. (I) Every appeal to a District Court shall be commenced Appeal to District  
Court.  
by written notices, in such form and containing such particulars as  
shall be prescribed, or as near thereto as circumstances will permit, to  
be delivered to the Registrar of the Court, and to the Commissioner  
or the District Commissioner, within the period allowed for appealing.

45 (II) Every such appeal shall be heard and determined at  
the earliest convenient sittings of the District Court, next after four-  
teen days from the expiration of the time allowed for appealing, and  
the Judge may at any time during the hearing of such appeal, exclude  
from Court or require to withdraw therefrom all or any persons whom-  
50 soever.

(III) The Judge may make such order touching the matter  
in dispute, and costs, as shall be just; and shall order any alteration  
required by the decision to be made in the assessment-book; and every  
such alteration shall be attested by the signature of the Judge, in the  
55 assessment-book or a certified copy thereof, and the assessment-book  
so altered or ordered to be altered as aforesaid shall be the assessment-  
book for the District to which it relates.

34. (I) The District Court Judge or Board of Review upon the Case may be stated  
for Supreme Court.  
hearing of any appeal, may, and on the application of either party to  
an

*Income Tax Assessment (No. 2).*

an appeal shall, state a case for the opinion of the Supreme Court, upon any point of law arising on such appeal; and the Supreme Court shall hear and decide such case according to the practice on appeals by way of special case from a District Court, and on cases stated by  
5 Justices, respectively; and shall make such order as to costs as shall appear just.

(II) In respect to such cases and the hearing thereof the following provisions shall have effect— Procedure on stated case.

10 (a) If a taxpayer apply for the case to be stated for the opinion of the Supreme Court he shall, before he shall be entitled to have the case stated, pay to the Commissioner or District Commissioner the prescribed fee.

15 (b) The Supreme Court shall hear and determine the questions of law arising on the case stated, and shall thereupon reverse, affirm, or amend the assessment or determination in respect of which the case has been stated, and, if necessary, order the assessment-book to be altered accordingly, or may remit the matter to the Commissioner with the opinion of  
20 the Court thereon, or may make such further or other order in relation to the matter, and may make such order as to costs as to the Court may seem fit, and all such orders shall be final and conclusive on all parties. And the assessment-book so ordered to be altered as aforesaid shall be the assessment-book for the district to which it relates.

25 (c) The Supreme Court shall have power, if it thinks fit, to cause the case to be sent back for amendment; and thereupon the same shall be amended accordingly.

30 (d) The authority and jurisdiction hereby vested in the Supreme Court may be exercised out of term by a Judge of the Supreme Court sitting in Chambers, and in term by any two Judges of the Supreme Court.

35 35. The obligation to pay, and the right to receive and recover, income tax shall not be suspended by any appeal, but if the appellant succeeds on such appeal or case stated, the amount (if any) Right to recover tax not suspended by appeal.  
of the tax received by the Commissioner or District Commissioners in excess of the amount which, according to the decision on such appeal or case stated, was properly payable by him, shall forthwith be repaid to him by the Commissioner.

40 36. If any income tax is in arrear, the Commissioner, without prejudice to any right to recover such tax in any other way, may sue for and recover the same and any sum imposed or incurred by way of fine or interest under section ten in any Court of competent jurisdiction; and any action therefor may be maintained in the name of the Commissioner without specifying the name of the  
45 person holding the office, and may be commenced notwithstanding, and shall not abate by reason of any vacancy or change occurring in the office of Commissioner, or otherwise. Such action may be maintained either against the representative taxpayer or against the person receiving the income, and any tax and any sum imposed or incurred  
50 by way of fine or interest under section ten shall be recoverable from a married woman in the same way in all respects as if she were unmarried.

55 37. If any income tax is in arrear for thirty days after the giving of the prescribed notice to the taxpayer to pay the same, the Commissioner, or any person authorised by him, may thereupon, by warrant under his hand, distrain upon the goods and chattels of such taxpayer, wherever the same may be, for payment of taxes in arrear and of any sum imposed or incurred by way of fine or interest under section ten, and if the sum for which the distress is taken, together with the  
reasonable

*Income Tax Assessment (No. 2).*

reasonable costs of distress, be not paid within five days after the distress has been made, the goods and chattels distrained, or so much as shall be sufficient to pay such sum and costs, and expenses, may be sold, and the proceeds, after deducting such sum, costs, and expenses, shall be paid over to the taxpayer.

38. The Governor may by regulation prescribe and regulate— Governor may make regulations.

- (I) The duties of all persons engaged or employed under or in the administration of this Act.
- 10 (II) The security to be given by any such person, the limits of districts and places within which any such persons are to act ;
- (III) The returns to be furnished to the Commissioners, and the form and contents thereof, and the time and mode of furnishing the same ;
- (IV) The mode of payment of any tax, fine, or interest.

15 And may make regulations for carrying out the objects of this Act, in respect of all matters in this Act in connection with which the word "prescribed" occurs in any section thereof, and generally for carrying out all matters of detail in connection with the said Act.

20 39. The Governor may make all such other regulations, either applicable generally or to meet particular cases, as may be necessary or desirable to carry out the objects and purposes of this Act, or as may be convenient for the administration thereof. Further power as to regulations.

25 40. All such regulations shall be published in the *Gazette* and shall be laid before both Houses of Parliament within fourteen days from the publication thereof, if Parliament be then sitting, and if Parliament be not then sitting, then within fourteen days after the beginning of the next Session, and upon publication in the *Gazette* all such regulations shall have the force of law. Publication of regulations.

30 41. If the occupier or person in possession of any land when requested by the Commissioner, or by any officer appointed by him or under this Act, refuses to disclose the name of the owner of such land, or of the person entitled to receive the rents and profits thereof, or wilfully misstates the same or wilfully neglects or refuses to give any information in his possession, which is lawfully required by the Occupier or person in possession refusing to give the name of owner liable to a penalty.

35 Commissioner or any such officer for the purposes of this Act, he shall, for every such offence, be liable to a penalty not exceeding twenty pounds.

42. If any person

- 40 (I) Fails or neglects to furnish any returns within the prescribed time ;
- (II) Knowingly and wilfully makes any false statement in any returns, or makes any false answer for the purpose of evading or enabling any other person to evade assessment or taxation ; or
- 45 (III) By any falsehood, wilful neglect, fraud, art, or contrivance whatsoever, evades or attempts to evade assessment or taxation ;—

Penalty for making false returns, &c.

he shall be liable to pay for each offence a penalty of not less than five pounds, nor more than one hundred pounds ; and in any case where the 50 offence was an evasion of assessment or taxation, or an attempt to evade assessment or taxation, the person offending shall be liable to be assessed and taxed treble the amount of the tax to which such person would otherwise be liable.

55 43. Any person who obstructs or hinders any officer acting in the discharge of his duties under this Act or the regulations there- Penalty for obstructing officers, &c. under, or refuses or wilfully neglects to answer or gives any false or evasive answer to any lawful question put by any such officer relating to any land or other property belonging to such person, shall be liable to a penalty not exceeding fifty pounds.

*Income Tax Assessment (No. 2).*

44. Any person who in any declaration authorised or prescribed by this Act, knowingly and wilfully states any matter or thing which is untrue, shall be guilty of perjury, and shall be dealt with accordingly. Persons making false declaration, &c., guilty of perjury.
- 5 45. If it is proved to the satisfaction of the Commissioner that the amount paid by any taxpayer as income tax is in excess of the amount properly chargeable under this Act, the Commissioner shall give a certificate to that effect, on production whereof the Colonial Treasurer shall refund the proper amount in each case to the taxpayer or person 10 entitled to receive the same; and if any taxpayer proves to the satisfaction of the Commissioner that his income, during any year fell short of the sum in respect of which the tax was paid, the Commissioner shall cause the assessment to be amended accordingly, and the overcharge to be refunded as aforesaid; and if it be proved to the satisfaction 15 of the Commissioner that income tax has been paid in respect of any income which by reason of the smallness of the income of the person finally beneficially entitled thereto would have been exempt from taxation if it had been included in a return made by such person of his income, the Commissioner shall cause the amount of such 20 income tax to be refunded as aforesaid: Provided that an application for refund shall in all cases be made within four months from the time of payment.
46. A taxpayer shall be entitled to have deducted from the tax chargeable upon his income any sum paid by any company by way of 25 tax upon income arising or accruing to him in respect of a share or interest in such company: Provided that the particulars of such income and all other details in relation thereto which may be prescribed be furnished by him in the return made under section twenty-three.
47. Every contract, agreement, or understanding, whether 30 arrived at or evidenced by matter of record, under seal or by writing or by parol, having or purporting to have, or which might have the effect of removing, qualifying, or altering the operation of any assessment, return, exemption, or deduction, or of in any way affecting the incidence of any assessment, exemption, or deduction authorised by or 35 consequent upon any provision of this Act shall be and is hereby declared to be wholly and absolutely null and void. Contracts, &c., affecting assessment, incidence of assessment, &c., null and void.
48. The Governor may by regulation impose a penalty not exceeding fifty pounds for the breach of any provision of this Act or 40 of the regulations thereunder. Penalties may be imposed by regulation.
49. All penalties imposed by this Act or by the regulations 45 thereunder may be recovered summarily before a Stipendiary or Police Magistrate; and if the amount of such penalty be not paid within the time mentioned in the order, payment thereof may be enforced by distress and sale of the offender's goods and chattels, and in default of sufficient distress the offender shall be liable to imprisonment for any 50 term not exceeding three calendar months, unless such penalty be sooner paid. Proceedings to be heard summarily, &c.
50. In any action against any officer or person for anything done in pursuance of this Act, or in the execution of the powers or 55 authorities conferred thereby, or by the regulations, the defendant in such action may plead the general issue, and give the special matter in evidence at the trial. Action against officers, &c.
51. The production of the *Gazette* containing any regulations purporting to be regulations under this Act, or any notice purporting 60 to be published in pursuance of this Act or the regulations thereunder, shall be conclusive evidence that such regulation or publication was duly made or published, and the production of any assessment-book, or of any document under the hand of the Commissioner purporting to be a copy of, or extract from, any assessment-book, shall be conclusive 65 evidence. Evidence.

*Income Tax Assessment (No. 2).*

evidence of the making of the assessment, and except in the case of proceedings on appeal against the assessment (when the same shall be *primâ facie* evidence only) shall be conclusive evidence that the amount, and all the particulars of such assessment appearing in such 5 book or document, are absolutely correct.

52. In this Act, unless the context otherwise requires,—

Interpretation.

- “Board” means the Board of Review for the metropolitan taxation district.
- “Commissioner” means the Commissioner of Taxation.
- 10 “Company” includes all bodies corporate, and all companies or associations.
- “District” means a Taxation district constituted by or under this Act, and includes any group or combination of districts, and any division or part of a district.
- 15 “District Commissioner” means District Commissioner of taxation.
- “Governor” means the Governor with the advice of the Executive Council.
- “Income” includes profits, gains, rents, interest, salaries, allowances, pensions, stipends, charges, and annuities.
- 20 “Income tax” means the tax or duty imposed or charged in respect of income by any Act.
- “Income chargeable” means the taxable amount less the deductions allowed by sections eighteen and nineteen of this Act.
- 25 “Minister” means the Colonial Treasurer or other Member of the Executive Council charged with the administration of this Act.
- “Person” includes “Company.”
- 30 “Prescribed” means prescribed by this Act or the regulations thereunder: provided that where, under this Act, anything is required to be done in the “prescribed form,” it shall be sufficient if such thing be done substantially in the form so prescribed, or to the effect thereof.
- 35 “Taxpayer” means any person chargeable with income tax.
- “Trustee,” in addition to every person appointed or constituted such by act of parties, order or declaration of a Court, or by operation of law, includes an executor or administrator, and every person having or taking upon himself the administration or control of real or personal property affected 40 by a trust, or in any fiduciary capacity, or having the direction, control, or management of the real or personal property of any person under legal disability.

45 Act of 1893.” 53. This Act may be cited as the “Income Tax Assessment Short title.”

THE UNIVERSITY OF CHICAGO

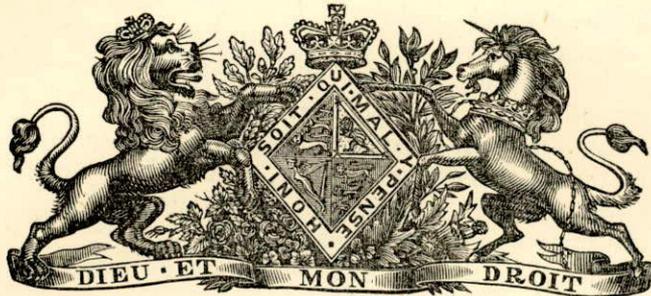
PHILOSOPHY DEPARTMENT

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.

Legislative Assembly Chamber,  
Sydney, 21 March, 1893. }

F. W. WEBB,  
Clerk of the Legislative Assembly.

## New South Wales.



ANNO QUINQUAGESIMO SEXTO

# VICTORIÆ REGINÆ.

\*\*\*\*\*

No. .

An Act for the creation of Taxation Districts, and for assessing and levying a Tax on Income within such Districts; for the appointment of officers for the levying, assessment, and collection of such Tax; to provide for appeals from assessments; and for purposes in connection with the aforesaid objects.

BE it 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 Parliament assembled, and by the authority of the same, as follows:—

5

### PART I.

1. For the purposes of this Act the Governor shall, by proclamation in the *Gazette*, cause New South Wales to be divided into so many Taxation Districts, as he may think fit, including a Metropolitan Taxation District, and may from time to time subdivide or abolish any one or more of such Districts, and create new Districts; or, if deemed desirable, include the whole Colony under one such District.

The Colony to be divided into Taxation Districts.

2. (1) The Governor may appoint a Commissioner of Taxation who shall have general power to administer this Act, and so many District Commissioners of Taxation for any district or group of districts as he may think fit. And in case of the absence or illness of the Commissioner or any District Commissioner, the Governor may appoint a person to act in the place of such Commissioner or District Commissioner during such absence or illness.

Appointment of Commissioner and District Commissioners of Taxation.

*Income Tax Assessment (No. 2).*

(II) The District Commissioners and other officers shall have such powers and perform such duties as the Governor on the recommendation of the Commissioner shall confer and impose upon them, including any powers and duties by this Act conferred or imposed upon the Commissioner.

(III) Any power conferred upon a District Commissioner by this Act or the regulations thereunder may be exercised by the Commissioner of Taxation.

(IV) The Commissioner of Taxation shall be Commissioner for the Metropolitan Taxation District.

(V) The office of Commissioner of Taxation or District Commissioner may, with the sanction of the Governor, be held in conjunction with any other office in the public service.

3. The Governor may appoint so many assessors, collectors, clerks, and other officers as he may deem necessary, and such persons may be appointed in respect of any district, or a division of any district, or generally for the purposes of this Act.

4. A notification in the *Gazette* that any person therein named has been appointed Commissioner, District Commissioner, assessor, collector, clerk, or other officer for the purposes of this Act, shall be conclusive evidence of such appointment.

5. Every person appointed under this Act shall preserve, and aid in preserving, the secrecy of all matters that may come to his knowledge in his official capacity, and shall not communicate any such matter to any other person except in the performance of his duties under this Act.

6. (I) The Commissioner and every District Commissioner shall, before acting in the execution of his office, take and subscribe such oath of fidelity and secrecy as may be prescribed, before a Stipendiary or Police Magistrate; and such oath shall also be taken and subscribed by every other person appointed or employed under this Act before so acting, and may be administered to them by the Commissioner or a District Commissioner.

(II) Every person who, in contravention of the true intent of such oath, and without lawful excuse, reveals any matter or thing which has come to his knowledge, in his official capacity, shall be guilty of a misdemeanour, and shall be liable to imprisonment for any term not exceeding two years, with or without hard labour.

(III) If any person acts in the execution of his office before he has taken the prescribed oath, he shall be liable to a penalty of not less than ten and not more than one hundred pounds.

## PART II.

7. Subject to the provisions of this Act, and the regulations thereunder, there shall be charged, levied, collected, and paid to Her Majesty, for the public uses of New South Wales, a duty by way of Income Tax in respect of the annual amount of—

(I) Income arising or accruing to any person, wheresoever residing, from any profession, trade, employment, or vocation, carried on in New South Wales, whether the same be carried on by such person or by any other person:

(II) Income arising or accruing to any person wheresoever residing from any salary or allowance attached to or derived from any public office or employment of profit, and upon every pension or allowance payable from the Consolidated Revenue Fund or the Civil Service Superannuation Account, or any other public account.

(III)

*Income Tax Assessment (No. 2).*

(III) Income arising or accruing to any person wheresoever residing, from any kind of property or any other source of income whatsoever in New South Wales not included in the preceding subsections, and from any charge, mortgage, or encumbrance thereon.

5 Income shall be deemed to have accrued to a person within the meaning of this section, although the same be not actually paid over to such person but be reinvested, or accumulated, or capitalized, or otherwise dealt with in his name or interest or on his behalf.

10 8. The following incomes, revenues, and funds shall be exempt from income tax— Exemption of certain incomes.

(I) The revenues of Municipal Corporations,—

(II) The incomes of companies or societies not carrying on business for purposes of profit or gain,—

15 (III) The dividends and profits of the New South Wales and Post Office Savings Banks,—

(IV) The funds and incomes of societies registered under Part III of the "Friendly Societies Act of 1873," or under any Act relating to Trade Unions,—

20 (V) The incomes, endowments, and revenues of all ecclesiastical, charitable, and educational institutions of a public character, whether supported, wholly or partly, by grants from the Consolidated Revenue Fund or not: Provided that no such institution shall be within this exemption if its income is payable or distributable as profit or gain to, or among, any particular individuals,—

(VI) Income arising or accruing to any person from Government or Municipal Debentures or Funded Stock.

30 (VII) Any income of Life Assurance Companies distributed or distributable by way of bonus or in reduction or payment of premiums among holders of life policies or held in reserve for the purpose of such distribution by way of deferred or reversionary payment or bonus.

The exemptions declared by this section shall not extend to the 35 salaries and wages of persons employed by any such corporation, company, society, or institution, although the same be paid wholly or in part out of the income, revenues, or funds thereof.

9. Except as regards the duty chargeable under subsection (II) of section seven, income tax for the year one thousand eight hundred 40 and ninety-three, shall be due and payable on a day in that year to be appointed by the Governor, on the recommendation of the Commissioner, by notice in the *Gazette*. And in each and every year after the year one thousand eight hundred and ninety-three income tax shall be due and payable on such days as shall be appointed by the 45 Governor on the recommendation of the Commissioner, by notice in the *Gazette*, by equal payments. Dates on which income tax shall be payable.

10. Every person who fails to pay the amount payable by him in respect of income tax before the expiration of thirty clear days after the same has become due shall, in addition to the amount of 50 such income tax, pay, by way of fine, a sum equal to ten pounds per centum thereof, together with interest on the amount of such income tax, to be calculated at the rate of ten pounds per centum per annum from the day when the income tax became due, until payment be made: Provided always that, for good and sufficient reason shown by such 55 person, the Governor may, on the recommendation of the Commissioner, remit the whole or any portion of such tax, fine, and interest. Fine, &c., on defaulting taxpayer.

11. Income tax, and every sum imposed or incurred by way of fine or interest in addition to such tax, shall be deemed, when the same falls due or is payable, to be a debt due to Her Majesty, and 60 payable to the Colonial Treasurer, or the prescribed persons, for the public uses of New South Wales. Income tax, &c., to be a debt due to Her Majesty.

*Income Tax Assessment (No. 2).*

12. Subject to the provisions of this Act income tax shall be payable— Persons by whom income tax is payable.

- (I) In respect of the income of a company, by the public officer thereof,—
- 5 (II) In respect of the income of every person permanently or temporarily absent from or resident out of New South Wales, by the attorney or agent of such person; and, for the purposes of this Act, every person in New South Wales having the receipt, management, disposal, or control of income on behalf of any person absent or resident as aforesaid, or remitting or paying income to such person shall be deemed to be the agent of such person. The Commissioner may, if he think necessary, declare any person to be the agent of any other person, and the person so declared an agent shall be deemed such agent for the purposes of this Act,—
- 10 (III) In respect of the income of *cestuis que trust*, infants, lunatics, and persons under any legal disability, by the trustee, guardian, committee, or other person entitled, for the time being, to the receipt, management, disposal, or control of such income, or remitting or paying the same,—
- 15 (IV) In respect of income paid under the decree or order of any Court or Judge to any receiver or other person, by such receiver or person, and independently of the title to such income, or any contingency, or uncertainty in respect of such title,—
- 20 (V) In respect of every other income, and in all other cases, by the person to whom the income arises or accrues or who is legally or equitably entitled to the receipt thereof.

And the persons by whom income tax is payable under subsections (I) to (IV) of this section inclusive shall be deemed to be “representative taxpayers” within the meaning of this Act. Nothing in this section shall be taken to relieve the person receiving the income from the representative taxpayer from any tax due or payable in respect thereof.

13. Every representative taxpayer, as regards the income to which he is entitled in his representative capacity, or of which, in such capacity, he has the management, receipt, disposal, remittance, payment, or control, shall be chargeable with the same income tax, and be subject in all respects to the same liabilities, as if the same were income arising or accruing to him beneficially; except that no such taxpayer (not being the public officer of a company) shall be personally liable for the payment of income tax beyond the amount or value of the income of which he has, in such capacity as aforesaid, the management, receipt, disposal, or control. Income as regards which a representative taxpayer is chargeable as aforesaid shall, for purposes of assessment, be deemed separate and distinct from income arising or accruing to him beneficially, and where a representative taxpayer is so chargeable as aforesaid as trustee of two or more estates under different instruments or appointments, the income of each such estate shall for purposes of assessment be deemed separate and distinct from that of the others.

14. Every representative taxpayer who, as such, pays any income tax or any sums imposed or incurred by way of fine or interest under section ten shall be entitled to recover from the persons entitled to the income taxed, in the proportions in which they are so entitled, or to retain out of any moneys that come to him in his representative capacity so much as shall indemnify him against such payments; and all representative taxpayers are hereby indemnified to the extent of such payments against the persons respectively entitled to such moneys: Provided that where any sum by way of fine or interest under

*Income Tax Assessment (No. 2).*

under section ten has been imposed or incurred through the neglect or default of the representative taxpayer, the amount retained or paid in respect thereof may be recovered from the representative taxpayer by the persons so entitled as aforesaid.

5 15. No trustee who has authorised the receipt of the profits arising from trust property by the person entitled thereto or his agent, where such person or agent has actually received the same under such authority, and is resident in New South Wales; and no receiver of any person being of full age, and resident in New South Wales (other than  
10 a married woman, lunatic, idiot, or insane person), who makes the returns prescribed by this Act and the regulations thereunder, of the name and residence of such person, shall be required to do any other act for the purpose of assessing the income of such person, unless the Commissioner requires the testimony of such trustee or receiver in  
15 pursuance of this Act or the regulations thereunder.

Trustees and receiver in certain cases need only give the name and residence of persons entitled to trust property.

16. The income of a married woman shall be liable to assessment and taxation in like manner as if she were unmarried; provided that the income of any married woman living with her husband shall be deemed the income of her husband.

Married women how liable. Founded on 5 and 6 Vic. c. 35, s. 45.

20 17. For the purpose of ascertaining the sum, hereinafter termed the "taxable amount," on which (subject to the deductions hereinafter mentioned) Income Tax is payable, the following directions and provisions shall be observed, and carried out—

Taxable amount—how ascertained.

25 (I) The amount of taxable income from all sources for the one year immediately preceding the year of assessment shall be taken as the basis of calculation.

30 (II) In any case in which profits or moneys derived from any profession, trade, employment, or vocation have been converted into stock-in-trade, or added to the capital of, or in any way invested in, such profession, trade, employment, or vocation, a complete statement of the amount of such profits or moneys so converted, or added, or invested shall be made by such person in the prescribed form in his returns.

35 (III) Where income arises or accrues to any person from land, whether improved or not, the taxable amount shall be the gross amount of such income.

(IV) No tax shall be payable under subsection (I) of section seven in respect of income earned outside the Colony of New South Wales.

40 (V) The taxable amount of any income under subsection (II) of section seven shall be the net amount paid to or on behalf of the taxpayer less all payments by way of deduction or otherwise to the Civil Service Superannuation Account, or any other public account.

45 (VI) In all other cases the taxable amount shall be the total amount of income arising or accruing to any person from all sources and liable to taxation under this Act.

(VII) Shillings and pence, and fractions thereof, shall not be included in the taxable amount.

50 18. From the taxable amount so ascertained as aforesaid every taxpayer shall be entitled to deductions in respect of the annual amount of:—

Deductions from taxable amount.

(I) Losses, out-goings, and expenses actually incurred by the taxpayer in the production of his income.

(II)

*Income Tax Assessment (No. 2).*

- (II) Every premium or sum paid by the taxpayer on the insurance of his own life, or that of his wife, or for a deferred annuity, or other provision for his wife or children, or in respect of any fidelity guarantee, or bond, which such taxpayer is required to provide for the exercise of his profession, trade, employment, or vocation, upon production of the several receipts for such payments, and on proof thereof to the satisfaction of the Commissioner: Provided that, in no case, shall any deduction be allowed under this subsection beyond the sum of fifty pounds in the aggregate.
- (III) Any sums paid by the taxpayer by way of interest, in respect of any mortgage of, or charge, or encumbrance, upon any real or personal property.
- (IV) Sums expended for the supply, repair, or alteration of implements, utensils, and articles employed by the taxpayer for the purposes of his trade; such sums shall be estimated on the annual average of the sums expended for such purposes during the two years preceding the year of assessment, or if such average cannot be struck, the amount to be deducted shall be the sum expended for such purposes during the year immediately preceding the year of assessment, provided that where in any trade income is set apart by the taxpayer by way of a fund to cover the depreciation of such implements, utensils, and articles, the amount so set apart for the year immediately preceding the year of assessment, may, subject to the approval of the Commissioner, be deducted instead of the sums so expended as aforesaid.

Where a taxpayer, either alone, or with other persons, carries on, or is interested as a partner in, more than one trade, and makes a profit in one or more of such trades, and a loss in another or others, such taxpayer shall be entitled to deduct the sum of the losses from that of the profits.

19. No deduction shall, in any case, be made in respect of any of the following matters:— What deductions not allowed.

- (I) The cost incurred in the maintenance of the taxpayer and his family or establishment,—
- (II) Domestic or private expenses,—
- (III) Any loss or expense which is recoverable under any insurance, or contract of indemnity.
- (IV) Income tax,—
- (V) Income earned in New South Wales and carried to any reserve fund, or capitalised in any way.

Nor, as regards income derived from any trade, in respect of any of the following matters, viz.:—

- (VI) Any moneys not wholly and exclusively laid out or expended for the purposes of the trade,—
- (VII) The rent or value of or cost of repairs or alterations of any premises not occupied for the purposes of the trade, or of any dwelling-house, or domestic premises, except such part thereof as may be occupied for the purposes of the trade,—
- (VIII) Interest which might have been made on any capital employed in the trade, if lent out at interest,—
- (IX) Any debts owed to the taxpayer, except such as shall be proved to the satisfaction of the Commissioner to be bad or doubtful; and deductions for doubtful debts shall be made according to the value at which the Commissioner shall estimate them.

For the purposes of this and the preceding section the word "trade" shall be taken to include any profession, employment, or vocation.

*Income Tax Assessment (No. 2).*

20. (I) Every company liable to income tax shall, at all times, be represented by a person residing in New South Wales; and a place within the said Colony shall be appointed, from time to time, by such company, at which any notices or other instruments under this Act affecting the company may be served or delivered. Public officer of a company.

(II) Such person shall for the purposes of this Act be called the public officer of the company and shall be appointed—

10 (I) In the case of a company having a board of directors or managers in New South Wales, within one month after the passing of this Act.

(II) In the case of a company not having such board as aforesaid, within three months after the passing of this Act.

15 Provided that, for the purposes of the first assessment under this Act, the public officer of any company shall be such managing director, director, secretary, or other officer as the Commissioner shall nominate for that purpose.

(III) The office of public officer shall be kept constantly filled by every company; and such company shall appoint a person to be its public officer from time to time, as may be necessary.

20 (IV) Every company failing or neglecting, within the time required by this Act, to appoint its public officer, or failing or neglecting to fill any vacancy in that office as prescribed, or to name a place at which notices or other instruments may be served or delivered, shall be liable to a penalty not exceeding fifty pounds for 25 every day during which such neglect continues.

(V) Every notice, process, or proceeding which, under this Act or the regulations, may be given to, served upon, or taken against any company may be given to, served upon, or taken against its public officer; and if, at any time, there be no public officer, then 30 any such notice, process, or proceeding may be given to, served upon, or taken against any officer or person acting or appearing to act in the business or affairs of such company.

(VI) Every public officer shall be answerable for the doing of all such acts, matters, or things as are required to be done under 35 this Act or the regulations by a taxpayer, and in default shall be liable to such penalty as is thereby provided.

(VII) Any act, return, or representation done or made by a public officer in respect of any matter or thing required to be done or performed under this Act or the regulations relating to the business 40 of the company of which he is such public officer shall be deemed the act, return, or representation of such company, and shall be of the same force and effect and be accompanied by the same consequences as if made by such company.

(VIII) Every company established or beginning to carry 45 on business in the Colony after the passing of this Act shall, within one month appoint its public officer, and name a place for delivery of notices and other instruments as aforesaid.

(IX) The absence or non-appointment of a public officer shall not exonerate any company from the necessity of complying with 50 the provisions of this Act or the regulations thereunder or from the penalties of failing to comply therewith.

21. The income tax payable on incomes under subsection (II) of section seven for the year ending on the thirty-first day of December, one thousand eight hundred and ninety-three and for every subsequent 55 year, shall be charged, levied, collected, and paid under the direction and control of the Colonial Treasurer, in such manner and at such time as the Governor shall determine. No deduction, shall in any case, be made from the taxable amount of such incomes, and the tax thereon shall

Income tax chargeable under sec. 7, subsec. (11)—how to be levied.

*Income Tax Assessment (No. 2).*

shall be levied and paid in every year after the year one thousand eight hundred and ninety-three in equal instalments in such manner and at such times, as may be prescribed.

22. The Commissioner shall, in the prescribed manner, give,  
 5 or cause to be given, not less than thirty clear days' notice in every  
 district, of the time and place at which all taxpayers residing, or  
 having their usual places of business in such district, shall furnish  
 returns of their incomes; such notice shall state the place at which  
 the prescribed forms of return may be applied for and obtained, and it  
 10 shall be the duty of all such taxpayers, and all persons required by  
 any regulation to furnish any such return, to apply for the prescribed  
 forms of returns, and any person failing to furnish any such return  
 shall not be relieved from any penalty by reason only of his having  
 received no notice to furnish the same, or of the prescribed form of  
 15 return not having been delivered to him.
23. Every taxpayer, whether entitled to exemption or not,  
 shall, upon the publication of such notice prepare and deliver, in the  
 prescribed manner, within the period to be mentioned in such notice,  
 to the assessor or other person appointed to receive the same, returns  
 20 in the form prescribed, of the particulars of his income, and of all  
 other details in relation thereto which may be prescribed; such return  
 shall be signed by the taxpayer, and to it there shall be appended a  
 declaration by him in the prescribed form, that the return is true  
 and accurate in all particulars.
- (I) The returns furnished by or on behalf of a company shall  
 25 contain such particulars, be in such form, and be furnished to  
 the Commissioner at such time, as may respectively be pre-  
 scribed; At the foot of every such return there shall be added  
 a declaration by the public officer furnishing it that the same  
 30 is true and accurate in all particulars.
- (II) The Commissioner, or any District Commissioner, may,  
 when and so often as he thinks necessary, require any person  
 to make further or fuller returns respecting any matter of  
 which a return is authorised or prescribed by this Act or by  
 35 regulation.
- (III) If the Commissioner, or District Commissioner, thinks that  
 any assessment made by any assessor is unfair or incorrect,  
 he may direct another assessment to be made in place thereof  
 by any person whom he may select for the purpose.
- (IV) If any taxpayer makes default in furnishing any returns,  
 40 or if the Commissioner is not satisfied with the return  
 furnished by any taxpayer, he may make an assessment of  
 the amount on which in his judgment income tax ought to  
 be charged under this Act; and thereupon shall give notice  
 45 thereof to the taxpayer to be charged; and the amount so  
 assessed shall be the amount on which income tax shall be  
 payable, provided that such assessment shall be subject to  
 appeal, but where the taxpayer has made default as aforesaid  
 he shall not be entitled to any costs on appeal.
- (V) If the Commissioner is not satisfied with any return  
 50 furnished by any taxpayer, he may make further inquiry by  
 writing, and if the Commissioner does not, within fourteen  
 days receive any answer, or receives an unsatisfactory answer,  
 it shall be lawful for him, by summons in a form to be  
 55 prescribed, to require such persons as he may think fit to  
 attend before him at his office, or at such place near to the  
 residences of such persons as he may think fit, and to produce  
 such books, papers, documents, and evidence touching the  
 assessment in question, as may respectively be in their  
 custody

Commissioners to  
give notice of  
returns.

Persons to provide  
themselves with  
forms of returns.

Persons to furnish  
returns and declare  
to truth thereof.

Returns of  
companies.

Commissioners may  
require further  
returns.

If assessment wrong  
new one may be  
ordered.

Parties making de-  
fault to be assessed  
by Commissioner.

Commissioner if  
dissatisfied may make  
inquiry and summon  
witnesses.

*Income Tax Assessment (No. 2).*

- 5 custody or control, and then and there to be examined by the Commissioner with regard to the return; every person so summoned, on being tendered the prescribed sum for his expenses, shall be bound to obey the summons, and to answer truthfully all questions on such examination; and in default thereof the person so failing, without lawful excuse, shall upon conviction incur a penalty not exceeding one hundred pounds.
- 10 (VI) The Commissioner or a District Commissioner, or any assessor, or officer authorised by the Commissioner, or by a District Commissioner, may enter, at any reasonable hour during the daytime, upon land or premises for the purpose of assessing the same, and may put to the occupier or owner or person in possession thereof any questions touching any of the particulars thereof which he is required to furnish.
- 15 (VII) If the Commissioner or any District Commissioner is liable to income tax, the same shall be assessed by such person and in such manner as the Governor may, from time to time, by notification published in the *Gazette*, appoint in that behalf. And such person shall have the like powers in respect thereof as are hereinbefore conferred on the Commissioner in respect of other incomes. And every Commissioner and District Commissioner shall have the like right of appeal from assessment as any other person.
- 20 24. The Commissioner shall, on or before the twenty-first day of September, in the year one thousand eight hundred and ninety-three, and in every subsequent year, at the date prescribed, cause an assessment-book to be prepared in the prescribed manner for each district for the time being. And any alteration or correction in any assessment-book authorised to be made on appeal from assessment or on order of a Court as hereinafter provided, shall be made forthwith, and all other necessary alterations, corrections, and additions shall be made, as the occasion arises, in the assessment-book to which the same shall relate.
- 25 25. Every such assessment-book shall be so prepared as to show the nature, source, and gross and taxable amount of the income of every taxpayer, the income chargeable, and the amount of the tax to be paid by each taxpayer, the subsection of section seven under which the same or any part thereof is payable, the name and occupation of such taxpayer, and all other particulars which may be prescribed.
- 30 26. In the preparation of any such assessment-book the Commissioner may, if he thinks proper, use or adopt so much of any assessment then in force which shall have been made by, or by the authority of, the Municipal Council of the City of Sydney, or the Council of any Municipality, or any other authority empowered by law to make assessments, as may be applicable to or useful for the purpose of making any assessment of income.
- 35 27. The Commissioner, or any person authorised in writing by him, may at all reasonable times, inspect, free of charge, all rate-books, assessment-books, and all other books and documents in the custody of the town clerk, or any other officer of the City of Sydney, or the council clerk, or other officer of any municipality, and all deeds, certificates, and other evidences of title, books, returns, accounts, and documents in the Land Titles Office, or the General Registry Office for the Registration of Deeds, or in any other public office; and may take copies thereof, or extracts therefrom. Any person obstructing or hindering the Commissioner or the person so authorised shall be liable to a penalty of fifty pounds.

Party summoned to attend.

Commissioner or Assessor may enter and examine.

Income tax of Commissioners.

Assessment-book when to be made.

Contents of assessment-book.

Power to use other assessments.

Power to inspect rate-books, &amp;c.

*Income Tax Assessment (No. 2).*

28. Upon the completion of every assessment-book, such book, or a true copy thereof, shall be deposited in the office of the Commissioner. Such book or copy shall not be open to public inspection, but every taxpayer shall, on payment of the prescribed fee, be entitled to a copy of the entries therein relating to the assessment of his income certified by or on behalf of the Commissioner.

Deposit of  
assessment-book.

29. Upon the completion of every assessment-book, the Commissioner shall in the prescribed manner give notice every year to every taxpayer whose name appears in such book of the particulars of the assessment of his income, and the amount of the tax payable by him in respect thereof; such notice shall be designated the "Notice of Assessment for Income Tax."

Notice of assessment  
for Income Tax.

30. During the time that any assessment-book is in force the Commissioner may, from time to time,

Assessment-book  
may be added to and  
amended whilst in  
force.

(i) Place thereon the name of any person of whose liability to taxation he is satisfied, and erase therefrom the name of any person not so liable,—

(ii) In his discretion, whether notice of appeal has been given or not, alter or reduce any assessment or class of assessments and order a refund of any excess of tax that may have been paid in respect thereof.

The prescribed notice shall be given to the persons affected (if any) of any addition to, or alteration or amendment of, the assessment-book, or any assessment.

(iii) Every person affected by any such addition, alteration, or amendment shall be entitled to appeal therefrom in the same manner as from an original assessment. All notices and other proceedings prescribed with respect to original assessments, and appeals therefrom, and the hearing thereof, shall, so far as possible, apply with respect to such additions, alterations, or amendments, and appeals therefrom.

(iv) Subject to such right of appeal as aforesaid every assessment so added to, reduced, altered, or amended shall have the same effect, and be accompanied by the same consequences, as an original assessment, and the assessment-book so added to, altered, or amended shall be the assessment-book for the District to which it relates.

## PART III.

31. Any taxpayer may, within twenty-eight days after the notice of assessment for income tax or of any altered, corrected, or additional assessment has been given appeal therefrom upon the ground that he is not liable for the tax, or any part thereof, or that the amount of tax to be paid on the basis of such assessment, is excessive. If the taxpayer appealing resides, or has his usual place of business within the Metropolitan Taxation District, the appeal shall be to the Board of Review for such district, and if in any other Taxation District, the appeal shall be to the District Court sitting nearest to the residence of such taxpayer, or to his place of business. Every appeal to the Board shall be commenced by such notices and in such manner as may be prescribed.

Appeal.

*Income Tax Assessment (No. 2).*

32. (I) The Board of Review for the Metropolitan Taxation District shall consist of one or more persons to be appointed by the Governor. If it consists of more than one person the Commissioner may be appointed a member, but no other person holding office under this Act; if it consists of only one person, such person shall be a District Court Judge. Board of Review.
- (II) The Board shall give the prescribed notice of the time and place of holding their meetings, and may adjourn their meetings from time to time, to any time and place that may seem convenient.
- (III) The meetings of the Board shall not be deemed to be public, and the Board may at any time exclude from any such meeting, or require to withdraw therefrom, all or any persons whomsoever. The Board shall, in respect of the examination of witnesses, the production of papers and documents, and the payment of expenses (to be fixed by regulation under this Act), have all the powers and authorities conferred by the Act forty-fourth Victoria number one.
- (IV) The Commissioner, District Commissioner, Assessor, or other officer may appear before the Board in support of the assessment; and any person objecting thereto may appear in person, or by his counsel, solicitor, or agent.
- (V) All appeals shall be heard and dealt with in the prescribed order; but where two or more appeals in any list of appeals relate to the same matter, they may be heard together.
- (VI) The Board may alter the assessment-book in accordance with the decision given on any appeal, and may make such order as to costs as may seem just. Such order for costs may be enforced by distress and sale of the goods and chattels of the person against whom such order is made.
- (VII) The Chairman or some member of the Board shall initial all the alterations, insertions, and erasures, if any, made by the Board in each assessment-book, and shall sign the same, and deliver it to the Commissioner, or to the District Commissioners, as the case may be.
- (VIII) The assessment-book, so signed, or so altered, corrected, and signed, shall be the assessment-book for the district to which it relates.
- (IX) Subject to the provisions for stating cases hereinafter contained, the decision of the Board shall be final and conclusive.
33. (I) Every appeal to a District Court shall be commenced by written notices, in such form and containing such particulars as shall be prescribed, or as near thereto as circumstances will permit, to be delivered to the Registrar of the Court, and to the Commissioner or the District Commissioner, within the period allowed for appealing. Appeal to District Court.
- (II) Every such appeal shall be heard and determined at the earliest convenient sittings of the District Court, next after fourteen days from the expiration of the time allowed for appealing, and the Judge may at any time during the hearing of such appeal, exclude from Court or require to withdraw therefrom all or any persons whomsoever.
- (III) The Judge may make such order touching the matter in dispute, and costs, as shall be just; and shall order any alteration required by the decision to be made in the assessment-book; and every such alteration shall be attested by the signature of the Judge, in the assessment-book or a certified copy thereof, and the assessment-book so altered or ordered to be altered as aforesaid shall be the assessment-book for the District to which it relates.
34. (I) The District Court Judge or Board of Review upon the hearing of any appeal, may, and on the application of either party to Case may be stated for Supreme Court.  
an

*Income Tax Assessment (No. 2).*

an appeal shall, state a case for the opinion of the Supreme Court, upon any point of law arising on such appeal; and the Supreme Court shall hear and decide such case according to the practice on appeals by way of special case from a District Court, and on cases stated by 5 Justices, respectively; and shall make such order as to costs as shall appear just.

(II) In respect to such cases and the hearing thereof the following provisions shall have effect— Procedure on stated case.

10 (a) If a taxpayer apply for the case to be stated for the opinion of the Supreme Court he shall, before he shall be entitled to have the case stated, pay to the Commissioner or District Commissioner the prescribed fee.

15 (b) The Supreme Court shall hear and determine the questions of law arising on the case stated, and shall thereupon reverse, affirm, or amend the assessment or determination in respect of which the case has been stated, and, if necessary, order the assessment-book to be altered accordingly, or may remit the matter to the Commissioner with the opinion of the Court thereon, or may make such further or other order in relation to the matter, and may make such order as to costs as to the Court may seem fit, and all such orders shall be final and conclusive on all parties. And the assessment-book so ordered to be altered as aforesaid shall be the assessment-book for the district to which it relates.

20 (c) The Supreme Court shall have power, if it thinks fit, to cause the case to be sent back for amendment; and thereupon the same shall be amended accordingly.

25 (d) The authority and jurisdiction hereby vested in the Supreme Court may be exercised out of term by a Judge of the Supreme Court sitting in Chambers, and in term by any two 30 Judges of the Supreme Court.

35 35. The obligation to pay, and the right to receive and recover, income tax shall not be suspended by any appeal, but if the appellant succeeds on such appeal or case stated, the amount (if any) of the tax received by the Commissioner or District Commissioners in excess of the amount which, according to the decision on such appeal or case stated, was properly payable by him, shall forthwith be repaid to him by the Commissioner. Right to recover tax not suspended by appeal.

40 36. If any income tax is in arrear, the Commissioner, without prejudice to any right to recover such tax in any other way, may sue for and recover the same and any sum imposed or incurred by way of fine or interest under section ten in any Court of competent jurisdiction; and any action therefor may be maintained in the name of the Commissioner without specifying the name of the 45 person holding the office, and may be commenced notwithstanding, and shall not abate by reason of any vacancy or change occurring in the office of Commissioner, or otherwise. Such action may be maintained either against the representative taxpayer or against the person receiving the income, and any tax and any sum imposed or incurred 50 by way of fine or interest under section ten shall be recoverable from a married woman in the same way in all respects as if she were unmarried. Recovery by ordinary process.

55 37. If any income tax is in arrear for thirty days after the giving of the prescribed notice to the taxpayer to pay the same, the Commissioner, or any person authorised by him, may thereupon, by warrant under his hand, distrain upon the goods and chattels of such taxpayer, wherever the same may be, for payment of taxes in arrear and of any sum imposed or incurred by way of fine or interest under section ten, and if the sum for which the distress is taken, together with the reasonable Recovery by distress.

*Income Tax Assessment (No. 2).*

reasonable costs of distress, be not paid within five days after the distress has been made, the goods and chattels distrained, or so much as shall be sufficient to pay such sum and costs, and expenses, may be sold, and the proceeds, after deducting such sum, costs, and expenses, shall be paid over to the taxpayer.

38. The Governor may by regulation prescribe and regulate— Governor may make regulations.
- (I) The duties of all persons engaged or employed under or in the administration of this Act.
- (II) The security to be given by any such person, the limits of districts and places within which any such persons are to act;
- (III) The returns to be furnished to the Commissioners, and the form and contents thereof, and the time and mode of furnishing the same;
- (IV) The mode of payment of any tax, fine, or interest.
39. And may make regulations for carrying out the objects of this Act, in respect of all matters in this Act in connection with which the word "prescribed" occurs in any section thereof, and generally for carrying out all matters of detail in connection with the said Act. Further power as to regulations.
40. All such regulations shall be published in the *Gazette* and shall be laid before both Houses of Parliament within fourteen days from the publication thereof, if Parliament be then sitting, and if Parliament be not then sitting, then within fourteen days after the beginning of the next Session, and upon publication in the *Gazette* all such regulations shall have the force of law. Publication of regulations.
41. If the occupier or person in possession of any land when requested by the Commissioner, or by any officer appointed by him or under this Act, refuses to disclose the name of the owner of such land, or of the person entitled to receive the rents and profits thereof, or wilfully misstates the same or wilfully neglects or refuses to give any information in his possession, which is lawfully required by the Commissioner or any such officer for the purposes of this Act, he shall, for every such offence, be liable to a penalty not exceeding twenty pounds. Occupier or person in possession refusing to give the name of owner liable to a penalty.
42. If any person
- (I) Fails or neglects to furnish any returns within the prescribed time;
- (II) Knowingly and wilfully makes any false statement in any returns, or makes any false answer for the purpose of evading or enabling any other person to evade assessment or taxation; or
- (III) By any falsehood, wilful neglect, fraud, art, or contrivance whatsoever, evades or attempts to evade assessment or taxation;—
- he shall be liable to pay for each offence a penalty of not less than five pounds, nor more than one hundred pounds; and in any case where the offence was an evasion of assessment or taxation, or an attempt to evade assessment or taxation, the person offending shall be liable to be assessed and taxed treble the amount of the tax to which such person would otherwise be liable. Penalty for making false returns, &c.
43. Any person who obstructs or hinders any officer acting in the discharge of his duties under this Act or the regulations thereunder, or refuses or wilfully neglects to answer or gives any false or evasive answer to any lawful question put by any such officer relating to any land or other property belonging to such person, shall be liable to a penalty not exceeding fifty pounds. Penalty for obstructing officers, &c.

*Income Tax Assessment (No. 2).*

44. Any person who in any declaration authorised or prescribed by this Act, knowingly and wilfully states any matter or thing which is untrue, shall be guilty of perjury, and shall be dealt with accordingly. Persons making false declaration, &c., guilty of perjury.
- 5 45. If it is proved to the satisfaction of the Commissioner that the amount paid by any taxpayer as income tax is in excess of the amount properly chargeable under this Act, the Commissioner shall give a certificate to that effect, on production whereof the Colonial Treasurer shall refund the proper amount in each case to the taxpayer or person 10 entitled to receive the same; and if any taxpayer proves to the satisfaction of the Commissioner that his income, during any year fell short of the sum in respect of which the tax was paid, the Commissioner shall cause the assessment to be amended accordingly, and the overcharge to be refunded as aforesaid; and if it be proved to the satisfaction 15 of the Commissioner that income tax has been paid in respect of any income which by reason of the smallness of the income of the person finally beneficially entitled thereto would have been exempt from taxation if it had been included in a return made by such person of his income, the Commissioner shall cause the amount of such 20 income tax to be refunded as aforesaid: Provided that an application for refund shall in all cases be made within four months from the time of payment.
46. A taxpayer shall be entitled to have deducted from the tax chargeable upon his income any sum paid by any company by way of 25 tax upon income arising or accruing to him in respect of a share or interest in such company: Provided that the particulars of such income and all other details in relation thereto which may be prescribed be furnished by him in the return made under section twenty-three.
47. Every contract, agreement, or understanding, whether 30 arrived at or evidenced by matter of record, under seal or by writing or by parol, having or purporting to have, or which might have the effect of removing, qualifying, or altering the operation of any assessment, return, exemption, or deduction, or of in any way affecting the incidence of any assessment, exemption, or deduction authorised by or 35 consequent upon any provision of this Act shall be and is hereby declared to be wholly and absolutely null and void. Contracts, &c., affecting assessment, incidence of assessment, &c., null and void.
48. The Governor may by regulation impose a penalty not exceeding fifty pounds for the breach of any provision of this Act or 40 of the regulations thereunder. Penalties may be imposed by regulation.
49. All penalties imposed by this Act or by the regulations 45 thereunder may be recovered summarily before a Stipendiary or Police Magistrate; and if the amount of such penalty be not paid within the time mentioned in the order, payment thereof may be enforced by distress and sale of the offender's goods and chattels, and in default of sufficient distress the offender shall be liable to imprisonment for any 50 term not exceeding three calendar months, unless such penalty be sooner paid. Proceedings to be heard summarily, &c.
50. In any action against any officer or person for anything done in pursuance of this Act, or in the execution of the powers or 55 authorities conferred thereby, or by the regulations, the defendant in such action may plead the general issue, and give the special matter in evidence at the trial. Action against officers, &c.
51. The production of the *Gazette* containing any regulations 60 purporting to be regulations under this Act, or any notice purporting to be published in pursuance of this Act or the regulations thereunder, shall be conclusive evidence that such regulation or publication was 65 duly made or published, and the production of any assessment-book, or of any document under the hand of the Commissioner purporting to be a copy of, or extract from, any assessment-book, shall be conclusive evidence Evidence.

*Income Tax Assessment (No. 2).*

evidence of the making of the assessment, and except in the case of proceedings on appeal against the assessment (when the same shall be *primâ facie* evidence only) shall be conclusive evidence that the amount, and all the particulars of such assessment appearing in such 5 book or document, are absolutely correct.

52. In this Act, unless the context otherwise requires,—

Interpretation.

- “Board” means the Board of Review for the metropolitan taxation district.
- “Commissioner” means the Commissioner of Taxation.
- 10 “Company” includes all bodies corporate, and all companies or associations.
- “District” means a Taxation district constituted by or under this Act, and includes any group or combination of districts, and any division or part of a district.
- 15 “District Commissioner” means District Commissioner of taxation.
- “Governor” means the Governor with the advice of the Executive Council.
- “Income” includes profits, gains, rents, interest, salaries, allowances, pensions, stipends, charges, and annuities.
- 20 “Income tax” means the tax or duty imposed or charged in respect of income by any Act.
- “Income chargeable” means the taxable amount less the deductions allowed by sections eighteen and nineteen of this Act.
- 25 “Minister” means the Colonial Treasurer or other Member of the Executive Council charged with the administration of this Act.
- “Person” includes “Company.”
- 30 “Prescribed” means prescribed by this Act or the regulations thereunder: provided that where, under this Act, anything is required to be done in the “prescribed form,” it shall be sufficient if such thing be done substantially in the form so prescribed, or to the effect thereof.
- 35 “Taxpayer” means any person chargeable with income tax.
- “Trustee,” in addition to every person appointed or constituted such by act of parties, order or declaration of a Court, or by operation of law, includes an executor or administrator, and every person having or taking upon himself the administration or control of real or personal property affected by a trust, or in any fiduciary capacity, or having the direction, control, or management of the real or personal property of any person under legal disability.
- 40

45 Act of 1893.” 53. This Act may be cited as the “Income Tax Assessment Short title.

