

New South Wales.



ANNO QUINTO

GEORGI V REGIS.

Act No. 8, 1914.

An Act to amend the Income Tax Act, 1911, and the Income Tax (Amendment) Act, 1912; and for other purposes. [Assented to, 16th April, 1914.]

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

1. This Act may be cited as the "Income Tax Short title. (Amendment) Act, 1914."

2. The provisions of this Act shall apply to income Application for the year one thousand nine hundred and thirteen, and of Act. for any subsequent year.

3.

Income Tax (Amendment).

Amendment
of Income
Tax Act,
1911.

3. The Income Tax Act, 1911, as amended by the Income Tax (Amendment) Act, 1912, is further amended as follows:—

(a) After section eight insert the following new section:—

Tax payable
by company.

9. The income tax payable by any company shall be one shilling in the pound on the amount of the taxable income of such company.

(b) In subsection one of section ten, after "any person" and before "shall be as follows" reinsert the words "other than a company."

Rate of tax.
Section 10.

4. (1) Section ten, subsection one, paragraph (a), of the same Act is amended by omitting "sixpence" wherever occurring and substituting "eightpence."

Schedule.

(2) The second column of the Schedule to the same Act is amended as follows:—

Omit "sixpence" substitute "eightpence"

Omit "sevenpence" substitute "ninepence"

Omit "eightpence" substitute "tenpence"

Omit "ninepence" substitute "elevenpence"

Omit "tenpence" substitute "one shilling"

Omit "elevenpence" substitute "one shilling and one penny"

Omit "one shilling" substitute "one shilling and twopence"

Absentees—
same section
and Schedule.

5. (1) Section ten, subsection one, paragraph (a), of the same Act is further amended by omitting "with the addition of one-third where such person is an absentee," and by omitting "or further addition in any case"

(2) The second column of the Schedule to the same Act is further amended as follows:—

Omit "with the addition of one-third where the person liable to taxation is an absentee"

Omit "with the addition of one-third where the said person is an absentee"

Omit "or further addition in any case"

wherever such words occur in the said column of the said Schedule.

By Authority :

WILLIAM APPEGATE GULLICK, Government Printer, Sydney, 1914.

[3d.]

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

RICHD. A. ARNOLD,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 7 April, 1914.*

New South Wales.



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GEORGII V REGIS.

Act No. 8, 1914.

An Act to amend the Income Tax Act, 1911, and the Income Tax (Amendment) Act, 1912; and for other purposes. [Assented to, 16th April, 1914.]

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

1. This Act may be cited as the "Income Tax Short title. (Amendment) Act, 1914."

2. The provisions of this Act shall apply to income ^{Application of Act.} for the year one thousand nine hundred and thirteen, and for any subsequent year.

3.

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

THOS. H. THROWER,
Chairman of Committees of the Legislative Assembly.

Income Tax (Amendment).

Amendment
of Income
Tax Act,
1911.

3. The Income Tax Act, 1911, as amended by the Income Tax (Amendment) Act, 1912, is further amended as follows:—

(a) After section eight insert the following new section:—

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9. The income tax payable by any company shall be one shilling in the pound on the amount of the taxable income of such company.

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Rate of tax.
Section 10.

4. (1) Section ten, subsection one, paragraph (a), of the same Act is amended by omitting "sixpence" wherever occurring and substituting "eightpence."

Schedule.

(2) The second column of the Schedule to the same Act is amended as follows:—

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Omit "ninepence" substitute "elevenpence"

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Omit "one shilling" substitute "one shilling and twopence"

Absentees—
same section
and Schedule.

5. (1) Section ten, subsection one, paragraph (a), of the same Act is further amended by omitting "with the addition of one-third where such person is an absentee," and by omitting "or further addition in any case"

(2) The second column of the Schedule to the same Act is further amended as follows:—

Omit "with the addition of one-third where the person liable to taxation is an absentee"

Omit "with the addition of one-third where the said person is an absentee"

Omit "or further addition in any case"

wherever such words occur in the said column of the said Schedule.

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

G. STRICKLAND,

State Government House,
Sydney, 16th April, 1914.

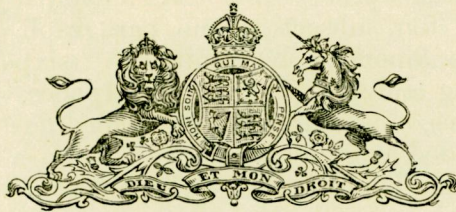
Governor.

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.

RICHD. A. ARNOLD,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 3 April, 1914.*

New South Wales.



ANNO QUINTO

GEORGII V REGIS.

Act No. , 1914.

An Act to amend the Income Tax Act, 1911, and the Income Tax (Amendment) Act, 1912; and for other purposes.

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

1. This Act may be cited as the "Income Tax Short title. (Amendment) Act, 1914."

2. The provisions of this Act shall apply to income Application for the year one thousand nine hundred and thirteen, and of Act. 10 for any subsequent year.

Income Tax (Amendment).

3. The Income Tax Act, 1911, as amended by the Income Tax (Amendment) Act, 1912, is further amended as follows:—

Amendment
of Income
Tax Act,
1911.

5. (a) After section eight insert the following new section:—

9. The income tax payable by any company shall be one shilling in the pound on the amount of the taxable income of such company.

Tax payable
by company.

10. (b) In subsection one of section ten, after "any person" and before "shall be as follows" reinsert the words "other than a company."

4. (1) Section ten, subsection one, paragraph (a), of the same Act is amended by omitting "sixpence" wherever occurring and substituting "eightpence."

Rate of tax.
Section 10.

15. (2) The second column of the Schedule to the same Act is amended as follows:—

Omit "sixpence" substitute "eightpence"

Omit "sevenpence" substitute "ninepence"

Omit "eightpence" substitute "tenpence"

20. Omit "ninepence" substitute "elevenpence"

Omit "tenpence" substitute "one shilling"

Omit "elevenpence" substitute "one shilling and one penny"

25. Omit "one shilling" substitute "one shilling and twopence"

5. (1) Section ten, subsection one, paragraph (a), of the same Act is further amended by omitting "with the addition of one-third where such person is an absentee," and by omitting "or further addition in any case"

Absentees—
same section
and Schedule.

(2) The second column of the Schedule to the same Act is further amended as follows:—

Omit "with the addition of one-third where the person liable to taxation is an absentee"

35. Omit "with the addition of one-third where the said person is an absentee"

Omit "or further addition in any case"

wherever such words occur in the said column of the said Schedule.