

INCOME TAX MANAGEMENT (FURTHER AMENDMENT) BILL.

SCHEDULE of the Amendment referred to in Message of 9th December, 1914.

Page 2, clause 2, line 8. At end of clause *add* “**but shall not apply to appeals
“determined or pending before the passing of this Act.”**”

THE SENATE

INCOME TAX MANAGEMENT (FURTHER AMENDMENT) BILL

REPORTS OF THE SELECT COMMITTEE ON THE BILL

IN THE HOUSE OF COMMONS
IN THE YEAR 1911

BY MR. J. H. BURNHAM

LONDON: H. K. LEYBURN, 15, BLENHEIM STREET, E.C. 4.

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, 8 December, 1914, A.M.*

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

W. L. S. COOPER,
Acting Clerk of the Parliaments.

*Legislative Council Chamber,
Sydney, 9th December, 1914.*

New South Wales.



ANNO QUINTO

GEORGI V REGIS.

Act No. , 1914.

An Act to amend the law relating to the assessment and collection of income tax, and to amend the Income Tax (Management) Act, 1912.

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. Management (Further Amendment) Act, 1914."

15441

259—

Amendment

NOTE.—The words to be inserted are printed in black letter.

Income Tax Management (Further Amendment).

Amendment of Management Act, 1912.

2. The definition of "income" in section four of the Definition of income.
Income Tax (Management) Act, 1912, is amended by inserting after "State" where first occurring the words
5 "or earned in the State".

This section shall apply to the income for one thousand nine hundred and thirteen and for any subsequent year, but shall not apply to appeals determined or pending before the passing of this Act.

10 3. Section eleven of the same Act is amended by Amendment of s. 11.
inserting the following next after paragraph (d) :—

(e) If any person dies before the tax on any income received by him becomes due and payable, an assessment of the tax in respect of
15 such income may be made upon his executors or administrators, and the amount thereof shall be a debt due from and payable out of his estate : Provided that this provision shall not
20 apply to the estate of any person who has died and whose estate has been wound up prior to the passing of this Act.

Any such executor or administrator shall, with respect to the furnishing of returns, have the duties of a taxpayer under this Act.

25 4. Section thirty-seven of the same Act is amended Amendment of s. 37.
by adding thereto the following :—" An information or complaint for the recovery of such penalty may be laid or made within six years after the matter of the information or complaint arose."

Sydney : William Applegate Gullick, Government Printer. —1914.

[3d.]

Amendment

250—

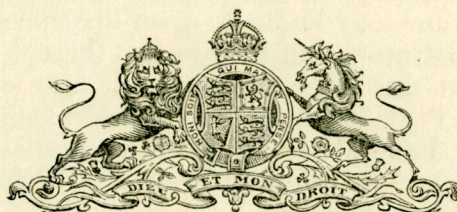
Note—The words to be inserted are printed in black letter

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,
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*Legislative Assembly Chamber,
Sydney, 8 December, 1914, A.M.*

New South Wales.



ANNO QUINTO

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Act No. , 1914.

An Act to amend the law relating to the assessment and collection of income tax, and to amend the Income Tax (Management) Act, 1912.

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. Management (Further Amendment) Act, 1914."

*Income Tax Management (Further Amendment).**Amendment of Management Act, 1912.*

2. The definition of "income" in section four of the Definition of
Income Tax (Management) Act, 1912, is amended by income.
inserting after "State" where first occurring the words
5 "or earned in the State".

This section shall apply to the income for one thousand nine hundred and thirteen and for any subsequent year.

3. Section eleven of the same Act is amended by Amendment
10 inserting the following next after paragraph (d) :— of s. 11.

15 (e) If any person dies before the tax on any income received by him becomes due and payable, an assessment of the tax in respect of such income may be made upon his executors or administrators, and the amount thereof shall be a debt due from and payable out of his estate: Provided that this provision shall not apply to the estate of any person who has died and whose estate has been wound up prior to
20 the passing of this Act.

Any such executor or administrator shall, with respect to the furnishing of returns, have the duties of a taxpayer under this Act.

4. Section thirty-seven of the same Act is amended Amendment
25 by adding thereto the following :— "An information or complaint for the recovery of such penalty may be laid or made within six years after the matter of the information or complaint arose." of s. 37.

New South Wales.



ANNO QUINTO

GEORGI V REGIS.

Act No. 32, 1914.

An Act to amend the law relating to the assessment and collection of income tax, and to amend the Income Tax (Management) Act, 1912. [Assented to, 11th December, 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. Management (Further Amendment) Act, 1914."

Amendment

Income Tax Management (Further Amendment).

Amendment of Management Act, 1912.

Definition of
income.

2. The definition of "income" in section four of the Income Tax (Management) Act, 1912, is amended by inserting after "State" where first occurring the words "or earned in the State".

This section shall apply to the income for one thousand nine hundred and thirteen and for any subsequent year, but shall not apply to appeals determined or pending before the passing of this Act.

Amendment
of s. 11.

3. Section eleven of the same Act is amended by inserting the following next after paragraph (d) :—

(e) If any person dies before the tax on any income received by him becomes due and payable, an assessment of the tax in respect of such income may be made upon his executors or administrators, and the amount thereof shall be a debt due from and payable out of his estate: Provided that this provision shall not apply to the estate of any person who has died and whose estate has been wound up prior to the passing of this Act.

Any such executor or administrator shall, with respect to the furnishing of returns, have the duties of a taxpayer under this Act.

Amendment
of s. 37.

4. Section thirty-seven of the same Act is amended by adding thereto the following:—"An information or complaint for the recovery of such penalty may be laid or made within six years after the matter of the information or complaint arose."

By Authority :

WILLIAM APPEGATE GULLICK, Government Printer, Sydney, 1914.

[3d.]