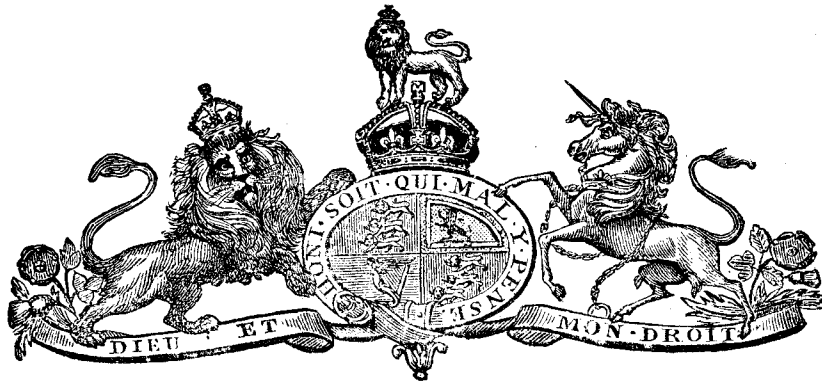


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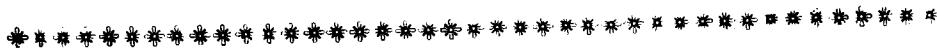
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EDWARDI VII. REGIS,

No. 10.

ANALYSIS.

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| <p>1. Short title and incorporation with 4 Ed. VII. No. 17 and 6 Ed. VII. No. 32.</p> <p>2. Interpretation.</p> <p>3. Where income of taxpayer consists of salary or wages, the amount of such income shall be the taxable amount.</p> <p>4. Repeal of Sections 11 and 12 of 4 Ed. VII. No. 17, and Section 5 of 6 Ed. VII. No. 32.</p> <p>5. Amendment of Section 8 of 6 Ed. VII. No. 32.</p> | <p>6. Rate of tax payable by occupiers partly for purposes of residence and partly for purposes of business.</p> <p>7. Rate of tax payable by other taxpayers.</p> <p>8. Employer may be declared agent for employee.</p> <p>9. No action to lie against officers where error in collection, &c., of tax not wilful.</p> |
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AN ACT to further amend "The Taxation Act, 1904." [30 November, 1909.] A.D. 1909.

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

1 This Act may be cited as "The Taxation Act Amendment Act, 1909," and this Act and "The Taxation Act, 1904" (in this Act referred to as the Principal Act), and "The Taxation Act Amendment Act, 1906," shall be read together as one Act, and may together be cited as "The Taxation Acts, 1904-1909."

4d.]

Taxation Act Amendment.

A.D. 1909.

Int rpretation.

2 In this Act the expressions—
 i. "Incomes from business":
 ii. "Salary or wages"—
 have the meanings respectively assigned to them by Section Four of "The Income Tax Act, 1902."

Where income of taxpayer consists of salary or wages, the amount of such income shall be the taxable amount.

3 Notwithstanding anything to the contrary contained in the Principal Act, or "The Taxation Act Amendment Act, 1906," the taxable amount upon which the tax is to be paid by every taxpayer whose income from business for the period of Twelve months immediately preceding the calendar year in which the tax is demanded chiefly consisted of or was derived from salary or wages shall not be based and calculated upon the amount of the annual value of property or of board and lodging, but shall be based upon the full amount of the income of such taxpayer for the said period of Twelve months, and such income shall be ascertained and assessed in accordance with the provisions of "The Income Tax Act, 1902."

Repeal of Sections 11 and 12 of 4 Ed. VII. No. 17 and Section 5 of 6 Ed. VII. No. 32.

4 Sections Eleven and Twelve of the Principal Act and Section Five of "The Taxation Act Amendment Act, 1906," are hereby repealed.

Amendment of Section 8 of 6 Ed. VII. No. 32.

5 Section Eight of "The Taxation Act Amendment Act, 1906," is hereby amended by repealing the words "Four hundred Pounds" wherever they occur, and substituting therefor the words "Two hundred and fifty Pounds."

Rate of tax payable by occupiers partly for purposes of residence and partly for purposes of business.

6--(1.) Subject to the provisions of "The Taxation Acts, 1904-1909," the tax to be paid by occupiers and sub-occupiers of property who occupy partly for purposes of residence and partly for purposes of business, and who do not practise a profession, other than that of a schoolmaster, shall be raised and levied upon the taxable amount, as ascertained and determined in each case under the provisions of the last-mentioned Acts, at the following rates:—

- i. Where the taxable amount is under Fifty Pounds sterling, the amount of the tax to be paid shall be the sum of Two Shillings and Sixpence :
- ii. Where the taxable amount is—

£50 and under £100 . . .	The tax shall be at the rate of—
£100 and under £153 . . .	Twopence for every Pound sterling of such taxable amount.
£153 and under £185 . . .	Threepence for every Pound sterling of such taxable amount.
£185 and under £238 . . .	Fourpence for every Pound sterling of such taxable amount.
£238 and under £250 . . .	Fourpence halfpenny for every Pound sterling of such taxable amount.

Taxation Act Amendment.

£238 and under £400	Fivepence for every Pound sterling of such taxable amount.	A.D. 1909.
£400 and under £700	Sixpence for every Pound sterling of such taxable amount.	
£700 and under £1000	Eightpence for every Pound sterling of such taxable amount.	
£1000 and under £1500	Ninepence for every Pound sterling of such taxable amount.	
£1500 and over	One Shilling for every Pound sterling of such taxable amount.	

(2.) A deduction of the first Thirty Pounds sterling by way of exemption shall be made from the taxable amount before levying the tax in every case where the taxable amount is Fifty Pounds or over.

7—(1.) Subject to the provisions of “The Taxation Acts, 1904-1909,” the tax to be paid by every person liable to pay any tax under the lastmentioned Acts, other than the occupiers or sub-occupiers of property for whom the rate of tax is prescribed by the immediately preceding section, shall be raised and levied upon the taxable amount as ascertained and determined in each case under the provisions of the lastmentioned Acts, at the following rates:—

Where the taxable amount is—	The tax shall be at the rate of
£80 and under £110	One Penny for every Pound sterling of such taxable amount.
£110 and under £125	Twopence for every Pound sterling of such taxable amount.
£125 and under £150	Threepence for every Pound sterling of such taxable amount.
£150 and under £250	Fourpence for every Pound sterling of such taxable amount.
£250 and under £400	Fivepence for every Pound sterling of such taxable amount.
£400 and under £700	Sixpence for every Pound sterling of such taxable amount.
£700 and under £1000	Eightpence for every Pound sterling of such taxable amount.

Rate of tax payable by other taxpayers.

Taxation Act Amendment.

A.D. 1909.

£1000 and under £1500..	Ninepence for every Pound sterling of such taxable amount.
£1500 and over.....	One Shilling for every Pound sterling of such taxable amount.

(2.) A deduction of the first Thirty Pounds sterling by way of exemption shall be made from the taxable amount, before levying the tax, in every case where the taxable amount is Eighty Pounds or over, and a further reduction of Ten Pounds for each child under the age of Fifteen years residing with and dependent upon the taxpayer when the taxable amount is under One hundred and thirty Pounds: Provided such taxpayer claims such further reduction within Thirty days from the time of tax being demanded, and furnishes particulars in support of such reduction as the Commissioner may require.

Employer may be declared agent for employee.

8—(1.) In any case where any taxpayer employed by any person, local authority, corporation, board, commission, or body has in any year failed to pay the tax payable by such taxpayer within Sixty days after the same has been demanded pursuant to the provisions of "The Taxation Acts, 1904-1909," the Commissioner may declare such person, local authority, corporation, board, commission, or body to be the agent of such taxpayer so far as respects the income by way of salary or wages paid or allowed by him or it to such taxpayer, and may give notice to such agent setting forth the fact that such taxpayer has failed to pay the tax payable by him, and requiring such agent to pay the same on behalf of such taxpayer.

(2.) Thereupon every such agent shall deduct and retain from time to time out of such salary or wages respectively, so much as is sufficient to pay such tax, and shall pay the same in pursuance of the last-mentioned Acts; and for any default in so doing such agent shall be liable, in addition to the tax, to a penalty not exceeding One Pound.

No action to lie against officers where error in collection, &c., of tax not wilful.

9 No action shall lie against the Commissioner of Taxes or any other officer for any error, not wilfully made, in demanding, collecting, or enforcing payment of a tax.