

38. How tax may be paid

A taxpayer may pay income tax —

- (a) by delivery of cash, bank notes, cheques, or tax stamps, at the office of the Commissioner or at the office of any other Commissioner or Deputy Commissioner of Taxation in Australia;
- (b) by remitting the tax to the Commissioner by bank draft, or cheque, or postal money order or postal note payable in Perth or by tax stamps.
- (c) Where the taxpayer is an employee from whose salary or wages deductions have been made under Division 2 of Part VI of the *Income Tax Assessment Act 1937-1939*, by the production to the Commissioner of the book containing tax stamps which he is required to keep pursuant to section 195 of the said Act.

Provided that the Commissioner shall not be obliged to accept tax stamps from any taxpayer at intervals of less than three months.

[Regulation 38 amended by Gazette 23 August 1940 p.1541.]