



Supplement to
Government Gazette
 OF
WESTERN AUSTRALIA.

[REGISTERED AT THE GENERAL POST OFFICE, PERTH, FOR TRANSMISSION BY POST AS A NEWSPAPER.]

PERTH: FRIDAY, DECEMBER 24.

[1909.]

REGULATIONS UNDER THE LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Taxation Department,
 Perth, 23rd December, 1909.

HIS Excellency the Governor in Council has been pleased to make the following Regulations under "The Land and Income Tax Assessment Act, 1907," and to repeal all previous Regulations under the said Act.

EDGAR T. OWEN,
 Commissioner of Taxation.

Commencement.

1. These Regulations shall come into force on publication thereof in the *Government Gazette*.

Interpretation.

Sec. 2.

2. These Regulations shall be construed and read according to the interpretations provided in the Act.

Form of Oath.

Sec. 7.

3. The oath of fidelity and secrecy to be taken by every person appointed or employed under the Act shall be in the Form A in the Schedule.

Permit to Absentee.

Sec. 9 (3).

4. An application for a permit under Section 9 (3) of the Act shall be in the Form B in the Schedule, and the permit shall be in the Form BA in the Schedule.

Notice to make Returns.

Sec 32 (1).

5. (1.) Public notice of the time and place at which all persons liable to taxation, personally or in any representative capacity, shall furnish returns for the purpose of assessment shall be in the Form F in the Schedule.

(2.) Such notice shall be published in the *Government Gazette* not less than thirty clear days before the day on which such returns are required to be sent to the Commissioner, and may, in the discretion of the Commissioner, be published in such other manner as he may think fit.

Land Tax Return.

Sec. 32 (4).

6. A return of land shall be in the Form G in the Schedule.

Income Tax Return.

Sec. 32 (4), and 65 (3).

7. (1.) A return of income by any person or by any firm, society, union, association, club, or other body, shall, except where other forms are provided as in clauses 3 and 4 of this Regulation and Regulations 15 and 24, be in the Form H in the Schedule.

(2.) A return of income by a Life Assurance Company shall be in the Form I in the Schedule.

(3.) Where the income of a taxpayer is derived from salary, wages, rents, or interest, he may use Form HA in the Schedule in place of Form H.

(4.) Where the income of a taxpayer is derived from mining the return may be in the Form HG in the Schedule.

(5.) Every return under this Regulation shall, where the taxpayer is an employer, be accompanied by a return in the Form K in the Schedule as described in Regulation 30 of all persons employed by him during any portion of the year to which the income tax return relates.

Provided that if such return in Form K has been previously furnished to the Commissioner, the provisions of this Clause (5) shall not apply.

(6.) Such returns shall be furnished at the time and place prescribed in a notice given in accordance with Regulation 5.

Returns by Companies.

Sec. 65 (3) and (6).

8. Every company carrying on business in Western Australia shall furnish returns in the Forms K, L, M, N, and O in the Schedule, and at the time and place prescribed in a notice given in accordance with Regulation 5.

Date or period to which Returns relate.

Sees. 32 and 65 (3).

9. (1.) Returns of land for the purpose of assessment of Land Tax are required to be made so as to disclose the owners within the meaning of the Act at 12 o'clock noon on the 31st day of December of the year next preceding the year of assessment, as defined in Section 2 of the Act.

(2.) Returns of income for the purpose of assessment of Income Tax shall be made so as to disclose the income for the twelve months ended the 31st day of December of the year next preceding the year of assessment, as defined in Section 2 of the Act.

(3.) Where, as in the case of trading firms, merchants, and manufacturers, a taxpayer closes his books annually at some date other than the 31st December, the Commissioner may accept an income return for a period of twelve months ending on the said date in lieu of a return for the twelve months ending on the 31st December.

(4.) Nothing in this Regulation shall be deemed to limit or affect the right of the Commissioner to require or accept returns of land or income for any periods or times other than those hereinbefore specified.

Non-resident Agents and Traders.

Sec. 26.

10. The warrant to be issued by the Commissioner on an application by a non-resident agent or a non-resident trader shall be in the Form C in the Schedule.

Returns by non-resident Agents and Traders.

Sec. 26.

11. (1.) The return to be made by a non-resident agent or a non-resident trader under the provisions of Section 26 of the Act shall be in the Form P in the Schedule.

Provided that the return to be made by bookmakers may be in the Form Q in the Schedule.

(2.) Returns shall be made under this Regulation from time to time, on demand, as required by the Commissioner.

(3.) Where a non-resident agent is unable to make a full or a complete return of all the business done in the State in respect of any transaction or transactions, the Commissioner may accept in lieu thereof a return covering the period, from the principal of such agent, relating to the said business.

Taxpayer temporarily in Western Australia.

Sees. 27 and 65 (5).

12. (1.) Whenever any person shall be in Western Australia temporarily in pursuit or exercise of any business or calling, whether as principal or agent, in the ordinary course of which, in the opinion of the Commissioner, he will leave Western Australia before income tax will be recoverable from him in the ordinary course, income tax shall be calculated and payable by him daily while he is in Western Australia, and the Commissioner may, from time to time, assess the same for each day, or include the tax for any number of days in one assessment.

(2.) For the purposes of this Regulation the Commissioner may notify any temporary taxpayer in the Form R in the Schedule of his liability to immediate assessment.

Temporary Business—Security for Payment of Tax.

Sec. 27.

13. (1.) The bond to be required under the provisions of Section 27 of the Act shall be in the Form D in the Schedule.

(2.) To enable the Commissioner to determine the amount to be secured by the bond, or to be deposited in lieu thereof, the taxpayer shall from time to time furnish to the Commissioner, on demand, a return in the Form E in the Schedule.

(3.) If any taxpayer refuses or fails to enter into such bond or to pay a deposit to the satisfaction of the Commissioner when required to do so, he shall be liable to a penalty not exceeding twenty pounds in addition to any fine and penalty imposed by the Act upon defaulting taxpayers.

Returns under Regulation 12.

14. Every return under Regulation 12 shall be made on demand as required by the Commissioner, and shall be in the Form E in the Schedule.

Goods received on Consignment from outside the State.

Sec. 25.

15. (1.) The return which every agent within the meaning of Section 25 of the Act shall furnish shall be in the Form HF in the Schedule.

(2.) The agent by means of whom a principal outside the State sells or disposes of goods in this State shall furnish a return in the said Form HF of all such business. Provided that if income tax has been assessed and paid under Section 26 of the Act on any such business the agent shall not be assessed in addition under Section 25 of the Act.

(3.) The taxable income derived from all business assessed under Section 25 of the Act shall be an amount equal to five per centum upon the gross sales.

Provided that when the principal is a resident of the Commonwealth of Australia the taxable income derived from the said business shall be a sum equal to the actual profit made on the business done, whether such profit is greater or less than five per centum on the gross sales.

Return of person exempt.

16. Every person and every corporate or other body who or which is the owner of land or in receipt of income declared to be exempt from taxation by the Act, may at any time be required by the Commissioner to furnish returns of income, in which he shall include and specify the proportion of the partnership of joint income to which he is entitled

Returns by Agents of Absentees, etc.

17. When a return is made by an agent for any person absent from or not residing in the State, or by a trustee or attorney, such return shall be made for each person, firm, or company represented by such agent, trustee, or attorney, and each such return shall be distinct the one from the other and from the return of any such agent, trustee, or attorney in his individual capacity; but trustees in respect of the same interest, joint tenants, and tenants in common, shall be severally and jointly responsible for the due furnishing of returns.

Person declared by the Commissioner to be Agent.

18. (1.) The Commissioner may declare any person, company, or the public officer of a company to be the agent of any taxpayer, by serving upon the said person, company, or public officer a notice in Form S in the Schedule. This form may be used in cases where it is necessary to declare a person, company, or public officer to be the agent of a taxpayer who is permanently or temporarily absent from the State, and in other cases where the taxpayer is not an employee of such person, company, or public officer.

(2.) Where a taxpayer who is an employee has failed to pay any income tax for which he is liable before the expiration of 30 days after the same has become due, the Commissioner may declare the employer of any such taxpayer to be the agent of such taxpayer, whether such employer is a person, a company, or a public officer of a company, by serving upon the said employer a notice in Form T in the Schedule.

Partners' Returns.

19. Partnership returns shall be made by one of the partners. Where no partner is resident in Western Australia, then the return shall be prepared and delivered by the agent, manager, or chief representative resident in Western Australia on behalf of such partners jointly.

Return of Joint Income.

20. Every person entitled to any income jointly with any other person shall furnish a separate return of his income, in which he shall include and specify the proportion of the partnership of joint income to which he is entitled.

Addresses of Taxpayers.

Sec. 59.

21. (1.) Every person shall give his address upon every return, and shall, after having furnished a return, give notice to the Commissioner of any change in his address within one calendar month after such change, and in default shall not be permitted to avail himself of the fact of such change of address in defence in any proceedings which may be instituted against him for any breach of the Act or Regulations.

(2.) For the purpose of any notice under the Act or these Regulations, where not otherwise provided the address given by any person in accordance with this Regulation shall be deemed to be his last known place of business or abode, as the case may be.

Returns to be signed by Taxpayer.

22. Every return shall be signed by the taxpayer, or by some person authorised by the taxpayer in that behalf, or in the case of a company by the public officer nominated under Section 48 of the Act.

If the taxpayer is unable to write his name, his signature shall be made by a mark attested by a witness.

Instructions may be endorsed.

23. Such instructions and observations as the Commissioner may think fit may be endorsed or noted on any form of return, and reference to such instructions or observations may be inserted in the form or appended thereto.

Special Returns.

24. The Commissioner may require or accept a special form of return whenever, in his opinion, the circumstances render it desirable.

Power of Commissioner to inspect Books.

25. If the Commissioner shall not be satisfied with any return of land or income furnished by any person, and if the Commissioner shall at any time desire further information in respect thereof, he may require such person to amend such return or furnish further particulars, or if the Commissioner thinks fit he may require such person to produce, for examination by the Commissioner or any officer appointed by him for that purpose, at such place and time as may be appointed by the Commissioner or by such officer in that behalf, any books, accounts, papers, documents, writings, or instruments which the Commissioner or such officer may consider desirable or necessary to enable the true value of the land or the true amount of the income to be ascertained for the purpose of the Act. Any person committing a breach of this Regulation shall be liable to a penalty not exceeding Twenty pounds, in addition to any other penalty to which such person may be liable under the provisions of the Act.

Refusal to produce Books, etc.

26. If any taxpayer, whether agent, importer, consignee, non-resident agent, non-resident trader, or other person shall refuse to produce any book, paper, or correspondence, or to answer any questions on oath, or to make any statutory declaration pursuant to these Regulations, or to supply any information required and demanded or asked for by the Commissioner, or to make any return required under the Act, he shall in each instance be liable to a penalty of not exceeding Twenty pounds.

Returns to Commissioner, where delivered.

27. All returns required under the Act shall be furnished to the Commissioner either by posting them to the Commissioner or by delivering them at the Taxation Department, Perth, on or before such day as may be duly notified. When the Commissioner, in the exercise of any power vested in him by the Act or these Regulations, gives any special notice, such notice may prescribe the time within which the act therein mentioned may be done.

Public Officer of Incorporated Company.

Sec. 48.

28. The notice which every incorporated company liable to land or income tax is required to send to the Commissioner of the nomination of the public officer

within the meaning of Section 48 of the Act, and of the appointment of the place within the State at which any notices or other instruments under the Act affecting the company may be served or delivered, shall be in Form U in the Schedule.

Tax on Stakes won in Horse Race.

Sec. 20 (4).

29. The income tax in respect of the stakes won in any horse race described or included in subsection (4) of Section 20 of the Act shall be due and payable without assessment on the day or days appointed by the Commissioner from time to time by notice under Section 53 of the Act.

Return of Persons employed.

Sec. 52 (1).

30. (1.) The return which every person, company, local authority, and public or private body or society whatsoever, whether a taxpayer or not, and every department of the Public Service shall, from time to time, furnish to the Commissioner of all persons employed by him or it, and the salary, wages, stipend, or other allowances or emoluments paid or allowed to each person so employed shall be in Form K in the Schedule.

(2.) Provided that the names of employees who receive less than £150 during the year to which the return relates need not be included.

Land Tax Assessment Book.

Sec. 33.

31. The Land Tax Assessment shall be written in a book wherein shall be specified the following particulars:—

- (a.) The name and occupation of each taxpayer in respect of the lands assessed or liable to land tax.
- (b.) A short description of or reference to the land assessed.
- (c.) Whether improved or unimproved within the meaning of the Act.
- (d.) The unimproved value of the land assessed.
- (e.) Exemptions and deductions allowed.
- (f.) Taxable balance.
- (g.) The amount of the Land Tax.

And such other particulars as the Commissioner may think fit.

Income Tax Assessment Book.

Sec. 33.

32. The Income Tax Assessment shall be written in a book wherein shall be specified the following particulars:—

- (a.) The name and occupation of each taxpayer in respect of the income assessed or liable to income tax.
- (b.) Amount of income.
- (c.) Deductions and exemptions allowed.
- (d.) The income chargeable.
- (e.) The amount of income tax.
- (f.) Abatement allowed under Section 17.

And such other particulars as the Commissioner may think fit.

Notice of Assessment.

Sec. 47.

33. The notice of assessment of land and income tax shall be in the Forms V and W respectively in the Schedule, or in such other form as the Commissioner may from time to time prescribe.

Notice of Assessment under Section 26.

34. (1.) The notice of assessment of income tax payable by non-resident agents and traders shall be in Form X in the Schedule.

(2.) The service of the said notice upon any person shall be deemed to indicate that the Commissioner has determined the said person to be a non-resident agent or a non-resident trader, as the case may be, and that the Commissioner has duly assessed the said person for income tax in the amount stated in such notice, and that the Commissioner has duly demanded payment of the income tax stated in such notice.

Notices of Assessment.

Sec. 27.

35. (1.) The notice of assessment of income tax under Regulation 12 shall be in the Form Y in the Schedule.

(2.) The service of the said notice upon any person shall be deemed to indicate that the Commissioner has determined that such person is liable to tax under the said Regulations, and that the Commissioner has duly assessed such person for income tax in the amount stated in such notice, and that the Commissioner has duly demanded payment of the income tax stated in such notice.

36. Notice of Assessment under Regulations 33, 34, or 35 shall be deemed to be given to a taxpayer:—

(1.) When it is handed to him personally or delivered or posted to him at his last known address as furnished in accordance with Regulation 21.

(2.) When such taxpayer is absent from Western Australia by handing it to, or delivering it to the agent or representative of such taxpayer in Western Australia, or by posting it to him in accordance with Clause 1 of this Regulation, or to the said agent or representative.

Amendment of Assessment Book.

Sec. 34.

37. The notice to be given to any person affected by any addition to or amendment of the Assessment Book may be in the Form Z in the Schedule, or in the Forms V or W in the Schedule, as the case may be, suitably modified.

Inspection of Land Tax Assessment Book.

Sec. 45.

38. (1.) Any person shall, between the hours of 10 a.m. and 3 p.m. on every week-day, except Saturday, and between the hours of 10 a.m. and 12 noon on Saturdays, public holidays always excepted, be entitled, upon application and upon payment of the fee prescribed in Regulation 52 for each inspection, to inspect the entries in the Land Tax Assessment Book, or an extract therefrom, but the said Assessment Book shall not otherwise be open to inspection.

Provided that where it shall be inconvenient or impossible for the Commissioner to produce the said Assessment Book, or an extract therefrom, for inspection, he shall produce for inspection by the applicant the land tax return relating to the entries which he desires to inspect, and no charge shall be made for production of such return beyond the fee prescribed as aforesaid.

(2.) When any person desires to inspect the entries relating to more than one taxpayer, the inspection of the entries relating to each separate taxpayer shall be deemed to be a distinct inspection, and be chargeable with a separate fee.

Income Tax Assessment Book not open for Inspection.

Sec. 46.

39. (1.) The Assessment Book in respect of income tax shall not be open to public inspection, but every taxpayer shall be entitled, upon payment of the fee prescribed in Regulation 52, to a copy of the entries therein relating to the assessment of his income certified by or on behalf of the Commissioner.

(2.) Any taxpayer applying under the provisions of Section 46 of the Act for information or copies of entries in the Assessment Book in respect of income tax shall pay the prescribed fee and produce his notice of assessment in respect of which information is desired, and shall not be entitled to any information or a copy of any such entries without production of such notice, unless the Commissioner shall dispense with such production.

(3.) No person shall impersonate any taxpayer for the purpose of obtaining information under Section 46 of the Act; and any person so doing shall be liable to a penalty not exceeding Twenty pounds.

Copies of Returns.

40. (1.) A copy of or extract from a land return may, subject to the approval of the Commissioner, and on payment of the fee prescribed in Regulation 52, be supplied to any person applying therefor.

(2.) A copy of or extract from an income return of any taxpayer may, subject to the approval of the Commissioner, and upon payment of the fee prescribed in Regulation 52, be supplied only to the taxpayer himself or to some person authorised by the taxpayer in writing in that behalf.

Appeals.

Sec. 49.

41. (1.) Notice of appeal to the Court of Review against an assessment of land or income tax, or against any altered, corrected, or additional assessment shall be in the Form AA in the Schedule, and must be lodged in duplicate with the Commissioner of Taxation at the Taxation Department, Perth.

(2.) The appellant shall when lodging his notice of appeal forward to the Commissioner the amount of the tax as shown in the notice of assessment.

(3.) The Commissioner shall consider the objections raised in the notice of appeal, and make such inquiries thereon or relating thereto as he thinks fit, and if the Commissioner is of opinion that any objection should be allowed, he may alter or amend the assessment accordingly.

(4.) Unless an agreement between the appellant and the Commissioner is arrived at, and the appellant accepts the assessment of the Commissioner, the Commissioner shall transmit to the Clerk of the Court of Review the notice of appeal with a præcipe in the Form AB in the Schedule.

(5.) The Clerk of the Court of Review shall give notice to the appellant and to the Commissioner of the date appointed for the hearing of the appeal, in the Form AC in the Schedule.

Appeal to Supreme Court.

Sec. 50.

42. (1.) Within seven days or such further time as may be allowed by the Court of Review from the making of any order, or the hearing of any matter by the said Court, either party may lodge with the Clerk of the said Court a notice in writing requiring the said Court to state and submit a case for the decision of the Supreme Court on any question of law.

(2.) Every such notice shall, except when given by the Commissioner of Taxation, be accompanied by a deposit of £20 as security for any costs that the person giving notice may be ordered to pay.

(3.) Within fourteen days thereafter such person shall serve the Clerk of the Court of Review with a draft of the case to be stated by the said Court, and shall also serve the other party with a copy of such draft.

(4.) If a person requiring the Court of Review to state a case fails to serve the draft as aforesaid without unnecessary delay, or to perform any condition or matter prescribed by these Regulations, the Court of Review may refuse to state such case, and may order the deposit or any part thereof to be forfeited.

(5.) As soon as the case has been stated and signed by the Court of Review, the Clerk of the said Court shall transmit the same to the Master of the Supreme Court.

(6.) When the Court of Review desires of its own motion to state and submit a case for the decision of the Supreme Court a copy of the case proposed to be stated shall, on application, be furnished by the Clerk of the Court of Review to each of the parties concerned, and the said Clerk shall give not less than seven days notice to the parties of the day appointed by the Court of Review for the settling thereof, and the Court of Review shall thereafter proceed to hear the parties, and to settle the terms of such case.

The Commissioner may retain Goods.

43. (1.) Where any agent or principal fails to pay the income tax for which the agent is assessed in his representative capacity, pursuant to Sections 21 and 25 of the Act, or pursuant to these Regulations, the amount due in respect of income tax and of any other charges under the Act shall, to the extent of the principal's interest in any goods at any time arriving in the State, consequent on any sale or disposal made or in the proceeds of such sale, or in any order procured by any agent on account of the principal, be a charge on such goods, and the Commissioner shall have power to detain such goods until the amount has been paid.

(2.) For the purpose of this Regulation the Commissioner shall have power to require the importer of any goods to produce to him all books, papers, or correspondence, and to answer any questions, and on oath, if the Commissioner thinks fit, relating to any such goods.

The Commissioner may estimate Value.

Sections 21, 25, and 44.

44. (1.) Where any agent fails to make returns, or where the principal sells or disposes of any goods in the State, and the whereabouts of the agent is not known, the Commissioner may cause the value of any goods to be estimated, and shall assess the profit thereon to the principal at such sums, being not more than twenty-five pounds in every one hundred pounds of such value, as the Commissioner may think just.

(2.) Income tax shall thereupon be payable on the amount of such assessed profit, and the Commissioner may require payment thereof, and shall have power to detain such goods until payment is made.

(3.) It shall be lawful for the Commissioner, on entry being passed for such goods, to require the importer or the consignee to produce a copy of the order for such goods, and to make a statutory declaration as to whether or not any such goods were ordered through an agent in the State, and as to such other particulars as may be required.

Importer may pay Tax.

45. (1.) It shall be lawful for any importer or consignee to pay to the Commissioner the amount owing by any principal in respect of income tax; and every such importer or consignee shall be entitled to a certificate from the Commissioner as to the amount so paid.

(2.) Every such certificate shall be in satisfaction, *pro tanto*, of any claim on the part of the principal against the importer or consignee.

Service of Notices.

46. Any notice or other document, the service of which is not elsewhere provided for, shall be deemed to be served on a person by or on behalf of the Commissioner when service is effected:—

- (a.) By delivering it to him personally; or
- (b.) By leaving it at his address in accordance with Regulation 21; or
- (c.) By posting it in a letter addressed to him in accordance with the said Regulation 21.

Signatures of Authorised Officers.

47. A notice to be given by the Commissioner may be signed by him, or his name or signature may be printed or impressed thereon, or any such notice may be signed by any officer of the Taxation Department duly authorised by the Commissioner in that behalf, and any notice so given shall be as valid and effectual for all purposes as if signed by the Commissioner himself.

Formal defects not to vitiate.

48. No assessment, warrant, notice, authority, or proceeding which shall be made, given, or effected, or which shall purport to be made, given, or effected by virtue, or in pursuance or in execution of the Act or of any Regulation thereunder, shall be void or voidable for want of form, or be impeached or affected by reason of any mistake, defect, or omission therein, so long as the person or the property assessed or affected, or intended to be assessed or affected, be indicated therein to common intent and understanding, or so long as such assessment, warrant, notice, authority, or proceeding be in substance and effect in conformity with or according to the intent and meaning of the Act or Regulations.

Penalty for obliterating, etc., Documents and Books.

49. No person shall wilfully obliterate, tear, damage, or destroy any form of return, or any assessment book, public book, notice, or document belonging to, or issued by, or under the custody of the Commissioner, or apply for or use any such form or document except for the purposes of the Act; and any person committing a breach of this Regulation shall forfeit and pay a sum not exceeding Twenty pounds for every such offence.

Gratuities to Officers prohibited.

50. No clerk, assessor, or other officer or person employed under the provisions of the Act shall demand, take, or receive any gratuity, perquisite, or consideration for anything to be done by him by virtue of his office or under authority of the Act, other than the salary, fee, or allowance which such clerk, assessor, or other officer or person may be entitled to. Any person committing a breach of this Regulation shall forfeit and pay a penalty not exceeding Twenty pounds, and shall in addition be liable to instant dismissal and to forfeiture of any salary, fee, or allowance which may be due or owing, subject to the provisions of the Public Service Act.

Actions against Commissioner.

Sections 65 and 73.

51. No action or other legal proceeding shall lie or be maintainable against the Commissioner or any other person for anything done or omitted to be done under or in pursuance of the provisions of the Act or Regulations, nor for any alleged wrong or breach of duty in connection with the carrying out of any of the powers, authorities, and directions therein referred to or contained, unless such action or proceeding shall be commenced within six months, and notice thereof, in writing, given to the person whom it is intended to make defendant within one month after the accruing of the alleged cause of action or other matter of complaint.

Fees.

Sections 45, 65 (7).

52. The following fees shall be payable under the Regulations:—

	£	s.	d.
(a.) For every search or inspection by any person in or in respect of the Land Tax Returns for any one year of any one taxpayer	0	1	0
(b.) For every search or inspection by a taxpayer or person duly authorised by him in that behalf in or in respect of the Income Tax Returns for any one year of the said taxpayer	0	1	0
(c.) For any search or inspection of the Land Tax Assessment Book or of any copy or extract therefrom or of any document containing entries relating to any taxpayer in respect of Land Tax	0	1	0
(d.) For any inspection by a taxpayer or person duly authorised by him in that behalf of any copy of or extract from the Income Tax Assessment Book relating to the said taxpayer or of any document containing entries relating to the said taxpayer in respect of Income Tax	0	1	0
(e.) For every copy or extract from any Return relating to any taxpayer or of or from the entries relating to any taxpayer in any Assessment Book or in any document containing a copy of such entries:—			
For the first 216 words or under	0	2	0
For every additional folio of 72 words or part thereof .. .	0	0	8
(f.) For every copy or extract from any document in the custody of the Commissioner certified by him or by any officer of the Taxation Department, in addition to the fee prescribed for such copy	0	1	0

53. All fees, fines, and penalties which may be received by the Commissioner under or by virtue of the Act and these Regulations shall be paid to the credit of the general revenue.

Penalty for breach of Regulations.

Sec. 71.

54. Any person guilty of a breach of any of these Regulations shall, except where otherwise expressly provided, be liable to a penalty of not exceeding Twenty pounds.

Modification of Forms.
Sections 2 and 65 (7).

55. When anything is required to be in any of the forms in the Schedule, it shall be sufficient if it be substantially in the form or to the like effect, and any such forms may be modified to suit particular cases, and further information may be required by statutory declaration, in addition to that prescribed by these Regulations, in any case in which it may seem expedient.

56. All regulations and forms heretofore made and prescribed under the Act are hereby repealed.

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form A (Reg. 3.)

Oath of Fidelity and Secrecy.

I,, of....., hereby swear that I will truly and faithfully, according to the best of my skill and knowledge, perform the duties imposed upon me by or under "The Land and Income Tax Assessment Act, 1907," and that I will not divulge or communicate any matter or thing in relation to the assessments made thereunder or any other matter coming to my knowledge in the performance of my said duties to any person whomsoever, except as may be authorised by law for the purpose of carrying into effect the provisions of the said Act.

Sworn before me at....., Western Australia, thisday of....., 19 ..

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form B (Reg. 4.)

Application for Permit under Section 9 (3).

To the Commissioner of Taxation, Perth.

I,, a resident of the Commonwealth of Australia hereby apply for a permit under subsection three of section nine of "The Land and Income Tax Assessment Act, 1907," to be absent from the Commonwealth for a period ofmonths, dating from the..... 19 ..

I hereby declare that:—

(a.) My present residence is.....

(b.) My address while absent will be.....

and I have appointed as my representative within the State in respect of any taxes or any moneys for which I may be liable under the above-named Act Mr....., of

Date....., 19 ..

Signature.....

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form BA (Reg. 4.)

Permit under Section 9 (3).

Permit granted this day under subsection three of section nine of the above-named Act to..... to be absent from the Commonwealth of Australia for..... months from the....., 19 ..

Date....., 19 ..

Commissioner of Taxation.

Taxation Department,
Perth, Western Australia.

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form C (Reg. 10).

Warrant to non-resident Agent or Trader.

To....., carrying on the business of.....
I,, Commissioner of Taxation, by virtue of Section 26 of the above-named Act, hereby grant you a warrant to act as a non-resident trader (or non-resident agent) within the State of Western Australia (for or on behalf of the following principal or principals:—

This warrant shall continue in force only during the continuance of your present business in the said State. Prior to or upon leaving the said State you are required to post or deliver this warrant to me.

Dated this.....day of....., 19 ..

Commissioner of Taxation.

Taxation Department, Perth.

NOTE.—Any non-resident agent or non-resident trader who carries on business in this State without first having obtained a warrant under Section 62 of the Act is liable to a penalty of not exceeding £20.

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form D (Reg. 13).

Bond under Section 27.

KNOW all men by these presents that we *....., of (hereinafter referred to as the taxpayer), trading under the style and title of..... and of residing in the State of Western Australia (surety for the taxpayer), are jointly and severally held and firmly bound to His Majesty King Edward the Seventh by the Grace of God of the United Kingdom of Great Britain, Ireland, and the British Dominions beyond the Seas, King, Defender of the Faith, Emperor of India, in the sum of..... of lawful British money to be paid to His Majesty, His Heirs and Successors for which payment to be well and truly made we jointly and severally bind ourselves and each of us by himself, our and each of our executors and administrators firmly by these presents.

Sealed with our seals.

Dated the.....day of....., one thousand nine hundred and.....

The condition of the above bond or obligation is that if the said taxpayer shall duly make all returns and statements returnable or demanded from time to time under "The Land and Income Tax Assessment Act, 1907," for the purpose of assessment of the Income Tax payable thereunder in respect of the profits derived from the business of the said taxpayer (a taxpayer establishing or carrying on business in Western Australia for a short time only), and shall duly pay the amount of tax assessed or demanded thereon, then the above written bond or obligation shall be void, but otherwise the same shall remain in full force and virtue.

Signed, sealed and delivered by the said }(L.S.)
and }(L.S.)
in the presence of..... }
..... }

[Affix Duty Stamp.]

* Name in full, occupation, and address of taxpayer. † Name in full, occupation, and address of surety.

Letters, Packets, etc., must be addressed to "The Commissioner of Taxation, Perth."

WESTERN AUSTRALIA.

File No.....
Income Tax Assessment.
No.....

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form E (Regs. 13 and 14.)

Return by person carrying on business in the State for a short time.

Return of the Income of.....of..... carrying on the business of....., made in pursuance of the above-named Act, and the Regulations thereunder, for the (insert number of weeks or months)..... ending the.....day of....., 19 .

Declaration.

I, the person making this Return do solemnly and sincerely declare that this Return and all the statements on this and the following page are true, accurate and complete in every particular.

Dated this.....day of....., 19 .
(Usual signature.)

Statement No. 1.

(To be furnished in case of a Partnership.)

Name, Address, and Share of each Partner.

Name in full of each Partner.	Address.	Share of each Partner.

Statement No. 2.

With this Return I forward a Return in Form K of all persons employed in the said business during any portion of the period for which this Return is made.

Statement No. 3.

Statement of Income for the period for which this Return is made.

Gross Income :	£
Gross Personal Income (give particulars).....	
Gross Income from business (give particulars)	
Profit for the period from pastoral or agricultural undertakings (give particulars)	
Total Income	...£

Deductions Claimed.

From Personal Income :	
Proportion for period, of—	
(a.) Life Assurance Premiums	
(b.) £10 for each child under 16 residing with and dependent on me... ..	
From Business Income :	
Salaries and Wages paid by me in production of above Income	
Proportion for the period of other Expenses incurred in the production of above income (give particulars)	
Total Deductions£
Net Taxable Income for the Period£

Knowingly and wilfully making any false statement in any return is punishable with a penalty not exceeding £100. (Sec. 68 of Act.)

WESTERN AUSTRALIA.

Land and Income Tax Assessment Act, 1907.

Form F. (Reg. 5).

NOTICE TO MAKE RETURNS.

INCOME TAX.

NOTICE is hereby given that every person liable under the above-named Act to make any Return of Income *is hereby required to make and furnish* to me, on or before _____, the _____ day of _____, 19____, a Return in the prescribed Form of the amount and particulars of his or her income for the year ended the 31st December, 19____, together with all prescribed details relating thereto.

LAND TAX.

Notice is further hereby given that every person who was on the 31st December, 19____, the owner, within the meaning of the said Act, of land in Western Australia, and who is liable under the said Act to make a Return of such land, *is hereby required to make and furnish* to me, on or before _____, the _____ day of _____, 19____, a Return in the prescribed Form of the description, situation, and value of such land, together with all prescribed details relating thereto.

Penalty for not furnishing Return, £20.

Penalty for making false Return, £100 and treble tax.

Note.—Taxpayers are required to obtain the Return Forms for themselves, which they may do at the Taxation Department, Perth, at the Principal Land Offices (except Perth), at the principal Treasury Offices (except Perth), and at Police Stations in the Suburbs of Perth and other places throughout the State, *as the case may be.*

All letters, packets, etc., must be addressed to "The Commissioner of Taxation, Perth," and must have full postage affixed. Short postage will be charged to taxpayers.

Forms will not be posted to taxpayers unless a stamped addressed envelope is forwarded to Commissioner of Taxation, Perth.

Dated at Perth this _____ day of _____, 19____.

Commissioner of Taxation.

Letters, Packets, etc., must be addressed to "The Commissioner of Taxation, Perth," and must have full postage affixed. Short postage will be charged to Taxpayers.

A Copy of this Form will be posted to any Taxpayer on receipt of a stamped addressed envelope.

File No.

WESTERN AUSTRALIA.

Land Tax Assessment

Land and Income Tax Assessment Act, 1907.

No.

Form G. (Reg. 6).

LAND TAX RETURN.

This Return must be made by every Person, Firm, Partnership, Agent, Trustee, Attorney, Company, Association, Club, Council, Society, Union, Institution, or other Body who or which on the 31st December described below, owned any Land in Western Australia which is liable to Land Tax, or held any such Land in Western Australia by Lease from the Crown, or on Conditional Purchase from the Crown, or held any such Land in Western Australia, and was on that date the "Owner" thereof within the meaning of the above-named Act.

RETURN of all the Land as at noon on 31st December, 19 , of—

Name in full, Surname first (See a, b, c, d, e, below).	Place of Residence during 19
Occupation.	Address where documents may be sent or served.

- (a.) If the Land is held by a firm or partnership, state here the name and address of each partner, and under "Name in full" above, the name of the Firm or Partnership.....
- (b.) If the Land is held by a Company, state here the name and address of the Public Officer of the Company, and under "Name in full" above, the name of the Company.....
- (c.) If Return is prepared by an Agent, Trustee, or Attorney, state here the name and address of such Agent, etc., and under "Name in full" above, the name of the Principal.....
- (d.) If the land is held by an Association, Club, Council, Society, Union, Institution, or other Body, state here the name and address of Secretary, and under "Name in full" above, the name of the Association, Club, etc.....
- (e.) If a Joint Tenancy or Tenancy in Common, state the names and addresses of all the Joint owners, and the interest which each owner has in the land.....

DECLARATION.

I, the person making this Return, do hereby declare that this Return and all the statements contained therein are, to the best of my knowledge and belief, true, accurate, and complete in every particular.

Dated this.....day of, 19 .

(Usual signature).....

Capacity in which Return is made.....

Knowingly and wilfully making any false statement in any Return is punishable with a penalty not exceeding ONE HUNDRED POUNDS (Sec. 68 of Act).

FORM G—continued.

Particulars of the Land. (Each distinct parcel of Land must be shown on a separate line.)

Number of Parcel.	Name of Municipality or Road District.	If outside a Municipality write "O."	Street or Locality.	Area. (See foot-note.)	Reference to Title, etc. (so far as can be readily stated.)						Purpose for which land is solely or principally used.	VALUE.			Name of Occupier of Land during 19	If leased from Crown, state annual rent paid.	If Conditional Purchase from Crown, state how long held.
					Lot or Location No.	Subdivision No.	Plan or Diagram No.	If under Transfer of Land Act.		If under old Act.		Of land with Improvements added.*	Of Improve-ments alone.	Unimproved Value of Land.			
								Volume.	Folio.									Book and Memorial No.
1				a. r. p.								£	£	£		£	yrs. mhs.
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
18																	
19																	
20																	
21																	
22																	
Total number of parcels												Totals	£	£	£		£

Frontages and Depths, as well as Areas, of all small holdings, whether in towns or otherwise, must be stated.

(a.) State which of the Parcels are improved within the meaning of the Act, and describe the nature of the Improvements in each case

(b.) State which of the Parcels are within 10 miles of each other.....

(c.) State which of the Parcels are enclosed within a common boundary fence.....

Total Improved Value of	Unimproved Land within meaning of Act	£.....
of	Unimproved Land within meaning of Act	£.....
Total		£.....
Deductions (if any) claimed namely:—		
Improved Lands outside Municipality used for purposes described in Clause (g) of Instructions on back (This deduction must not exceed £250.)	£	.....
C.P. Lands held not more than 5 years and under the conditions described in Clause (l) of Instructions on back	£	.....
Total Deductions claimed	£	.....
Taxable Balance	£	.....

See Instructions on back.

This part for office use only.

ANALYSIS OF TAXABLE BALANCE. LAND TAX.

Unimproved value of	Taxable Improved Land	£	@ ½d.	£	s.	d.
	Taxable Unimproved Land	£	@ 1d.			
Total		£		£		

FORM G—continued.

INSTRUCTIONS.

- (a.) WRITE LEGIBLY.
- (b.) This Return must be completed and returned to the Commissioner of Taxation, Perth, on or before _____, the _____ 19____.
- (c.) The taxpayer must himself sign the declaration on the front page of the Return. Should he be unable to sign, through illness or other disability, he must make a mark which must be duly witnessed.
- (d.) This Return must show the owner (within the meaning of the Act) of the land at 12 o'clock noon, on the 31st December, 19____. Any changes of ownership which have taken place since that date must not be mentioned in Return or taken into account.
- The person who is the owner within the meaning of the Act is the person who at noon on the 31st December, 19____, whether jointly or severally, or whether by law or equity was—
- (i.) Entitled to land for any estate of freehold in possession; or
- (ii.) Entitled to land for any leasehold estate or interest granted under "The Land Act, 1898," or any amendment thereof, or under any Land Regulations thereby repealed, with or without the right to acquire the freehold; or
- (iii.) Entitled to land for any such estate or interest as aforesaid as a married woman, to her separate use, otherwise than through trustees; or
- (iv.) Who is a settlor, grantor, assignor, or transferrer of land comprised in any settlement, grant, assignment, transfer, conveyance or other instrument, not made *bona fide*; or
- (v.) Entitled to land partly in one, and partly in another or others of the aforesaid ways; or
- (vi.) Entitled to receive, or in actual receipt, or if the land were let to a tenant, would be entitled to receive the rents and profits thereof, whether as beneficial owner, trustee, mortgagee in possession, or otherwise; or
- (vii.) In the case of land owned by or vested in His Majesty on any express or implied trust, was entitled in equity to the rents or profits of such land, and to the extent to which he was so entitled.
- (e.) A person who has, on or before the 31st December, 19____, entered into a Contract to purchase a parcel of land is the owner of that land for taxation purposes.
- (f.) A parcel of land, the unimproved value of which does not exceed £50 is exempt from Land Tax; But where the same person is owner of several parcels of land, this exemption does not apply if the aggregate value of such several parcels exceeds £50.
- (g.) The deduction of £250 applies only to lands which are improved within the meaning of the Act, and which are used solely or principally for agricultural, horticultural, pastoral, or grazing purposes, and which are situated outside the boundaries of a municipality.
- (h.) Where the taxpayer owns a number of blocks adjoining one another they may be treated as one block.
- (i.) This return must be limited to the land owned by one person (or set of persons, where the land is held jointly). Attention is specially directed to the fact that where land is mortgaged, the mortgagor (the borrower of the money) and not the mortgagee (the lender of the money) is deemed to be the owner under the Act.
- (j.) When filling up page 2 of this Return the particulars relating to each distinct parcel of land must be entered on a separate line, and sufficient lines are allowed on the Form for 22 distinct parcels of land. If there is not sufficient room additional forms may be used.
- (k.) The last column but one on page 2 applies to leases of all descriptions held from the Crown. The person who is the holder of the lease from the Crown is deemed to be the owner of that land for the purpose of taxation. Leases and sub-leases from one person to another are not to be included in the Return.
- (l.) Lands held under Conditional Purchase from the Crown, are exempt from Taxation for the first five years from the date of contract or survey, whichever date is the later of the two. But this exemption does not apply to any taxpayer who holds more than 1,000 acres of cultivable land or more than 2,500 acres of grazing land, or of cultivable and

grazing land mixed as defined by the Land Act. It is important to enter opposite each parcel of land the number of years and months during which it has been held. The date of contract will mean, in that connection, the date on which the application for the land was approved by the Lands Department, and not the date on which the lease was signed. As "Free Homestead Farms" are not "Conditional Purchase" land the exemption does not apply to them.

(m.) At the foot of preceding page the taxpayer is required to state the total unimproved value of all the lands which he holds, both of that which is improved within the meaning of the Act, and also of that which is not improved within the meaning of the Act.

(n.) The following extracts from the Act relate to improvements and improved land:—

Section 2: "Improvements includes houses and buildings, fencing, planting, roads made or macadamised by the owner, excavations for holding water, wells, pumps, wind-mills, and other apparatus for raising water, drains, ring-barking, clearing from timber, or scrub, or poison plants, or noxious weeds, or laying down in grass or pasture, and any other improvements whatsoever, the benefit of which is unexhausted at the time of valuation, but does not include any railways or tramways constructed under any Act or any provisions thereof."

Section 10: "(1.) Every owner of improved land shall, in respect of such land, be entitled to a rebate of one-half of the tax levied on the unimproved value thereof as assessed under the provisions of this Act.

(2.) Land outside the boundaries of any municipality used solely or principally for agricultural, horticultural, pastoral, or grazing purposes, or for two or more of such purposes, shall not be deemed improved within the meaning of this section unless—

(a.) Improvements have been effected to an amount equal to one pound per acre, or one-third of the unimproved value of the land, whichever amount shall be lesser; or

(b.) The Under Secretary for Lands certifies in writing that improvements to an amount prescribed or to be prescribed by "The Land Act, 1898," or any amendment thereof, or the regulations thereunder, have been effected,

and the benefit of such improvements is unexhausted:

Provided that any improvements made on any one parcel of such land shall extend to any one other parcel belonging to the same owner if such parcels of land are not a greater distance apart than ten miles, measured from the nearest boundaries.

(3.) No other land shall be deemed improved within the meaning of this section unless improvements have been effected and continue thereon to an amount not less than one-third of the unimproved value of the land, but it shall not be necessary in any case to effect improvements exceeding an amount equal to fifty pounds per foot of the main frontage thereof; and when any land is situated at the intersection of two roads or streets, one only of the frontages of such land shall be deemed the main frontage; and if any question shall arise as to which frontage is the main frontage, such question shall be determined by the Court of Review.

(4.) Every parcel of land comprised within a common boundary fence shall be deemed improved within the meaning of this section if the prescribed improvements have been effected and continue on any part thereof."

(o.) The rates of land tax are as follow:— $\frac{1}{4}$ d. in the £ on the unimproved value of land which is improved within the meaning of the Act, and 1d. in the £ on the unimproved value of all other land. If the taxpayer was absent from the Commonwealth during the whole of 19____, the rates are $\frac{1}{4}$ d. and 1 $\frac{1}{4}$ d. in the £ respectively.

Letters, Packets, etc., must be addressed to "The Commissioner of Taxation, Perth," and must have full Postage affixed. Short Postage will be charged to Taxpayers.

A copy of this Form will be posted to any Taxpayer on receipt of a stamped addressed envelope.

File No..... Income Tax Assessment No.....

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT.

Form H - Income Tax Return of Income during Year 19

(To be furnished to Commissioner of Taxation, Perth, on or before , 19 .)

Write legibly.

Name in Full (Surname first)..... Address..... Occupation Place of Residence during 19

Before filling in Return read Instructions below.

INSTRUCTIONS.

- (a.) This Return must be furnished to the Commissioner of Taxation, Perth, on or before , the 19 .
(b.) WRITE LEGIBLY.
(c.) Where Income is derived from Salary, Wages, Rents, or Interest, use the portion of this Return marked Part A, or Form HA, which is specially prepared for taxpayers whose income consists only of Salary, Wages, Rents, or Interest.
(d.) Where income is derived from a trading or manufacturing undertaking or a Profession, use the portion of this Return marked Part C.
(e.) Where income is derived from a Farm, Orchard, or Pastoral undertaking, use the portion of this Return marked Part D.
(f.) Where income is derived from an Hotel, Restaurant, Eating House, or Boarding House, use the portion of this Return marked Part E.
(g.) The exemption of £200 and other general deductions claimed, must be entered by all taxpayers in Part B.
(h.) The taxpayer must himself sign the declaration on this page, and the taxpayer is solely responsible for the correctness of all the entries in the Return. Should he be unable to sign through illness or other disability, he must make a mark which must be duly witnessed.
(i.) Persons who must furnish an Income Tax Return are those whose gross income from all sources, whether received in money or otherwise, exceeded £200 during the 12 months ended 31st December, 19 . If the taxpayer considers his net income does not exceed £200, he must not write the word "Nil," but must state exactly what was his income. If the wife of a taxpayer has a separate income, she must furnish a separate Return.
(j.) Taxpayers must give their full name and address on this page of the Return, and any change in their address, which may take place subsequently, should be immediately notified to the Commissioner of Taxation, Perth.
(k.) Income tax is at the rate of 4d. in the £ on all income exceeding £200.
(l.) If a Firm or Partnership, fill in Statement No. 1, on page 4, and state opposite "Name in full" above, the name of the firm or partnership.
(m.) If a Trust Estate, fill in Statement No. 2, on page 4, and the name of the Estate opposite "Name in full" above. A separate Return is necessary for each beneficiary.

- (n.) If an Association, Club, Society, Union, or other body, state opposite "Name in full" above, the name of the Association, etc., and the name and address of Secretary.
(o.) Deductions are not allowed for:—
(1) Domestic or private expenses; (2) Any loss of capital; (3) Any loss which is recoverable under any insurance or contract of indemnity; (4) The rent which a taxpayer pays for any house which he uses for residence or pleasure, or the cost of any repairs or alterations to such house or houses; (5) Any interest which the taxpayer might have made if he had lent out at interest money which he has employed in his business; (6) Any debts due to the taxpayer, except such as the Commissioner shall allow to be written off as bad debts, therefore no deductions must be made for doubtful debts; (7) Any losses made in the year 19 , or prior to the year 19 ; (8) Any expenditure incurred to protect income or property; (9) Any interest not actually paid in 19 , or any interest where the principle is not used in the business which produces the income; (10) The cost of travelling between the taxpayer's private residence and his place of business; (11) Any loss by fire, accident, robbery, or embezzlement; (12) The cost of insurance or rates on the residence, furniture, or personal effects of taxpayer, or on any property not let to tenants, unless used in taxpayer's business; (13) The purchase of goodwill, or any depreciation of goodwill, or any ingoing or interest thereon; (14) The depreciation of stock-in-trade; (15) Any money paid to the Crown by any selector in respect of conditional purchase land; (16) Any contributions or payments made to Friendly Societies or other benefit societies or unions; (17) The cost of any sewerage connections; (18) The repayment of any moneys borrowed.
(p.) Absentees.—A taxpayer will be deemed an absentee unless he has resided within the Commonwealth on one day at least during the year 19 . The rate of Income Tax payable by absentees is 6d. in the £.

DECLARATION.

I, the person making this Return, do hereby declare that this Return includes the whole of my income for the Year 19 , and that all the statements contained in this Return are to the best of my knowledge and belief true, accurate, and complete in every particular.

Dated this.....day of....., 19.....

(Usual Signature).....

Knowingly and wilfully making any false statement in any Return is punishable with a Penalty not exceeding ONE HUNDRED POUNDS (see Sec. 68 of Act).

FORM H—continued.

[2] PART A.
Income from Salary, Wages, Rents, and Interest for the Year ended 31st December, 19 . . .

Item No.	£
1. Salary, wages, or stipend received from.....	.....
2. Bonuses, allowances, premiums, gratuities, and fees received from.....in.....	.....
3. Commissions or share of profits received from or credited to me by.....	.....
4. Value of gratuities, bonuses, allowances, premiums, or sustenance received otherwise than in money from.....	.....
5. Pension, annuity, superannuation, or retiring allowance received from .....	.....
(See Item 25).	
6. Rents, from houses, land, etc., received from.....	.....
(Give here or on separate sheet of paper list of tenants and amounts received from each)	
7. Interest from money lent whether on mortgage deposited in Savings or other Bank, on Loan or otherwise (as per Statement No. 3 on page 4) .....	.....
8. Income from royalties, tributes, or other such sources not otherwise specified.....	.....
9. Dividends or profits received or credited to me by any Building or other Society.....	.....
10. Dividends from Companies (see Item No. 20).....	.....
11. Income from dealing in shares or speculations of a like nature (as per Statement No. 4 on page 4).....	.....
12. Share of profits in partnership of..... as per firm's return, inclusive of £..... drawn by me .....	.....
13. Income from the Estate of..... Names of Trustees being .....	.....
14. Other income (give particulars) .....	.....
Total of Items 1 to 14.....£	

DEDUCTIONS.
(For General Deductions see Part B.)

15. Rates and Taxes on houses, etc., which are let to tenants (not including Land and Income Taxes) .....	.....
16. Fire insurances on houses, etc., let to tenants... ..	.....
17. Interest on borrowed money invested in house property let to tenants. (Interest paid on borrowed money invested in house property used by taxpayer must not be entered here) .....	.....
18. Repairs to houses, etc., let to tenants.....	.....
19. Commission to Agent (viz., Mr..... of.....)	.....
20. Dividends from Companies (see Item 10).....	.....
21. Other expenses claimed (give particulars).....	.....
Total of Items 15 to 21 £	
Balance transferred to Summary£	

PART B.
GENERAL DEDUCTIONS.

Item No.	£
22. General Deduction of £200.....	200
23. Life Assurance Premiums paid during 19 , to Company .....	.....
24. Fidelity Guarantee Premium paid during 19 , to Company .....	.....
(Total of Items 23 and 24 must not exceed £50)	
25. Pension from Crown (other than from the State of Western Australia) see Item 5.....	.....
26. £10 for each child who was under 16 years of age on 31st December, 19 , and who resides with me, and is dependent on me, namely :— (Give name and age of each such child.) .....	.....
.....	
.....	
.....	
Total of Items 22 to 26 transferred to Summary £	

PART C.
Income from a Trading or Manufacturing Undertaking or from a profession, for the Year ended 31st December, 19 .*

Item No.	£
27. Gross sales, both cash and credit, for the year ended 31st December, 19 ..*	.....
28. Stock, productions, and material on hand 31st December, 19 ..*(not including plant and fixtures) .....	.....
29. Goods, productions, or material taken out of business other than for sale.....	.....
30. Commissions £..... ; Discounts £..... Rebates £..... ; other sundry Credits, £ .....	.....
31. Income not included in above (if any) which has been converted into stock or capitalised .....	.....
32. Income from my profession, consisting of.....	.....
33. Other income (give particulars) .....	.....
Total of Items 27 to 33.....£	

DEDUCTIONS.
(For General Deductions see Part B.)

34. Purchase of stock and material during year 19 , at cost price whether paid for or not... ..	.....
35. Stock, productions, and materials on hand 1st January, 19 ..*(not including plant or fixtures) .....	.....
36. Salaries and wages paid during 19 in production of my income, not including any sums drawn by me or by any partner in the firm .....	.....
37. Rent paid to Mr..... during 19 on premises used in my business (not including rent on residence) .....	.....
38. Rates and taxes paid on business premises during 19 (not including Land and Income Tax or rates on residence).....	.....
39. Gas, electric light and power, telephone, etc. (for business only).....	.....
40. Fire Insurance premiums (on business premises and stock only) .....	.....
41. Interest paid to Mr..... during 19 , on money used in business which produced the Income .....	.....
42. Printing, Stationery, Advertising, Stamps, Telegrams (for my business only).....	.....
43. Travelling Expenses (for my business only).....	.....
44. Exchange and Discounts allowed by me in my business .....	.....
45. Repairs (not alterations or additions) to premises occupied for business purposes (the average of the last two years).....	.....
46. Repairs (not alterations or additions) to machinery and implements used in business (the average of the last two years) .....	.....
47. Sundry petty expenses (incurred in my business only) .....	.....
48. Bad debts written off during 19 , in connection with my business, if allowed by Commissioner (see Section 31 (10) of Act).....	.....
49. Depreciation of plant and machinery (not buildings) amount written off during 19 , namely :—Per cent. on £ .....	.....
50. Four per cent. of my interest in premises used in my business, namely :—Value of land £... ; improvements thereon, £..... ; Total, £..... ; 4 per cent. on such total.....	.....
51. Value of services of my children over 16 years, employed in my business, and who do not receive any wages or salary, namely ;—..... (Give name of each child so employed, also the age and value of services.) .....	.....
.....	
.....	
52. Other business expenses (give particulars) .....	.....
Total of Items Nos. 34 to 52.....£	
Balance transferred to Summary	

* If any other period of 12 months is accepted by Commissioner of Taxation, this date may be altered accordingly.

FORM H—continued.

PART D.

Income of Farmer, Pastoralist, or Horticulturist, for the
Year ended 31st December, 19.*

Item No.	£
53. Sales, both Cash and Credit—	
(a.) Sheep at.....each £.....	
..... Cattle at.....each £.....	
..... Horses at.....each £.....	
other Live Stock £.....	
(b.) Wool, £.....; Skins, Poultry, etc., £.....	
(c.) Grain, Hay, Fodder, Potatoes, etc., £.....	
(d.) Milk, Cream, Butter, Eggs, etc., £.....	
(e.) Timber, Firewood, Bark, etc., £.....	
(f.) Wine, Fruit, Vegetables, etc., £.....	
(g.) Other sales, £.....	
54. Other receipts from Farm, Station, or Orchard, £.....	
55. Value of goods, provisions, etc., taken in exchange for produce.....	
56. Estimated value of live stock killed, and of milk, butter, eggs, potatoes, vegetables, etc., taken off the farm, station, or orchard for use of household and sustenance of employees.....	
57. Stock on hand on 31st December, 19,* namely:	
(a.) Sheep at.....each, £.....;	
..... Cattle at.....each, £.....;	
..... Horses at.....each, £.....;	
other Live Stock, £.....	
(b.) Farm and Dairy produce, £.....;	
Wool, £.....; Other £.....	
Total of Items 53 to 57.....£	

DEDUCTIONS.

(For General Deductions see Part B.)

58. Value of Stock on hand 1st January, 19,* namely:—	
(a.) Sheep at.....each, £.....;	
..... Cattle at.....each, £.....;	
..... Horses at.....each, £.....;	
other Live Stock, £.....	
(b.) Farm and Dairy produce, £.....;	
Wool, £.....; Other, £.....	
59. Purchases during the year, namely:—	
(a.) Sheep at.....each, £.....;	
..... Cattle at.....each, £.....;	
..... Horses at.....each, £.....;	
other Live Stock, £.....	
(b.) Farm and Dairy produce, £.....;	
Seed and Fertilisers, £.....	
(c.) Other purchases, £.....	
60. Wages of employees working on cultivation of farm or orchard, or upkeep of station, repairing fences, etc. (not including Wages paid for any improvements or additions to the farm, orchard, or station).....	
61. Rent of farm or station paid to..... (not including payments to Crown where land is held under Conditional Purchase).....	

PART D.—continued.

Item No.	£
62. Sustenance at.....per week of.....persons, who were paid salary or wages, and were exclusively engaged on the farm, etc., in cultivation or upkeep. (If any aborigines employed, state how many).....	
63. Stores used on farm or station.....	
64. Interest paid to Mr.....of.....during 19.....on money used in business which produced the income.....	
65. Repairs (not alterations or additions) to plant, machinery, implements, tools (wages of employees not to be included).....	
66. Rates, Taxes, Fire Insurances (not including Land and Income Tax).....	
67. Sacks, Twine, and Sundries.....	
68. Children over 16 years, employed on the farm, etc., and not paid wages, whose services are valued at..... (Give names and ages of such children.).....	
69. Other business expenses (give particulars).....	
Total of Items 58 to 69.....£	
Balance transferred to Summary.....£	

*If any other period of 12 months is accepted by Commissioner of Taxation, this date may be altered accordingly.

PART E.

Income from Hotelkeeping, Restaurant, Eating House or Boarding House, for the Year ended 31st December, 19.*

Item No.	£
70. Bar receipts.....	
71. Board and Lodging receipts (including receipts from meals).....	
72. Billiard Room Receipts.....	
73. Sundry receipts (give details).....	
74. Stock on hand at 31st December, 19,* namely:—	
(a.) Beer and Stout.....£.....	
(b.) Wine, Spirits, Cordials, and Cigars £.....	
(c.) Provisions, etc.....£.....	
75. Rents received from.....	
76. Interest received from.....	
77. Discounts allowed to me.....	
78. Goods, productions, or materials taken out of business other than for sale.....	
79. Allowance for sustenance of taxpayer and his family (as fixed by Commissioner), give No. of persons over and under 16.....	
80. Other income (give particulars).....	
Total of Items 70 to 80.....£	

FORM H—continued.

PART E—continued.

DEDUCTIONS.

(For General Deductions see Part B.)

Item No.	£
81. Stock on hand at 1st January, 19 ,* namely :—	
(a.) Beer and Stout	£.....
(b.) Wine, Spirits, Cordials, and Cigars	£.....
(c.) Provisions, etc.....	£.....
82. Purchases of :—	
(a.) Beer and Stout.....	£.....
(b.) Wine, Spirits, Cordials, and Cigars	£.....
(c.) Provisions, etc.....	£.....
83. Salary and Wages paid employees only.....	.....
84. Rent paid to.....	of.....
85. Lighting, £..... ; Rates and Taxes, £..... :	
Insurance, £.....	.....
86. Licenses, £..... ; Advertising, £..... :	
Law Costs, £.....	.....
87. Repairs to business premises owned by me (the average of the last two years).....	.....
88. Interest paid, where the sum borrowed was used in the business.....	.....
89. Postage, Telegrams, etc., £.....	.....
90. Printing and Stationery, £....., Travelling Expenses, £.....	.....
91. Bad debts written off during 19 , in connection with my business.....	.....
92. Depreciation of Plant and Machinery being..... per cent. on £.....	.....
93. Four per cent. of my interest in premises used in my business, viz.—	
Value of Land £....., Improvements, £.....	
Total, £....., 4% on such total.....	.....

PART E—continued.

Item No.	£
94. Value of services of my children over 16 years, employed in my business and who do not receive any wages or salary, viz. :—	
(Give name and age of each child so employed and value of services) :—	.....
95. Other business expenses (give particulars).....	.....
Total of Items 81 to 95.....	£.....
Balance transferred to Summary,	£.....

*If any other period of 12 months is accepted by Commissioner of Taxation, this date may be altered accordingly.

SUMMARY.

Net Income shown in :—	
Part A.....	£.....
Part C.....	£.....
Part D.....	£.....
Part E.....	£.....
Other Returns (if any).....	£.....
Total Net Income	£.....
Less General Deductions shown in Part B... £.....	
Balance being Income chargeable..... £.....	
Income Tax payable on above Income chargeable, at 4d. in the £ amounts to £.....s.....d.	

FORM H.—continued.

Statement No. 4.

PROFITS FROM TRANSACTIONS IN SCRIP, SHARES, ETC.

(This does not include Dividends received.)

	£	s.	d.		£	s.	d.
Cost value of shares, etc., held on 1st January, 19 , with calls actually paid up to that date added (not the then market value)				Cost value of shares, etc., held on 31st December, 19 , with calls actually paid added (not the market value)			
Amount paid for purchase of scrip, shares, etc., during 19				Amount received on sales of scrip, shares, etc., during 19			
Calls actually paid during 19							
Balance—Profit shown in Item No. 11 on first page							
	£				£		

With this Return must be forwarded a List on Form K, of all persons employed during any portion of the year 19 , whose wages or salary amounted to £150 (unless the said list has already been received by the Commissioner of Taxation). (This relates only to taxpayers who have persons in their employ.)

Letters, Packets, etc., must be addressed to "The Commissioner of Taxation, Perth," and must have full postage affixed. Short postage will be charged to Taxpayers.

A Copy of this Form will be posted to any Taxpayer on receipt of a stamped addressed envelope.

File No.....

Income Tax Assessment

No.....

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form H A (Reg. 7).

Income Tax Return where Income is Derived Principally from Salary, Wages, Rents, or Interest.*
[To be furnished to Commissioner of Taxation, Perth, on or before , 19 .]

Write Legibly. Name in Full (Surname first).....
Address.....
Occupation
Place of Residence during 19

For the Year ended 31st December, 19 :—

Item No.	INCOME.	£
1.	Salary, Wages, or stipend received from.....	
2.	Bonuses, Allowances, Premiums, Gratuities, and Fees received from..... in	
3.	Commissions or share of profits received from or credited to me by.....	
4.	Value of Gratuities, Bonuses, Allowances, Premiums, or sustenance received otherwise than in money from.....	
5.	Pension, Annuity, Superannuation, or Retiring Allowance received from..... (See Item 25)	
6.	Rents from houses, land, etc., received from..... (Give here or on separate sheet of paper lists of tenants and amounts received from each.)	
7.	Interest from money lent whether on mortgage deposited in Savings or other bank, on loan or otherwise.....	
8.	Income from Royalties, Tributes, or other such sources not otherwise specified.....	
9.	Dividends or Profits received or credited to me by any Building or other Society.....	
10.	Dividends from Companies (see Item No. 20).....	
11.	Income from dealing in shares or speculations of a like nature.....	
12.	Share of profits in partnership of..... as per firms return, inclusive of £..... drawn by me.....	
13.	Income from the Estate of..... names of Trustees being.....	
14.	Other personal income (give particulars)	
	Total of Items 1 to 14	£

FORM HA—continued.

Item No.	DEDUCTIONS.	£
15.	Rates and Taxes on houses, etc., which are let to tenants (not including Land and Income Taxes) .....	.....
16.	Fire Insurances on houses, etc., let to tenants.....	.....
17.	Interest on borrowed money invested in house property let to tenants (interest paid on borrowed money invested in house property used by taxpayer must not be entered here).....	.....
18.	Repairs to houses, etc., let to tenants.....	.....
19.	Commission to agent (viz., Mr..... of.....)	.....
20.	Dividends from Companies (see Item 10).....	.....
21.	Other expenses claimed (give particulars)..... ..... .....	..... ..... .....
Total of Items 15-21		£
Balance being net Income shown by Items 1-21		£

GENERAL DEDUCTIONS.		£
22.	General deduction of £200.....	200
23.	Life Assurance Premium paid during 19 to..... .....Company	.....
24.	Fidelity Guarantee Premium paid during 19 to..... .....Company. Total of Items 23 and 24 must not exceed £50.....	.....
25.	Pension from Crown (other than from the State of Western Australia). See Item 5.....	.....
26.	£10 for each child who was under 16 years of age on 31st December, 19 , and who resides with me, and is dependent on me, namely :— (Give name and age of each such child.) ..... ..... .....	..... ..... ..... ..... .....
Total of Items 22-26		£
Balance, being Income chargeable		£

DECLARATION.

I, the person making this Return, do hereby declare that this Return includes the whole of my income for the year 19 , and that all the statements contained in this Return are to the best of my knowledge and belief true, accurate, and complete in every particular.

Dated this.....day of.....19

(Usual Signature).....

* This Form HA. is a reprint of Parts A. and B. of Form H., and is issued separately for the convenience of Taxpayers.

Form H must be used in every case where income is derived from a trading or manufacturing undertaking, or from a profession, or from hotelkeeping, restaurant, eating-house, or boarding-house or from a farm, orchard, or station.

Form HG should be used when the income is derived from mining.

Knowingly and wilfully making any false statement in any return is punishable with a penalty not exceeding ONE HUNDRED POUNDS (see Sec. 68 of Act).

Letters, Packets, etc., must be addressed to "The Commissioner of Taxation, Perth," and must have full postage affixed. Short postage will be charged to Taxpayers.

A Copy of this Form will be posted to any Taxpayer on receipt of a stamped addressed envelope.

WESTERN AUSTRALIA.

File No
Income Tax Assessment No.....

Land and Income Tax Assessment Act, 1907.

Form HF. (Reg. 15).

INCOME TAX RETURN WHERE GOODS RECEIVED ON CONSIGNMENT FROM OUTSIDE THE STATE OR ORDERED THROUGH LOCAL RESIDENT AGENT.

To be furnished to Commissioner of Taxation, Perth, by every Person, Firm, Company, or Agent:—

- (a.) Who or which sells goods received on consignment from outside the State, or
- (b.) Who or which receives orders in the State for goods consigned from outside the State either through him as Agent or direct to the person giving the order, or
- (c.) Who otherwise sells goods in manner described in Section 25 of the Act.

N.B.—The commission earned by the Agent or Consignee must not be shown on this Return, but must be included in the Agent's or Consignee's personal or business Return.

Write Legibly.	Name in Full of Consignee or Agent.....
	Address.....
	Occupation

For the Year ended 31st December, 19 :-

Name of Consignor.	Address of Consignor.	Nature of Goods.	Total Gross Sales during Year.
			£
Gross Sales carried forward			£

Knowingly and wilfully making any false statement in any return is punishable with a penalty not exceeding ONE HUNDRED POUNDS (see Section 68 of Act).

Form HF.—continued.

Name of Consignor.	Address of Consignor.	Nature of Goods.	Total Gross Sales during Year.
		Gross Sales brought forward from previous page	£
Total Gross Sales			£

FORM HG—continued.

EXPENDITURE.

Items.	Working Expenditure.	Development Expenditure.	Repairs.	Total:	
	£	£	£	£	£
Wages					
Fuel					
Water					
Explosives					
Timber					
Tools					
Cartage					
Other expenses (as shown on otherside)					
Total					
Rent
		Total			£

Knowingly and wilfully making any false statement in any return is punishable with a penalty not exceeding ONE HUNDRED POUNDS (see Section 68 of Act).

FORM HG.—continued.

Details of "Income from other sources" mentioned on other side:—	£
Total	£

Details of "Other Expenses" mentioned on other side:—	£
Total	£

Names of Partners.	Addresses of Partners.	Share of each Partner.	Dividend received or credited in 19 .	Wages received in 19 .
			£	£
		Total	£	

DECLARATION.

I, the person making this Return, do hereby declare that all the statements contained in this Return are to the best of my knowledge and belief true, accurate, and complete in every particular.

Dated this.....day of....., 19 .

(Usual Signature).....

Capacity in which Return is made.

Letters, Packets, etc., must be addressed to the "Commissioner of Taxation, Perth."

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1897.

Form I. (Reg. 7).

Income Tax Return by a Life Assurance Company.

File No.....

Income Tax Assessment.

No.....

This Return must be made by every Life Assurance Company, and by every Company or Society not carrying on business for purposes of profit or gain, which is liable to Income Tax.

Return of all the Income derived in or from Western Australia during the year ended 31st December, 19 , of the Life Assurance Company (or Society) named.....

Public Officer of the Company (or Society).....

Place at which notices or other instruments may be served or delivered.....

INCOME.		£	s.	d.
Income received or owned in this State during the year 19 from Interest on Investments (not including interest on Government Debentures, Stock and Treasury Bills of this State) namely :—				
(1.)	Interest on Loans to Policy Holders			
(2.)	Interest on Premiums overdue			
(3.)	Interest on Mortgage of Freehold Property			
(4.)	Interest on Municipal Debentures			
(5.)	Interest on Bank Deposits			
(6.)	Rent from Buildings, Offices, and Land (give particulars)			
(7.)	Other Interest and Rent (give particulars)			
	Total Taxable Investment Income	£		
DEDUCTIONS.				
(8.)	Outgoings actually incurred in this State in the production of the above Income from Investments.			
	Proportion of :—			
	(a.) Salaries of persons actually employed in production of above Income			
	(b.) Repairs to premises let or intended to be let to tenants (not including additions or improvements)			
	(c.) Other expenses actually incurred in production of above Income (give particulars)			
(9.)	General Deduction of £200	200	0	0
	Total Deductions	£		
	Income Chargeable	£		

DECLARATION.

I, the duly appointed Public Officer making this Return, do hereby declare that this Return is, to the best of my knowledge and belief true, accurate, and complete in every particular.

Dated this.....day of....., 19 .

(Usual Signature).....

Neglect to furnish this Return is punishable with a penalty not exceeding £20.

Knowingly and wilfully making any false statement in any Return is punishable with a penalty not exceeding £100. (Sec. 68 of Act).

NOTE.—(a.) From the Outgoings must be omitted all salaries, wages, and emoluments of persons who are not actually employed solely or partly, in the taxable investment business, such as Commission to Agents, etc., Fees to Medical Officers, expenses in investing in Government securities, etc.

(b.) A portion only of the salaries, wages, and emoluments of persons employed in the investment business, and of other expenses such as advertising, printing, and postage, shall be included in the outgoings, namely,—the portion representing in each case the same ratio to the total of such salaries, wages, emoluments, and expenses that the total Taxable Investment Income stated above bears to the total income of the Company in this State from all sources.

(c.) The figures employed in obtaining the outgoings thus arrived at should be given.

Letters, Packets, etc., must be addressed to "The Commissioner of Taxation, Perth."

WESTERN AUSTRALIA.

Employees who received less than £150 in money or value during 19 need not be included.

LAND AND INCOME TAX ASSESSMENT ACT; 1907.

Form K. (Regs. 7, 8 and 30).

Return of Persons Employed.

This Return must be furnished to the Commissioner of Taxation within Four Weeks after the service thereof.

RETURN OF ALL PERSONS EMPLOYED DURING ANY PORTION OF THE YEAR 19 BY.....

Name of Person employed.		In what Capacity employed.	Residence of Person employed.	Salary, Wages, or Emoluments paid to employee during the year (including over-time payments).	Gratuities, Bonuses, Commission, Fees, Allowances, Premiums, and Sustainance to each Person employed during year.	
Surname.	Christian Name.				Paid in Money.	Value given or allowed otherwise than in money.
				£	£	£

Neglecting to furnish this Return is punishable with a penalty not exceeding £20. Knowingly and wilfully making any false statement in any Return is punishable with a penalty not exceeding £100.

DECLARATION.

I, the person making this Return, do hereby declare that this Return is, to the best of my knowledge and belief, true, accurate, and complete in every particular.

Dated this.....day of....., 19

(Usual Signature)

Capacity in which Return is made.....

Letters, packets, etc., must be addressed to "The Commissioner of Taxation, Perth."

WESTERN AUSTRALIA.

Land and Income Tax Assessment Act, 1907.

Form L (Reg. 8).

DIRECTOR'S RETURN BY A COMPANY, FOR THE YEAR ENDED 31ST DECEMBER, 19

Name of Company.....
 Public Officer of Company.....
 Nature of Business carried on.....
 Address for Service, etc.....

Return of the Directors, Auditors, and others in like capacities to whom any payment has been made by the above-named Company during the year ended 31st December, 19

Name in full (Surname first).	In what capacity acting.	Address.	Amount of Fees, Salary, Bonuses, etc., paid to each person during year ending 31st December, 19					
			In Money.			Value, if otherwise.		
			£	s.	d.	£	s.	d.

DECLARATION.

I, the duly appointed Public Officer making this Return, do hereby declare that this Return is, to the best of my knowledge and belief, true, accurate, and complete in every particular.

Dated this.....day of....., 19

(Usual Signature)

Capacity in which Return is made.....

Neglect to furnish this Return is punishable with a penalty not exceeding £20.

Knowingly and wilfully making any false Statement in any Return is punishable with a penalty not exceeding £100.

Letters, Packets, etc., must be addressed to "The Commissioner of Taxation, Perth."

WESTERN AUSTRALIA.
LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form M (Reg. 8).

Return of Debentures Issued by a Company.

FOR THE YEAR ENDED 31ST DECEMBER, 19

Name of Company.....
Public Officer of Company.....
Nature of Business carried on.....
Address for Service, etc.....

Return of Debentures issued by the above-named Company to date and current during the year 19 , and of the Interest paid thereon during the year ended 31st December, 19 :—

Name of Holder. (Surname first.)	Occupation.	Address.	Amount of Debentures.	Where Interest payable.	Amount of Interest paid or payable during year ended 31st Dec., 19		
					£	s.	d.
			£		£	s.	d.

DECLARATION.

I, the duly appointed Public Officer making this Return, do hereby declare that this Return is, to the best of my knowledge and belief, true, accurate, and complete in every particular.

Dated this.....day of....., 19

(Usual Signature).....

Capacity in which Return is made.....

Neglect to furnish this Return is punishable with a penalty not exceeding £20.

Knowingly and wilfully making any false statement in any Return is punishable with a penalty not exceeding £100.

Letters, packets, etc., must be addressed to "The Commissioner of Taxation, Perth."

WESTERN AUSTRALIA.
LAND AND INCOME TAX ASSESSMENT ACT, 1897.

Form N (Reg. 8).

Return to be made by a Company of Moneys Deposited with it.

FOR THE YEAR ENDED 31ST DECEMBER, 19

Name of Company.....
Public Officer of Company.....
Nature of Business carried on.....
Address for service, etc.....

Return of persons, firms, companies, etc., having moneys on deposit, bearing interest, in the above-named Company during the Year ended 31st December, 19

Name of Depositor. (Surname first.)	Occupation or Description.	Address or Residence.	Amount of Interest paid or payable during the year 19			State whether deposit current at 31st December, 19
			£	s.	d.	
			£	s.	d.	

NOTE.—If the total Interest paid to any depositor is less than £50, his name need not be included.

FORM N—*continued.*

Neglect to furnish this Return is punishable with a penalty not exceeding £20.
 Knowingly and wilfully making any false statements in any Return is punishable with a penalty not exceeding £100.

DECLARATION.

I, the duly appointed public officer making this Return, do hereby declare that this Return is, to the best of my knowledge and belief, true, accurate, and complete in every particular.

Dated this.....day of....., 19 .

(Usual Signature).....

Capacity in which Return is made.....

WESTERN AUSTRALIA.

Letters, packets, etc., must be addressed to "The Commissioner of Taxation, Perth."

LAND AND INCOME TAX ASSESSMENT ACT, 1897,

Form O (Reg. 8).

Return to be made by a Company of Moneys Deposited with it.

FOR THE YEAR ENDING 31ST DECEMBER, 19 .

Name of Company.....
 Public Officer of Company.....
 Nature of Business carried on.....
 Address for service, etc.....

Return to be furnished by Company acting as Attorney, Agent, Trustee, Executor, etc.—Return of every person or Company for whom the Public Officer of the above-named Company acts (or the Company acts) at the time when making this Return as attorney or (where principal permanently or temporarily absent from Western Australia) as agent, or as trustee, executor, administrator, guardian, committee, or receiver.

Name of each person or Company (Surname first).	Occupation or nature of business.	Address.

NOTE.—A separate return on the proper form must be furnished of the Income of each Principal or Trust.

DECLARATION.

I, the duly appointed public officer making this Return, do hereby declare that this Return is, to the best of my knowledge and belief, true, accurate, and complete in every particular.

Dated this.....day of....., 19 .

(Usual signature).....

Capacity in which Return is made.....

Neglect to furnish this Return is punishable with a penalty not exceeding £20.
 Knowingly and wilfully making any false statement in any Return is punishable with a penalty not exceeding £100.

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form P (Reg. 11).

Return of Income by Non-resident Agent or Trader.

Name of non-resident agent or trader.....
 Address of non-resident agent or trader.....
 Name and address of principal (if any).....
 Nature of business.....
 Return of Income derived from the above business during the.....ending....., 19 ,
 in respect of the following transactions :—

STATEMENT NO. 1 (To be made by a Commercial Traveller, Commission Agent, or the representative or principal of a trading or manufacturing business).

Name of each Customer.	Address of each Customer.	Amount of Sales (cash and credit) effected and orders taken at invoice cost.	Profit thereon.
		£	£

STATEMENT NO. 2 (To be made by a public entertainer).

Name of each place where business carried on.	Gross takings for the period.	Deductions allowed (to be specified).	Balance being profit.
	£	£	£

STATEMENT NO. 3.—With this return I forward a return in Form K of all the persons employed by me during the period.

Declaration.

I, the person making this return, do hereby declare that this return, and all the statements contained on this and the preceding page are, to the best of my knowledge and belief, true, accurate, and complete in every particular.

Dated this.....day of....., 19 .

(Usual signature).....

Capacity in which return is made.....

Instruction.

Statements Nos. 1 or 2 must be used according as they are applicable to the business carried on, but Statement No. 3 must be complied with in every case where there are persons employed.

Neglect to furnish this return is punishable with a penalty not exceeding £20.

Knowingly and wilfully making any false statement in any return is punishable with a penalty not exceeding £100.

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form Q (Reg. 11).

Return of Income by Bookmaker.

Name of Bookmaker..... Address.....
 Return of Income derived from my business as a bookmaker during the..... ending....., 19 ,
 in respect of the following transactions :—

Straight-out Betting.

Date of Race Meeting.	Name of Race.	Gross Receipts.	Paid out on Winner.
		£ s. d.	£ s. d.
Totals£			
Net amount won (lost) £			

Double Betting.

Date of Race Meeting or each Race Meeting.	Name of each Race.	Gross Receipts.	Paid out on Winners.
		£ s. d.	s. d.
Totals£			
Net amount won (lost) £			

Summary.

Date and name of race meeting.....
 Net amount of straight-out betting won (or lost) ... £
 Net amount of double betting won (or lost) ... £

Gross income for above period£

Deductions.

Fielding fees paid to.....Club.....£
 Salary paid to clerk for the period named above£

Total deductions£

Net amount of Income for above period £

Declaration.

I, the person making this return, do hereby declare that this Return and all the statements contained on this and the preceding page are, to the best of my knowledge and belief, true, accurate, and complete in every particular.

Dated this.....day of....., 19 .

(Usual signature).....

Capacity in which Return is made.....

Neglect to furnish this Return is punishable with a penalty not exceeding £20.

Knowingly and wilfully making any false statement in any Return is punishable with a penalty not exceeding £100.

WESTERN AUSTRALIA

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form R (Reg. 12).

Notice to Temporary Taxpayer of his liability to immediate Assessment.

Having reason to believe that in the ordinary course of your calling you will leave Western Australia before Income Tax for the current financial year will be recoverable from you in the ordinary way, you are hereby notified that you are liable to Income Tax on any income you may earn in Western Australia during the present year (19).

You are therefore required to furnish me forthwith, after the receipt of this notice, with an Income Tax Return showing ascertained, or if not ascertained the amount of your estimated income for the following period, that is to say.....

for the purpose of enabling an assessment to be made in respect of your income for the said period under the above-named Act.

Dated this.....day of..... 19 .

Commissioner of Taxation.

Taxation Department, Perth.

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form S (Reg. 18).

Declaration of Agent for an Absentee, or for a person not employed by such Agent.

To..... of.....

I hereby declare you to be the Agent for the purposes of the above-named Act of....., of....., a taxpayer under the said Act, and as such Agent I require you, as a representative taxpayer within the meaning of the Act, to pay the Income Tax for which the said taxpayer may be liable out of any moneys of the said taxpayer that may now or at any future time be in your hands.

Given under my hand this.....day of..... 19 .

Commissioner of Taxation.

Taxation Department, Perth, Western Australia.

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form T (Reg. 18).

Employer of Taxpayer declared his Agent.

To.....

Take notice that....., a taxpayer employed by you, has failed to pay the sum of £.....for Income Tax payable by him on the.....day of....., 19 , on the Assessment No....., and that pursuant to the above-named Act, I hereby declare you to be the Agent for the purposes of the said Act of the said Taxpayer in respect of the said Assessment, and that I require you to pay the said sum of £..... together with the additional amount of £....., being fine and penalty as provided by the said Act.

	£	s.	d.
Amount of Income Tax ...			
Fine			
Penalty			
Total amount due £			

Commissioner of Taxation.

Taxation Department, Perth, Western Australia.

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form U (Reg. 28).

Public Officer, etc., of Incorporated Company.

To the Commissioner of Taxation, Perth.

In compliance with Section 48 of the above-named Act, I hereby notify you :-

- (a.) That Mr.....has been duly nominated as the Public Officer within the meaning of the said Act of the..... *an incorporated company having a board of directors or managers in Western Australia.
- or
- *an incorporated company not having a board of directors or managers in Western Australia ; and
- (b.) That.....has been duly appointed by such Company as the place within Western Australia at which any notices or other instruments under the above-named Act affecting the said Company may be served or delivered.

Signature.....

Address.....

Date.....

Received this.....day of....., 19 .

Commissioner of Taxation.

*Strike out the Clause which does not apply.

NOTE.—To be sent to the Commissioner in duplicate within the time prescribed in Section 48 (2) of the Act.

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form V (Regs. 33 and 37).

Full Postage must be affixed,
and Exchange must be added
to country cheques.

Notice of Assessment of Land and Income Tax.

LAND TAX.

ASSESSMENT FOR THE YEAR ENDING 30TH JUNE, 19 .

To.....

File No.

Account No.

TAKE NOTICE that I have, pursuant to the above-named Act, prepared assessments of land as at noon on the 31st December, 19 , for the year of assessment ending the 30th day of June, 19 , and that you are assessed as shown by the particulars hereunder set forth.

I hereby require you to pay the total amount of such Land Tax due, on or before the.....day of....., 19 .

If the tax is not paid within 30 days after the said date, a fine of 10 per cent. will be incurred.

Assessment No.	Assessed value of Land as at noon on 31st December, 19 .	Rate of Tax in the £.	Land Tax.		
			£	s.	d.
	£	$\frac{1}{2}$ d. $\frac{3}{4}$ d. 1d. $1\frac{1}{2}$ d.			
	Short postage .. .. .	.. .. .		
	Fine .. .. .	.. .. .		
	Arrears under previous assessment .. .. .	.. .. .		
				
		Total	£		

Taxation Department, Perth.

Commissioner of Taxation.

This assessment is subject to amendment under Sec. 34 (1, b).

Due notice will be given of any amendment.

Please present this notice or quote Assessment No. when remitting or paying Tax.

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form W (Regs. 33 and 37).

Notice of Assessment of Land and Income Tax.

INCOME TAX.

ASSESSMENT FOR THE YEAR ENDING 30TH JUNE, 19 .

Full Postage must be affixed,
and Exchange must be added
to country cheques.

To.....
.....

File No. _____

Account No. _____

Take notice that I have, pursuant to the above-named Act, prepared assessments of income for the year of assessment ending the 30th day of June, 19 , and that you are assessed as shown by the particulars hereunder set forth.

I hereby require you to pay the total amount of such Income Tax due, on or before the..... day of....., 19 .

If the Tax is not paid within 30 days after the said date, a fine of 10 per cent. will be incurred.

Assessment No.	Income chargeable.	Rate of Tax in the £	Income Tax.		
			£	s.	d.
	£	4d. 6d.			
Less Abatement (if any) allowed under Sec. 17 of Land and Income Tax Assessment Act, 1907 ..					
		Balance			
		Short postage			
		Fine			
		Arrears under previous assessment			
		Total	£		

Taxation Department, Perth.

Commissioner of Taxation.

This assessment is subject to amendment under Sec. 34 (1, b).

Due notice will be given of any amendment.

Please present this Notice or quote Assessment No. when remitting or paying Tax.

WESTERN AUSTRALIA.

Income Tax Assessment No....

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form X (Reg. 34).

Notice of Assessment of Land and Income Tax.

Income Tax payable by non-resident Agents and Traders. To....., of....., a non-resident agent [or trader] being the holder of a Warrant numbered....., issued by me under Section 26 of the above-named Act.

TAKE NOTICE:

(a.) That in pursuance of Section 26 of the above-named Act, I assess you for income tax in the amount named hereunder on the profits made by you as assessed by me and specified hereunder in respect of the transaction or transactions and during the period specified hereunder;

or
(in the case of a non-resident trader or agent in respect of his personal income) on the income earned by you as assessed by me and specified hereunder in respect of the transaction or transactions and during the period specified hereunder.

(b.) That I hereby demand the amount of Income Tax named hereunder to be paid to me at my office, the Taxation Department, Perth, on the.....day of..... 19 .

Transaction or Transactions.	Period.	Profits or Income assessed, being the income chargeable.	Amount of Income Tax at .....d. in the £.
	From the..... day of..... 19 , to the..... day of..... 19 , both days inclusive.	£	£ s. d.

Dated this..... day of....., 19 .

.....
Commissioner of Taxation.
Taxation Department, Perth.

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form Y (Reg. 35).

Notice of Assessment of Land and Income Tax.

INCOME TAX payable by Taxpayer temporarily in Western Australia.

To.....

of.....

Take notice—

(a.) That in pursuance of the Land and Income Tax Assessment Act, 1907, and the Regulations thereunder, I assess you as a taxpayer temporarily in Western Australia for Income Tax in the amount named hereunder in respect of the exercise by you of the business or calling and for the period specified hereunder; and

(b.) That I hereby demand the amount of Income Tax named hereunder to be paid to me at my office, the Taxation Department, Perth, on the.....day of..... 19 .

Business or Calling.	Period.	Income chargeable.	Income Tax at .....d. in the £.
	From the..... day of..... 19 , to the..... day of..... 19 , both days inclusive	£	£ s. d.

Dated this.....day of....., 19

.....
Commissioner of Taxation.
Taxation Department, Perth.

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form Z (Reg. 37).

Notice of Amendment of Assessment Book.

TAKE notice that under the provisions of Section 34 of the above-named Act, I have amended the Assessment Book in respect of your Assessment No....., for Land [or Income] Tax as follows, namely:—

Dated this.....day of....., 19 .

.....
Commissioner of Taxation
Taxation Department, Perth.

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form AA (Reg. 41).

Notice of Appeal.

To the Commissioner of Taxation,
Taxation Department, Perth.

TAKE notice that I appeal to the Court of Review, held at[insert Perth, or, at the option of the appellant, the place nearest to the residence of the appellant which a Court of Review is held], against the assessment of my land [or income] upon the grounds hereinafter stated.

FORM A A—continued.

Assessment No.	Amount of Assessment.	Amount of Assessment contended for by Taxpayer.	Grounds of Appeal.
	£	£	

I herewith remit by.....the sum of.....poundsshillings and.....pence, being the amount of the tax mentioned in the Notice of Assessment of Land and Income Tax.

(Name)
 (Address)
 (Date)

Received this Notice at.....o'clock .m., on the..... day of....., 19 .

Commissioner of Taxation.

NOTE.—This notice must be forwarded in duplicate to the Commissioner of Taxation, at the Taxation Department, Perth, within the period allowed for appealing, viz., thirty days' after notice of assessment.

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.
 Form AB (Reg. 41).

Præcipe to set down appeal for hearing.

To the Clerk of the Court of Review, held at.....
 You are hereby requested to set down for hearing the appeal of which notice is hereto annexed.

Dated this.....day of....., 19

 Commissioner of Taxation.

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.
 Form AC (Reg. 41).

Notice of time and place for hearing appeal.

In the Court of Review held at.....
 To the Commissioner of Taxation and to [A.B.].....
appellant

TAKE Notice that the appeal of A.B.....
 from an assessment for land [or income] tax of which appeal notice was given on the.....day of....., 19 ,
 will be heard at a sitting of the Court of Review to be held at
on the.....day of.....
 19 .

Dated the.....day of....., 19 .

 Clerk of the Court of Review.