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OF

WESTERN AUSTRALIA.

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[1907.]

THE LAND AND INCOME TAX ASSESSMENT ACT, 1907.

The Taxation Department,
Perth, 4th March, 1908.

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

EDGAR T. OWEN,
Commissioner of Taxation.

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

Commencement.

1. These Regulations shall come into force on the day when the same are published 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.

Non-resident Agents and Traders.

Sec. 26.

5. 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.

Temporary Business—Security for Payment of Tax.

Sec. 27.

6. (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.

Notice of Returns.

Sec. 32 (1).

7. (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).

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

Income Tax Return.

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

9. (1.) A return of income:—

(a.) By any person or by any firm, society, union, association, club, or other body, except a company, shall be in the Form H in the Schedule.

(b.) By a Life Assurance Company shall be in the Form I in the Schedule.

(c.) By any other company shall be in the Form J in the Schedule.

(2.) Every return under this Regulation shall where the taxpayer is an employer, be accompanied by a return in the Form K in the Schedule 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 received by the Commissioner, the provisions of this Clause 2 shall not apply.

(3.) Every return under paragraph (c) of this Regulation shall also be accompanied by returns in the Forms L, M, N, and O in the Schedule respectively.

Time as at which Returns to be made.

Secs. 32 and 65 (3).

10. (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; and for the first assessment of Land Tax the returns must disclose the owners at 12 o'clock noon on the 31st day of December, 1907.

(2.) Returns of income for the purpose of assessment of Income Tax shall be made 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, and for the first assessment of Income Tax the returns must disclose the

income from all sources during the whole of the calendar year 1907.

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

Returns by non-resident Traders and Agents.

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 shall 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, provided such return is furnished within one month after the date when the non-resident agent left the State.

Taxpayer temporarily in Western Australia.

Sec. 27, Sec. 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.

Returns under Regulation 12.

13. 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.

Return of person exempt.

14. 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 such land or income, and unless specially exempted by the Commissioner shall furnish such returns.

Returns by Agents of Absentees, etc.

15. 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.

Information required from Agent.

16. As respects goods received on consignment from abroad for sale or disposal within the State, the return to be made by the agent shall show the total sums received or receivable for the goods so sold or disposed of, with the name and address of the principal or principals respectively.

Person declared by the Commissioner to be Agent of another person.

17. (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.

18. Partnership returns shall be made by the partner who shall be first named in the partnership deed, agreement, or articles, and where there are no such deed, agreement, or articles, then by the partner who is named singly or with precedence to the other partner or partners in the usual name or style of such co-partnership, or in the register under "The Registration of Firms Act, 1897," or where such precedent partner shall not be an acting partner resident in Western Australia, then by the precedent partner, or any sole acting partner resident in Western Australia. Where no such partner shall be 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.

19. 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.

Address to be furnished.

20. Every person shall give his postal address upon every return, and shall, after having furnished a return, give notice to the Commissioner of any change in his postal 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. (*See Regulation 44.*)

Returns to be signed by Taxpayer.

21. Every return shall be signed by the taxpayer, 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.

22. 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.

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

Refusal to produce Books, etc.

24. If any 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.

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, in writing, 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 person appointed by him for that purpose, at such place and time as may be appointed by the Commissioner in that behalf, any books, accounts, papers, documents, writings, or instruments that the Commissioner 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.

Returns to be furnished to Commissioner.

26. 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.

Section 27.

27. 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.

Section 20 (4).

28. 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.

Section 52 (1).

29. (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) The said return must be furnished within three weeks after the service thereof.

Land Tax Assessment.

Section 33.

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

- (a.) The name, occupation, and address of each taxpayer in respect of the lands assessed or liable to land tax, and the capacity in which he is a taxpayer.
- (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.

Section 33.

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

(a.) The name, occupation, and address of each taxpayer in respect of the income assessed or liable to income tax, and the capacity in which he is a taxpayer.

(b.) Gross amount of income.

(c.) Deductions allowed.

(d.) Taxable amount of income.

(e.) Exemptions.

(f.) The income chargeable.

(g.) Abatement allowed under Section 17.

(h.) The amount of income tax.

And such other particulars as the Commissioner may think fit.

Notice of Assessment.

Section 47.

32. (1) The Commissioner shall give to each taxpayer whose name appears in an Assessment Book as liable to land tax and income tax respectively, a notice of assessment of land tax and income tax.

(2) The ordinary yearly notice of assessment of land and income tax shall be in the Forms V and W respectively in the Schedule.

Notice of Assessment under Section 26.

Section 26.

33. (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.

Notice of Assessment under Regulation 12.

Section 27.

34. (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 Regulation, 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.

Amendment of Assessment Book.

Section 34.

35. 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.

Inspection of Land Tax Assessment Book.

Section 45.

36. (1) Any person shall, between the hours of 10 a.m. and 3 p.m. on every week-day, except Saturdays and public holidays, be entitled, upon application and upon payment of a fee of two shillings and sixpence for each inspection, to inspect the entries in the Assessment Book in respect of

the Land Tax or in a copy thereof, but the said Assessment Book or any copy thereof shall not be otherwise open to inspection.

Provided that where it shall be inconvenient or impossible for the Commissioner to produce the said Assessment Book, or a copy thereof for inspection, he shall produce for inspection by the applicant a copy of the entries which he desires to inspect, and no charge shall be made for production of such copy beyond the fee of two shillings and sixpence for each inspection chargeable 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.

Section 46.

37. (1) The Assessment Book in respect of income tax shall not be open to public inspection, but every taxpayer shall be entitled 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 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.

Appeals.

Section 49.

38. (1.) Appeals from assessments of land tax or income tax, or from any altered, corrected, or additional assessment, shall be made to, and heard and determined by the Court of Review held in Perth, or nearest to the place where the appellant resides, at the option of the appellant.

(2.) Notice of appeal shall be in the Form A A in the Schedule.

(3.) Every notice of appeal shall be served by the appellant in duplicate upon the Commissioner, at the Taxation Department, Perth.

(4.) The appellant shall, with the notice of appeal, transmit to the Commissioner the amount of the tax as stated in the notice of assessment.

(5.) The Commissioner shall consider the objections raised by 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.

(6.) Unless an agreement between the appellant and the Commissioner is arrived at, and the appellant accepts the assessment of the Commissioner, the Commissioner shall set down the appeal for hearing before the Court of Review by transmitting to the Clerk of the Court the notice of appeal with a præcipe in the Form A B in the Schedule.

(7.) 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 A C in the Schedule.

Appeal to Supreme Court.

Section 50.

39. (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 Court, either party may lodge with the Clerk of the Court a notice in writing requiring the Court of Review 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 with a draft of the case to be settled by the Court of Review, 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 as aforesaid fails to bring the case before the Court without unnecessary delay, or to perform any condition or matter prescribed by this regulation, 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 settled and signed by the Court of Review, the Clerk of the 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 to each of the parties concerned, and the Clerk of the Court 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.

Limitation of Appeals.

40. No appeal shall be allowed in respect of which no notice of appeal has been forwarded within the prescribed period, and the appellant shall be restricted on the hearing of any appeal to the grounds stated in the notice of appeal.

The Commissioner may retain Goods.

41. (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.

42. (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.

43. (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.

Addresses of Taxpayers.

44. For the purpose of any notice under the Act or these Regulations, the address of any person as described in the Assessment Book, or in any official list of taxpayers in the custody of the Commissioner, shall be deemed to be the usual or last-known place of abode of such person.

Service of Notices.

45. Any notice or other document shall be deemed to be served on a person by or on behalf of the Commissioner when service is effected:—

- (a.) By delivering the document to him personally; or
- (b.) By leaving it for him at his usual or last-known place of abode, or, if he is in business, at the usual or last-known place of business; or
- (c.) By posting the document to him in a registered letter properly addressed; or
- (d.) In the case of a corporation by delivering it, leaving it, or posting it in a registered letter, the notice or other document being addressed in each case, to the corporation at its principal office in the State, and a document may be served on all the members of a partnership or incorporated company by being delivered, or left, or posted in a registered letter, the document being addressed in each case to the partnership or company at the principal place of business thereof in the State. In the case of service by post, whether service by post is required by the Act or not, the service shall be presumed, unless the contrary is shown, to have been effected at the time when, by the ordinary course of post, the letter would be delivered.

Signatures of Authorised Officers.

46. A notice to be given by the Commissioner may be signed by any officer in the Taxation Department duly authorised in that behalf; and any notice purporting to be signed by authority of the Commissioner shall be as valid and effectual for all purposes as if signed by the Commissioner in person.

Formal defects not to vitiate.

47. 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.

48. 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.

49. 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.

50. 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).

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

	£	s.	d.
(a.) For every inspection of the entries relating to any one taxpayer in the Land Tax Assessment Book, or in any copy thereof, or in any document containing a copy of the said entries	0	2	6
(b.) For every copy of or extract from the entries relating to any taxpayer in the Income Tax Assessment Book, or in any copy thereof, or in any document containing a copy of the said entries, supplied to the taxpayer himself:—			
For the first 216 words or under	0	1	0
If exceeding 216 words; for every folio of 72 words	0	0	4
(c.) For every copy of or extracts from the entries relating to any taxpayer in the Land Tax Assessment Book, or in any copy thereof, or in any document containing a copy of the said entries, and for every copy of any other document in the custody of the Commissioner supplied to any person—			
For the first 216 words or under	0	1	0
If exceeding 216 words; for every folio of 72 words	0	0	4
(d.) 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

52. 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.

Section 71.

53. 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).

54. 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.

SCHEDULE.

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, this day of, 190

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 of months, 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.

THE LAND AND INCOME TAX ASSESSMENT ACT, 1907.

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. 5).

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 a 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, 190

Commissioner of Taxation.

Taxation Department, Howard Street, 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 26 of the Act is liable to a penalty of not exceeding £20.

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form D (Reg. 6).

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 Heir 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, on 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 and in the presence of (L.S.) (L.S.)

[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."

File No. Income Tax Assessment No.

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form E (Regs. 5, 6 and 13).

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) end in the day of, 190

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, 190

(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 One hundred pounds (Sec. 68 of Act).

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form F (Reg. 7).

NOTICE TO MAKE RETURNS.

Income Tax.

Notice is hereby given that in pursuance of the above-named Act and of the Regulations made thereunder, every person liable under the said Act or Regulations to make any Return of Income (whether money or otherwise) is hereby required to make and furnish to me on or before.....theday of....., 19 , a Return in the prescribed form of the amount and particulars of his or her income for the year ended the 31st of December, 19 , together with all prescribed details relating thereto.

Land Tax.

Notice is further hereby given that in pursuance of the above-named Act and of the Regulations made thereunder, 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 or Regulations 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.

Every such Return, whether Income Tax or Land Tax, shall be addressed to the Commissioner of Taxation and be delivered at or forwarded by post, duly stamped, to the Taxation Department at Howard Street, Perth. Any person failing or neglecting to furnish a Return as described above on or before the.....day of....., 19 , is under the said Act liable to a penalty not exceeding £20; and any person knowingly and wilfully making a false Return or by falsehood, wilful neglect, or fraud attempting to evade taxation is under the said Act liable to a penalty not exceeding £100, and to pay treble Tax.

NOTE.—Taxpayers are required to apply for and obtain the Return Forms for themselves, which they may do at the Taxation Department, Howard Street, Perth, or at..... (Insert places throughout the State where Forms are available.)

Dated this.....day of.....19
 Commissioner of Taxation,
 Taxation Department,
 Howard Street, Perth,
 Western Australia.

Letters, Packets, etc., must be addressed to "The Commissioner of Taxation, Perth."	WESTERN AUSTRALIA.	File No.....
	Before filling up this Return, read carefully the Instructions on the last page.	Land Tax Assessment No.....

LAND AND INCOME TAX ASSESSMENT ACT, 1907.
 Form G (Regulation 8).
 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 owns any Land in Western Australia which is liable to Land Tax, or holds any such Land in Western Australia by Lease from the Crown or on Conditional Purchase from the Crown, or holds any such Land in Western Australia, and is 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)	Place of Residence during year 190
Occupation.....	Postal address where documents may be sent or served—

- (a) If a firm or partnership, state name thereof and of each partner and where each resides.....
- (b) If a company, state name of company and of the public officer and address.....
- (c) If an agent, trustee, or attorney, state name of principal and where the principal resides.....
- (d) If an association, club, council, society, union, institution, or other body, state name and address of secretary or officer or officers to whom documents may be sent or on whom they may be served.....
- (e) If a joint tenancy or tenancy in common, add the name or names of the other owner or owners and describe 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 on this and the two following pages are to the best of my knowledge and belief true, accurate, and complete in every particular.

Dated thisday of....., 190
 (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.)

Return of all the Income from all sources during the year 190 , of :—

Write clearly and legibly.

Name in full (Surname first) —	Place of Residence during year 190
.....
Occupation —	Postal address where documents may be sent or served—
.....

- (a.) If a Firm or Partnership, give in Statement No. 1 on last page the particulars there required.
- (b.) If an Agent, Trustee or Attorney—state name of Principal and where Principal resides.
- (c.) If an Association, Club, Council, Society, Union, Institution or other body—state name and address of Secretary or Officer or Officers to whom documents may be sent or on whom they may be served.

Instructions.

Declaration.

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

Dated this.....day of....., 190 .

Usual signature.....

In what capacity Return is made.....

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).

PARTICULARS OF INCOME.

Gross Personal Income during the year 190
Income.

- Item No.
1. From salary, wages, stipend, earnings, fees, gratuities, bonuses, allowances, and premiums received in money by me from.....
 2. From Commissions or share of profits by way of or in lieu of salary.....
 3. Value of gratuities, bonuses, allowances, premiums and sustenance received by me otherwise than in money from.....
 4. From the profession, employment or vocation ofexercised or carried on by me at
 5. From the pension, annuity, superannuation or retiring allowance received by me from.....
 6. From rents from houses, lands, etc., received by me from.....(if there is not room here give full list on separate sheet of paper of names and addresses, and amounts received from each tenant)
 7. From interest from money on mortgage, deposit, loan, bonds, debentures, etc. (as per Statement No. 4 on back).....
 8. From annuities, royalties, tributes or other such sources not otherwise specified.....
 9. From dividends paid or profits credited to me by any building, co-operative or benefit society.....
 10. From dividends of companies (as per Statement No. 5 on back).....
 11. From dealings in shares or speculations of a like nature (as per Statement No. 6 on back).....
 12. From share of profits derived by me from the partnership of.....as per firm's return, inclusive of £.....drawn by me from the takings
 13. From the Trustees of the Estate of..... Names of Trustees being
 14. From other Personal Income (give particulars) ...
- Total of above items.....£

Gross Income from Trading and Manufacturing Undertakings.
Income.

15. From business, shop, manufacture, or concern ofat (as per details below)—
- (a.) Gross Sales, both cash and credit for the year 190
 - (b.) Goods or productions taken out of the business, other than for sale
 - (c.) Stock, productions and material on hand, 31st December, 190 , (not including plant or fixtures)
 - (d.) Other income from business, namely—
Commissions, discounts, rebates, and sundry credits (to be set out under various headings).....
 - (e.) Income (if any) not included in above which has been converted into stock-in-trade or capitalised.....
- Total Gross Income from Trade and Manufacture £

Gross Income from Pastoral and Agricultural Undertakings.
Income.

16. From pastoral and agricultural business carried on by.....at.....(as per details below)—
- (a.) Sales both for cash and credit for the year 190 , namely:—Wool, £.....; Live Stock, Skins, Tallow, Meat, Poultry, etc., £.....; Grain, Hay, Fodder, Potatoes, etc., £.....; Milk, Cream, Butter, Cheese, Eggs, Honey, etc. £....; Timber, Firewood, and Bark, £.....; Wine, Fruit, Vegetables, etc., £.....
 - (b.) Other income from Station, farm, etc.....
 - (c.) Value of live stock killed and of milk, butter, eggs, vegetables, etc., taken off station or farm for use of household and employees
 - (d.) Value of wool, skins, farm and dairy produce on hand on 31st December, 190 ,
 - (e.) Value of live stock on hand on 31st December, 190 , namely—.....
..... Sheep at.....each, £.....
..... Cattle at.....each, £.....
..... Horses at.....each, £.....
..... Other Live Stock, £.....
- Total Sales.....£
- Total Gross Income from Pastoral and Agricultural Undertakings.....£

DEDUCTIONS FOR THE YEAR.

Deductions from Personal Income.

- Item No.
17. Life Assurance Premiums paid by me to..... Company during 190
 18. Fidelity Guarantee Premiums paid by me toCompany during 190
 19. Pension from Crown in United Kingdom or British Possession (as per receipt enclosed)
 20. £10 for each child under 16 years of age residing with me and dependent upon me as follows:—(Give name and age of each such child)
 21. Income actually received by me, being dividends from shares in a company liable to pay income tax or dividend duty. (See Item No. 10 opposite)
 22. Interest paid during 190where the sum borrowed has been invested in house property which is let or intended to be let to tenants. (Note that interest paid by taxpayer on a loan on the house property which he uses for a residence or for pleasure cannot be allowed or entered here).....
- Total deductions from Personal Income ... £

Deductions from Business Income.

23. Interest paid during 190 , where the sum borrowed has been used in the business which produces the income.....
24. Salaries and wages paid by me during 190 , in production of my income (as per Statement No. 7) not including any sums drawn by me.....
25. Value of services of my children over 16 employed in my business and who do not receive any wages or salary, namely:—(Give name of each son and daughter so employed, also the age and value of services).....

Deductions from Business Income—continued.

26. Rent paid by me during 190 , for my business premises	£
27. 4 per cent. of my interest in business premises used in my business, namely:—Value of land £.....Improvements thereon £....., Total....., 4 per cent. on such Total ...	
28. Rates and Taxes paid by me during 190 , (not including land and income tax)	
29. Gas, electric light and power, telephone, etc. (for business only)	
30. Fire insurance premiums (on business premises and stock only).....	
31. Exchange and discounts allowed by me in my business	
32. Printing, stationery, advertising, stamps, telegrams (for my business only).....	
33. Travelling expenses (for my business only).....	
34. Repairs of premises occupied by me for business purposes, and repairs to machinery and implements used in my business (see Section 30 (4) of Act	
35. Repairs to premises which are owned by me and which are let or intended to be let to tenants not including cost of additions or improvements)	
36. Sundry petty expenses incurred in my business only	
37. Bad debts written off during 190 , in connection with my business (see Section 31 (10) of Act.....	
38. Depreciation of plant and machinery (not buildings), amount written off during 190 , namely:	
39. (a.) Purchases of stock and material during year 190 , at cost price, whether paid for or not	
(b.) Stock, production, and materials on hand 31st December, 190 (not including plant or fixtures)	
Total deductions from business income... .. £	

Deductions from Income, Pastoral and Agricultural Undertakings.

40. (a.) Value of wool, skins, and farm and dairy produce on hand on 31st December, 190	
(b.) Value of live stock on hand on 31st December, 190 , namely:—.....sheep at..... each, £.....;cattle at..... each, £.....;horses at..... each, £.....; other live stock, £.....	
(c.) Live stock bought during 190 , at cost price, whether paid for or not	
Total deduction from Pastoral and Agricultural undertakings £	

SUMMARY.

Gross Income.

Total of items numbered 1 to 14	£.....
" " " 15 (a to e)	£.....
" " " 16 (a to e)	£.....
Total	£

Deductions.

Total of items numbered 17 to 22	£.....
" " " 23 to 39	£.....
" " " 40 (a to c)	£.....
Total	£

Net taxable income £.....

STATEMENT No. 1.—PARTNERSHIP STATEMENT.

To be made where Return is that of a Firm or Partnership.

Name in full of Each Partner, and Description or Style of Firm.	Address of each Partner.	Net Share of each Partner in the profits for year 190.....	
		Proportion.	Amount.
			£

NOTE.—This statement, to be made by the senior resident partner, shows only the amount of each partner's share of the

partnership profits. The transactions of the firm should be shown by him in detail in a separate form. EACH PARTNER is required to make and furnish a separate return of his share of the partnership profits and of his income from other sources. Individual partners' returns, wherever practicable, should accompany the partnership return.

STATEMENT No. 2.—TRUSTEE'S STATEMENT.

To be made where Return is that of a Trustee.

Name of Trust Estate.....

Names in full of every person who is beneficially interested in the income stated in the Return.	Address of each such Person.	Share of each such person.	
		Proportion.	Amount.

NOTE.—This statement should be made by the senior or active trustee on the return of the income of the trust estate. EACH BENEFICIARY also must lodge his own individual return of income from all sources, including this. If the beneficiary is an absentee or under legal disability, the trustee, agent, or guardian should make a return for him. Wherever possible, the individual returns of the beneficiaries should be attached to the return of the trust estate. Where a beneficiary is only contingently entitled, the trustee is the taxpayer, and must make a separate return of all income which is not immediately payable to the beneficiary.

STATEMENT No. 3.—AGENT'S OR ATTORNEY'S STATEMENT.

To be made by Persons, Companies, or Firms who or which act as Agents or Attorneys for taxpayers permanently or temporarily absent from the State.

Name in full of Principal.	Occupation of Principal.	Address of Principal.

STATEMENT No. 4.—LOANS AND INVESTMENTS.

Particulars of money lent by me on Mortgage, Deposit, Bonds, Debentures and other Security.

Name of Person, Bank, Company, Firm, etc., to whom money lent.	Address of such Person, etc.	Nature of Loan.	Principal lent.		Amount of interest received during 190 .
			as at 1st Jan., 190 .	as at 31st Dec., 190 .	
			£ s. d.	£ s. d.	£ s. d.

NOTE.—If the total interest paid or allowed during the year in the aggregate does not exceed £50, this Statement need not be furnished.

STATEMENT No. 5.—PARTICULARS OF DIVIDENDS FROM COMPANIES.

Name of Company.	Amount of Dividends.	Name of Company.	Amount of Dividends.
	£ s. d.		£ s. d.

STATEMENT No. 6.—PROFITS FROM TRANSACTIONS IN SCRIP, SHARES, ETC.

(This does not include Dividends received.)

£ s. d.		£ s. d.	
Cost Value of Shares, etc., held on 31st December, 190 , with calls actually paid up to that date added (not the then market value)		Cost value of shares, etc., held on 31st December, 190 with calls actually paid added (not the market value)	
Amount paid for purchase of scrip, shares, etc. during 190		Amount received on sales of scrip, shares, etc., during 190	
Calls actually paid during 190			
Balance: Profit shown in Item 11 on second page			
£		£	

STATEMENT No. 7.

With this return I forward a Return in Form K of all persons employed by me during any portion of the year 190 , numbering (unless the said Return has already been received by the Commissioner of Taxation.)

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 I (Reg. 9).

Income Tax Return by a Life Assurance Company.

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.
Gross Income received or earned 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		£		
<i>Deductions.</i>				
(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)			
Total Deductions		£		
Net Taxable Income		£		
Income chargeable (being net Taxable Income, less £200)		£		

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 income of the Company in this State from all sources bears to the total Taxable Investment Income stated above.

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

Declaration.

I, the duly appointed Public Officer 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).....

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.)

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 J (Reg. 9).

Income Tax Return by a Company.

Return to be made by every Company other than a Company carrying on the business of Life Assurance.

To be accompanied by Returns in Forms K, L, M, N, O, as described on the back hereof, and by duly audited Profit and Loss Accounts.

For the year ended 31st December, 19

Name of Company.....
Public Officer of Company.....
Nature of business carried on.....
Postal address for service, etc.

	Derived from the State.			Derived from outside the State.			Total.		
	£	s.	d.	£	s.	d.	£	s.	d.
<i>Gross Profits.</i>									
Gross profits of the Company for the year as per duly audited Profit and Loss Account herewith (give particulars)									
Total Gross Profits	1)			(4)			(7)		
<i>Deductions.</i>									
Expenses incurred during the year by the Company in the production of the gross profits, as per duly audited Profit and Loss Account herewith. (Give particulars)									
Total Deductions	(2)			(5)			(8)		
Difference, being net profit for the said year	(3)			(6)			(9)		
Portion of amount marked (3) which is subject to dividend duty or on which dividend duty has been paid									
Balance, being Taxable Amount									
Income chargeable, being Taxable Amount, less Exemption of £200									

NOTE.—Where a company's books do not enable it to furnish figures showing the amounts marked (1) (2) and (3), for the reason that the profits for the year derived from outside the State are not distinguished from the profits derived from the State, the amounts (1) (2) and (3) should be obtained from the amounts (7) (8) and (9) respectively, according to the ratio which the total assets of the company bear to the assets within the State. In every such case the figures employed in obtaining the ratio should be given.

With this Return I forward Returns relating to the following matters:—

- (a.) Form K.—A Return of all persons employed by this Company during any portion of year ended 31st December, 19 (unless the said Return has already been received by the Commissioner of Taxation).
- (b.) Form L.—A Return of Directors, Auditors, and others in like capacities to whom any payment has been made by this Company during the year ended 31st December, 19 .
- (c.) Form M.—A Return of Debentures issued by this Company to date and current during the year ended 31st December, 19 , and of the interest paid thereon during the year ended 31st December, 19 .
- (d.) Form N.—A Return of all persons, firms, companies, etc., having moneys on deposit, bearing interest, in this Company during year ended 31st December, 19 .
- (e.) Form O.—A Return of every person or company for whom the Public Officer making this Return acts (or the Company acts) at the time when making this Return as Attorney or (where principal permanently or temporarily absent from this State) as agent, or as trustee, executor, administrator, guardian, committee or receiver.

Declaration.

I, the duly appointed public officer 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.....

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 N (Reg. 9).

Return to be made by a Company of moneys deposited with it.

This Return must be furnished to the Commissioner of Taxation when furnishing the Company's Income Tax Return.

For the year ended 31st December, 19

Name of Company.....
Public Officer of Company.....
Nature of business carried on.....
Postal address for service, etc.....

Return of all 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		Whether deposit current at 31st December, 19
			£	s. d.	

NOTE.—If the total Interest paid or allowed during the year to all depositors does not exceed £50, this Return need not be furnished.

Declaration.

I, the duly appointed public officer 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....., 190
(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 O (Reg. 9).

Return by a Company acting as Attorney, etc.

This Return must be furnished to the Commissioner of Taxation when furnishing the Company's Income Tax Return.

For the year ended 31st December, 19

Name of Company.....
Public Officer of Company.....
Nature of business carried on.....
Postal 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 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.....

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,
Howard Street, Perth.

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form S (Reg. 17).

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. 17).

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 abovenamed 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.

Amount of Income Tax ...	£	s.	d.
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. 27).

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....., 190 ..

.....
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 (Reg. 32).

Notice of Assessment of Land and Income Tax.

LAND TAX.

Assessment for the year ending 30th June, 19 ..

To.....

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 ..

Assessment No.	Assessed Value of Land as at noon on 31st December, 19 ..	Rate of Tax in the Pound.	Land Tax.
	£	¼d.	£ s. d.
		½d.	
		1d.	
		1½d.	
	Total		£

Total amount of Land Tax due for financial year ending 30th June, 19 .. (being one-half of above Land Tax) ... £

.....
Commissioner of Taxation.

Taxation Department,
Howard Street, Perth.

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.
Form W (Reg. 32).

Notice of Assessment of Land and Income Tax.

INCOME TAX.

Assessment for the year ending 30th June, 19 ..

To.....

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 ..

Assessment No.	Income chargeable.	Rate of Tax in the £.	Income Tax.
	£	4d.	£ s. d.
		6d.	
One-half of the above Income Tax, pursuant to 1st proviso of Section 2 of Land and Income Tax Assessment Act, 1907			
Less abatement (if any) allowed under Section 17 of Land and Income Tax Assessment Act, 1907			
Balance, being total amount of Income Tax due for financial year ending 30th June, 19 ..			£

.....
Commissioner of Taxation.

Taxation Department,
Howard Street, Perth.

WESTERN AUSTRALIA.

Income Tax Assessment No.....

LAND AND INCOME TAX ASSESSMENT ACT, 1907.
Form X (Reg. 33).

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, Howard Street, Perth, on the..... day of....., 19 ..

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

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

Taxation Department,
Howard Street, Perth.

.....
Commissioner of Taxation.

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form Y (Reg. 12.)

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, Howard Street, Perth, on the.....day of190 ..

Business or Calling.	Period.	Income chargeable.	Income Tax at d. in the £.
	From the day of....., 190 , to the..... day of day of 190 , both days inclusive	£	£ s. d.

Dated this.....day of....., 190 ..

Commissioner of Taxation.

Taxation Department,
Howard Street, Perth.

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form Z (Reg. 38).

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,
Howard Street, Perth.

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form AA (Reg. 38).

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 at which a Court of Review is held], against the assessment of my land [or income] upon the grounds hereinafter stated.

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

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

(Name).....
(Address).....
(Date).....

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. 38).

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

Commissioner of Taxation.

WESTERN AUSTRALIA.

LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Form AC (Reg. 38).

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.