

Supplement to Government Gazette

OF

WESTERN AUSTRALIA.

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No. 1.]

PERTH: TUESDAY, JANUARY 5.

[1909.

THE LAND AND INCOME TAX ASSESSMENT ACT, 1907.

Taxation Department,
Perth, 30th December, 1908.

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

EDGAR T. OWEN,
Commissioner of Taxation.

AMENDMENT OF REGULATIONS.

REGULATION 9 is amended by adding to paragraph (a) of Clause (1) the words:—"Provided that 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.'"

The Schedule is amended as follows:—

In lieu of Forms F, G, and H, the following forms are inserted:—

WESTERN AUSTRALIA.

Land and Income Tax Assessment Act, 1907.

Form F.

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 Monday, the 1st day of February, 1909, a Return in the prescribed Form of the amount and particulars of his or her income for the year ended the 31st December, 1908, together with all prescribed details relating thereto.

LAND TAX.

Notice is further hereby given that every person who was on the 31st December, 1908, 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 Monday, the 1st day of February, 1909, 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, Howard Street, 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.

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

Dated this 24th day of December, 1908.

Commissioner of Taxation.

Taxation Department,
Howard Street, Perth,
Western Australia.

[T.D. 36.]

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.

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, 1908, of—

Name in full, Surname first (See a, b, c, d, e, below).	Place of Residence during 1908.
.....
Occupation.	Postal address where documents may be sent or served.
.....

FORM G—continued.

- (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....., 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).

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.	Street or Locality.	Area. (See footnote.)	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 1908.	If leased from Crown state annual rent paid.	If Conditional Purchase from Crown, state how long held.	
				Lot or Location No.	Sub-division No.	Plan or Diagram No.	If under Transfer of Land Act.			If under old Act.	Of land with Improvements added.	Of Improvements alone.				Unimproved Value of Land.
							Vol-ume.	Folio.									Book and Memorial No.
1			a. r. p.							£	£	£				
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 }		Total Area ...								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.....

FORM G—continued.

Total Unimproved Value of	Improved Land within meaning of Act	£.....
		£.....
Total	Unimproved Land within meaning of Act	£.....
		£.....
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 at foot.

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		£		£		

INSTRUCTIONS.

- (a.) WRITE LEGIBLY.
 - (b.) This Return must be completed and returned to the Commissioner of Taxation, Perth, on or before Monday, the 1st February, 1909.
 - (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, 1908. 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, 1908, 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 transferor 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, 1908, 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 exceed £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 a 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 page 3 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, windmills, 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 exhausted 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:—½d. 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 1908, the rates are ¾d. and 1½d. in the £ respectively.

[T.D. 37.]

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

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

File No.....
Income Tax Assess-
ment No.....

WESTERN AUSTRALIA.

Land and Income Tax Assessment Act, 1907.

FORM H.—INCOME TAX RETURN OF INCOME DURING YEAR 1908.

(To be furnished to Commissioner of Taxation, Perth, on or before 1st February, 1909.)

Write legibly.

Name in Full (Surname first).....
Postal Address.....
Occupation.....
Place of Residence during 1908.....

Before filling in Return read Instructions below.

INSTRUCTIONS.

(a.) WRITE LEGIBLY.

(b.) 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.

(c.) Where income is derived from a trading or manufacturing undertaking or a Profession, use the portion of this Return marked Part C.

(d.) Where income is derived from an Hotel, Restaurant, Eating House, or Boarding House, use the portion of this Return marked Part D.

(e.) Where income is derived from a Farm, Orchard, or Pastoral undertaking, use the portion of this Return marked Part E.

(f.) The exemption of £200 and other general deductions claimed must be entered by all taxpayers in Part B.

(g.) This Return must be furnished to the Commissioner of Taxation, Perth, on or before Monday, the 1st February, 1909.

(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 income from all sources, whether received in money or otherwise, exceeded £200 during the 12 months ended 31st December, 1908. If the taxpayer considers his net income does not exceed £200, he must not write the word "Nil" but must state exactly what his income is. If the wife of a taxpayer has a separate income, she must furnish a separate Return.

(j.) Taxpayers must give their full name and postal address on the front 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.) Absentees.—A taxpayer will be deemed an absentee unless he has resided within the Commonwealth on one day at least during the year 1908. The rate of income tax payable by absentees is 6d. in the £.

(m.) 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 1909 or prior to the year 1908; (8) Any expenditure incurred to protect income or property; (9) Any interest not actually paid in 1908, or any interest where the principal 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.

(n.) 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.

(o.) 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.

(p.) 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.

DECLARATION.

I, the person making this Return do hereby declare that this Return includes the whole of my income for the Year 1908, 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.....190.....

(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).

[2] PART A.

Income from Salary, Wages, Rents, and Interest for the Year ended 31st December, 1908.

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..... Name of Trustees being.....
14.	Other income (give particulars).....
Total of Items 1 to 14.....£	
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 Items 10).....
21.	Other deductions claimed (give particulars)..... (For General Deductions see Items 22 to 26.)
Total of Items 15 to 21 £	
Balance, being net Income shown by Items 1 to 21	

PART B.

GENERAL DEDUCTIONS.

Item No.	£
22.	General Deduction of £200..... 200
23.	Life Assurance Premiums paid during 1908, to .....Company.....
24.	Fidelity Guarantee Premium paid during 1908, 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, 1908, 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...£	

PART C.

Income from a Trading or Manufacturing Undertaking or from a Profession, for the Year ended 31st December, 1908.*

Item No.	£
27.	Gross sales, both cash and credit, for the year ended 31st December, 1908*.....
28.	Stock, productions, and material on hand 31st December, 1908* (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.	
34.	Purchase of stock and material during year 1908 at cost price whether paid for or not ...
35.	Stock, productions, and materials on hand 1st January, 1908* (not including plant or fixtures).....
36.	Salaries and wages paid during 1908 in production of my income, not including any sums drawn by me or by any partner in the firm.....
37.	Rent paid to Mr..... of....., during 1908 on premises used in my business (not including rent on residence).....
38.	Rates and taxes paid on business premises during 1908 (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..... of..... during 1908, 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 1908, 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 1908, 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 deductions claimed (give particulars)..... (For General Deductions see Items 22 to 26.)
Total of Items Nos. 34 to 52.....£	
Balance being net Income shown by Items 27 to 52...£	

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

PART D.

Income from Hotelkeeping, Restaurant, Eating House or Boarding House, for the Year ended 31st December, 1908.*

Item No.	£
53. Bar receipts.....	.....
54. Board and Lodging receipts (including receipts from meals).....	.....
55. Billiard Room Receipts.....	.....
56. Sundry receipts (give details).....	.....
57. Stock on hand at 31st December 1908,* namely:—	.....
(a.) Beer and Stout.....	£.....
(b.) Wine, Spirits, Cordials, and Cigars.....	£.....
(c.) Provisions, etc.....	£.....
58. Rents received from.....	.....
59. Interest received from.....	.....
60. Discounts allowed to me.....	.....
61. Goods, productions, or material taken out of business other than for sale.....	.....
62. Allowance for sustenance of taxpayer and his family (as fixed by Commissioner), give No. of persons over and under 16.....	.....
63. Other income (give particulars).....	.....
Total of Items 53 to 63.....	£.....
DEDUCTIONS.	
64. Stock on hand at 1st January, 1908,* namely:—	.....
(a.) Beer and Stout.....	£.....
(b.) Wine, Spirits, Cordials, and Cigars.....	£.....
(c.) Provisions, etc.....	£.....
65. Purchases of:—	.....
(a.) Beer and Stout.....	£.....
(b.) Wine, Spirits, Cordials, and Cigars.....	£.....
(c.) Provisions, etc.....	£.....
66. Salary and Wages paid employees only.....	.....
67. Rent paid to..... of.....	.....
68. Lighting, £.....; Rates and Taxes, £.....; Insurance, £.....	.....
69. Licenses, £.....; Advertising, £.....; Law Costs, £.....	.....
70. Repairs to business premises owned by me (the average of the last two years).....	.....
71. Interest paid, where the sum borrowed was used in the business.....	.....
72. Exchange and Discounts, £....., Postage Stamps, Telegrams, etc., £.....	.....
73. Printing and Stationery, £....., Travelling Expenses, £.....	.....
74. Bad debts written off during 1908 in connection with my business.....	.....
75. Depreciation of Plant and Machinery being..... per cent. on £.....	.....
76. Four per cent. of my interest in premises used in my business, viz.— Value of Land £....., Improvements, £....., Total, £....., 4% on such total.....	.....
77. 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):— ..... ..... .....	.....
78. Other business deductions (give particulars) ... (For General Deductions see Items 22 to 26.)	.....
Total of Items 64 to 78.....	£.....
Balance, being net Income shown by Items 53 to 78	£.....

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

PART E.

[3]

Income of Farmer, Pastoralist, or Horticulturist, for the Year ended 31st December, 1908.*

Item No.	£
79. Sales, both Cash and Credit—	.....
(a.) Wool, £.....; Live Stock, £.....; Skins, Poultry, etc., £.....	.....
(b.) Grain, Hay, Fodder, Potatoes, etc., £.....	.....
(c.) Milk, Cream, Butter, Eggs, etc., £.....	.....
(d.) Timber, Firewood, Bark, etc., £.....	.....
(e.) Wine, Fruit, Vegetables, etc., £.....	.....
80. Other receipts from Farm, Station, or Orchard, £.....	.....
81. Value of goods, provisions, etc., taken in exchange for produce.....	.....
82. 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.....	.....
83. Stock on hand on 31st December, 1908,* namely:—	.....
(a.) Sheep at..... each, £.....; Cattle at..... each, £.....	.....
(b.) Horses at..... each, £.....; other Live Stock, £.....	.....
(c.) Farm and Dairy produce, £.....; Wool, £.....; Other.....	.....
Total of Items 79 to 83.....	£.....
DEDUCTIONS.	
84. Value of Stock on hand 1st January, 1908,* namely:—	.....
(a.) Sheep at..... each, £.....; Cattle at..... each, £.....	.....
(b.) Horses at..... each, £.....; Other Live Stock, £.....	.....
(c.) Farm and Dairy produce, £.....; Wool, £.....; Other, £.....	.....
85. Purchases during the year, namely:—	.....
(a.) Sheep at..... each, £.....; Cattle at..... each, £.....	.....
(b.) Horses at..... each, £.....; Other Live Stock, £.....	.....
(c.) Farm and Dairy Produce, £.....; Seed and Fertilisers, £.....	.....
(d.) Other purchases, £.....	.....
86. 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).....	.....
87. Rent of farm or station paid to..... (not including payments to Crown where land is held under Conditional Purchase).....	.....
88. 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).....	.....
89. Rates, Taxes, Fire Insurance (not including Land or Income Tax).....	.....
90. Sacks, Twine, and Sundries.....	.....
91. 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.) (For General Deductions see Items 22 to 26.)	.....
Total of Items 84 to 91.....	£.....
Balance being net Income shown by Items 79 to 91	£.....
*If any other period of 12 months is accepted by Commissioner of Taxation, this date may be altered accordingly.	
SUMMARY.	
Net Income shown by Items 1 to 21, Part A.....	£.....
Net Income shown by Items 27 to 52, Part C.....	£.....
Net Income shown by Items 53 to 78, Part D.....	£.....
Net Income shown by Items 79 to 91, Part E.....	£.....
Total Net Income.....	£.....
Less General Deductions shown by Items 22 to 26. in Part B.....	£.....
Balance being Income chargeable.....	£.....
Income Tax payable on above Income chargeable, at 4d. in the £ amounts to £.....s.....d.....	.....

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 1908.		
		Proportion.	Amount. £ s. d.	
.....
.....
.....

Each Partner is required to furnish a separate Return of his share of the partnership profits, including his income from other sources. Individual Partner's Returns should, where possible, accompany the Partnership Return.

Statement No. 2.

TRUSTEES' STATEMENT.

(To be made where Return is that of a Trust Estate.)

Name of Trust Estate.....

Names in full of each Beneficiary.	Address of each Beneficiary.	Share of each Beneficiary.		
		Proportion.	Amount. £ s. d.	
.....
.....
.....

Note.—This Statement should be made by the senior or active trustee. Each Beneficiary must furnish 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 the return for him. The individual returns of the beneficiaries should, where possible, accompany 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.

INTEREST RECEIVED OR CREDITED ON INVESTMENTS.

Particulars of money lent by me on Mortgage, or other Security, invested in Debentures, Deposited in Bank or Savings Bank, or lent otherwise.

Name of Person, etc., to whom money lent, Bank where deposited, etc.	Address of such person etc.	Nature of Loan.	Principal lent.				Amount of Interest received or credited during 1908.			
			As at 1st January, 1908.		As at 31st December, 1908.		£	s.	d.	
			£	s.	d.	£				s.	d.
.....
.....
.....

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 31st December, 1907, with calls actually paid up to that date added (not the then market value)	Cost value of shares, etc., held on 31st December, 1908, with calls actually paid added (not the market value) ... ..	.....	.....	.....
Amount paid for purchase of scrip, shares, etc., during 1908	Amount received on sales of scrip, shares, etc., during 1908 ... ..	.....	.....	.....
Calls actually paid during 1908				
Balance—Profit shown in Item No. 11 on first page				
	£				£		

With this Return must be forwarded a List in Form K, of all persons employed during any portion of the year 1908, 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.)

Form HA shall be inserted after Form H as follows :—

[T.D. 69.]

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

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.

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 1st February, 1909.]

Write legibly. Name in Full (Surname first).....
Address
Occupation
Place of Residence during 1908.....

For the Year ended 31st December, 1908 :—

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 firm 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.....		£

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 deductions claimed (give particulars).....	
Total of Items 15-21		£

GENERAL DEDUCTIONS.		£
22.	General deduction of £200.....	200
23.	Life Assurance Premium paid during 1908 to..... Company.....	
24.	Fidelity Guarantee Premium paid during 1908 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, 1908, 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 1908, 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.....190

(Usual Signature).....

* This Form H A 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.

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

In lieu of Forms I, K, L, M, N, O, V, and W, the following Forms are inserted:—

[T.D. 44.]

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

WESTERN AUSTRALIA.
Land and Income Tax Assessment Act, 1907.

Form I. (Reg. 9.)

File No.....

Income Tax Assessment.

No.....

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, 1908, 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 1908 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....., 190 ..

(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.

[T.D. 29.]

Letters, Packets, etc., must be addressed to "The Commissioner of Taxation, Perth." WESTERN AUSTRALIA.
Land and Income Tax Assessment Act, 1907.

Form K.

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 1908 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 Sustenance to each Person employed during year.	
Surname.	Christian Name.				Paid in Money.	Value given or allowed otherwise than in money.
				£	£	£

Employees who received less than £150 in money or value during 1908 need not be included.

FORM K—continued.

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.....190 .

(Usual signature).....

Capacity in which Return is made.....

[T.D. 40.]

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

WESTERN AUSTRALIA.

Land and Income Tax Assessment Act, 1907.

Form L (Reg. 9).

DIRECTOR'S RETURN BY A COMPANY,

FOR THE YEAR ENDED 31ST DECEMBER, 1908.

Name of Company.....
 Public Officer of Company.....
 Nature of Business carried on.....
 Postal 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, 1908.

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, 1908.							
			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.

[T.D. 41.]

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

WESTERN AUSTRALIA.

Land and Income Tax Assessment Act, 1907.

Form M (Reg. 9.)

RETURN OF DEBENTURES ISSUED BY A COMPANY,

FOR THE YEAR ENDED 31ST DECEMBER, 1908.

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

Return of Debentures issued by the above-named Company to date and current during the year 1908, and of the Interest paid thereon during the year ended 31st December, 1908 :—

Name of Holder. (Surname first.)	Occupation.	Address.	Amount of Debentures.	Where Interest payable.	Amount of Interest paid or payable during year ended 31st Dec., 1908.		
					£	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....., 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.

[T.D. 42.]
 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,
 FOR THE YEAR ENDED 31ST DECEMBER, 1908.

Name of Company
 Public Officer of Company.....
 Nature of business carried on.....
 Postal 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, 1908.

Name of Depositor. (Surname first.)	Occupation or Description.	Address or Residence.	Amount of Interest paid or payable during the year 1908.			State whether deposit current at 31st December, 1908.
			£	s.	d.	

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

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.....

[T.D. 43.]

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.,
 FOR THE YEAR ENDED 31ST DECEMBER, 1908.

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 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.

[T.D. 58.]

WESTERN AUSTRALIA.

Land and Income Tax Assessment Act, 1907.

Form V (Reg. 32.)

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, 1909.

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, 1908, for the year of assessment ending the 30th day of June, 1909, 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....., 1909.

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, 1908.	Rate of Tax in the £.	Land Tax.		
			£	s.	d.
	£	½d. ¾d. 1d. 1½d.			
	Short postage				
	Fine				
	Arrears under previous assessment				
		Total	£		

Taxation Department,
Howard Street, 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.

[T.D. 59.]

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, 1909.

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, 1909, 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....., 1909.

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,
Howard Street, 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.