

# Supplement to Government Gazette

OF

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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



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