



Supplement to
Government Gazette
 OF
WESTERN AUSTRALIA.

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PERTH: FRIDAY, DECEMBER 24.

[1909.]

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

Taxation Department,
 Perth, 23rd December, 1909.

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

EDGAR T. OWEN,
 Commissioner of Taxation.

Commencement.

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

Interpretation.

Sec. 2.

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

Form of Oath.

Sec. 7.

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

Permit to Absentee.

Sec. 9 (3).

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

Notice to make Returns.

Sec 32 (1).

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

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

Land Tax Return.

Sec. 32 (4).

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

Income Tax Return.

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

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

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

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

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

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

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

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



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