



Western Australia

## **Income Tax Regulations**

Compare between:

[11 Nov 1998, 00-b0-05] and [04 Jul 2006, 00-c0-07]



Western Australia

INCOME TAX ASSESSMENT ACT 1937

## **Income Tax Regulations**

## **Part I — Preliminary**

### **1. Short title**

These Regulations may be cited as the Income Tax Regulations.

[2. ~~————~~ *Repealed in Gazette 6 January 1998 p.33.*]

### **3. Interpretation**

(1) In these Regulations —

“**The Act**” means the *Income Tax Assessment Act 1937*, and when considered in relation to any time, means that Act, or, if it has been amended, that Act as amended as in force at that time;

“**Prescribed delegate of the Commissioner**” means a person appointed by the Commissioner to be a prescribed delegate of the Commissioner for the purposes of these Regulations.

(2) In these Regulations, unless the contrary intention appears, any reference to a regulation shall be read as a reference to a regulation contained in these Regulations, and any reference to a form shall be read as a reference to a Form contained in the First Schedule to these Regulations.

## **Part II — Administration**

### **4. Oath or Declaration by officers**

The Oath or Declaration which an officer may be required to make in pursuance of Subsection (6) of Section 9 of the Act shall be in accordance with Form 1 or Form 2, as the case may be.

### **Part III — Liability to taxation**

#### **5. Live stock**

- (1) The option which may be exercised in pursuance of Section 24 of the Act, and the selection which may be made in pursuance of Section 26 of the Act, may be notified on the return of the taxpayer, or by a separate notification in writing signed by the taxpayer, which may be in accordance with Form 3 or Form 4 as the case may be.
- (2) The separate notification shall be delivered to the Commissioner at the Taxation Department, Barrack Street, Perth —
  - (a) in the case of persons furnishing returns of income derived during the year ended the thirtieth day of June, 1937, or the accounting period, if any, adopted under the Act in lieu of that year, and in which returns the value of live stock is taken into account — on or before the thirty-first day of January 1938, or within such extended time as the Commissioner allows;
  - (b) in the case of other persons — on or before the date of the furnishing of the first return in which the value of live stock is taken into account, or within such extended time as the Commissioner allows for the exercise of that option or the making of that selection, as the case may be.

- (3) For the purposes of Section 26 of the Act, the limits within which a taxpayer may select a cost price of natural increase of each class of live stock shall be as follows: —

	Minimum Value			Maximum Value		
	£	s	d	£	s	d
Sheep .....	0	4	0	1	0	0
Cattle .....	1	0	0	10	0	0
Horses .....	1	0	0	10	0	0
Pigs .....	0	5	0	1	0	0

*[Regulation 5 amended by Gazette 23 August 1940 p.1540.]*

**6. Agreement by trustee and beneficiaries**

The notice of agreement which may be given in pursuance of the proviso to Subsection (2) of Section 28 of the Act shall be in writing, signed by the trustee of the estate of the deceased and the beneficiaries (if any) who are liable to be assessed in respect of the income of the business, or of a share in that income, and shall be given to the Commissioner at the Taxation Department, Barrack Street, Perth, on or before the date of furnishing the first return by the trustee of the estate of the deceased, or within such extended time as the Commissioner allows for the giving of that notice of agreement.

*[Regulation 6 amended by Gazette 23 August 1940 p.1540.]*

**7. Option as to method of depreciation**

- (1) The option which may be exercised in pursuance of paragraph (b) of Subsection (1) of Section 58 of the Act shall be notified in accordance with Form 5, and shall be signed by the taxpayer, and delivered to the Commissioner at the Taxation Department, Barrack Street, Perth, on or before the date of the furnishing of the first return to which the option applies.

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- (2) The notification shall apply to all units of property in respect of which depreciation is allowable under the Act.

*[Regulation 7 amended by Gazette 23 August 1940 p.1540.]*

**8. Improvements of leased land**

For the purposes of paragraph (a) of Subsection (1) of Section 87 of the Act, the rate of interest shall be Five pounds per centum per annum, and the instalment referred to therein may be calculated by reference to the table in the Second Schedule.

**9. Assessment of a bank upon the basis of actual income**

The election which may be made by a bank in pursuance of paragraph (a) of Subsection (1) of Section 107 of the Act shall be in accordance with Form 9, and shall be delivered to the Commissioner at the Taxation Department, Barrack Street, Perth.

*[Regulation 9 amended by Gazette 23 August 1940 p.1540.]*

**10. Conversion of ex-Australian funds by the bank**

The election which may be made by a bank in pursuance of Subsection (1) of Section 108 of the Act shall be in accordance with Form 10, and shall be delivered to the Commissioner at the Taxation Department, Barrack Street, Perth.

*[Regulation 10 amended by Gazette 23 August 1940 p.1540.]*

**11. Order of Disposal of ex-Australian funds by a bank**

The election which may be made by a bank in pursuance of Subsection (4) of Section 108 of the Act shall be in accordance with Form 11, and shall be delivered to the Commissioner at the Taxation Department, Barrack Street, Perth.

*[Regulation 11 amended by Gazette 23 August 1940 p.1540.]*



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## **Part IV — Returns and assessments**

### **12. Returns**

Except as otherwise prescribed, every return under this Act shall —

- (a) be made and furnished in such of the forms provided by the Commissioner for the purpose as is applicable;
- (b) contain the information and particulars mentioned or referred to in that form;
- (c) be verified by declaration as therein set forth; and
- (d) be accompanied by all balance-sheets, profit and loss accounts, statements and other documents, as are mentioned in the form or as are requisite.

### **13. Returns by persons other than companies**

The form of return applicable in the case of persons other than companies shall —

- (a) itemise the income derived from various sources and the deductions claimed;
- (b) provide for separate Parts as follows: —
  - PART A — Income from personal Exertion (when Part C or Part D is unsuitable);
  - PART B — Income from Property;
  - PART C — Income from a trade, business, manufacturer or concern, not shown in Part A or Part B;
  - PART D — Income of a farmer, pastoralist or agriculturist, not shown in Part A or Part B;
- (c) provide in each Part for particulars to be supplied under separate headings relating to income derived and deductions claimed;
- (d) provide for statements as follows —
  - live stock schedule;

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- wool statement;
- wheat statement;
- hotels statement;
- statement of salaries, wages, and commission paid, and allowances to employees;
- statement by trustee or partnership;
- deductions claimed in respect of children;
- deductions claimed for dependants;
- dividends from companies;
- interest received;
- particulars relating to sources of information; and
- (e) provide for a declaration by the person making the return that the particulars shown therein and also those stated in the accompanying statements are true and correct in every particular and disclose a full and complete statement of the total income derived during the year of income.

**14. Returns by companies**

- (1) The form of return applicable in the case of companies shall provide for —
  - (a) a statement reconciling the net profit as per the profit and loss account with the net taxable income;
  - (b) a statement of dividends paid or credited during a period to be specified on the form;
  - (c) a statement of particulars relating to sources of information;
  - (d) a declaration by the Public Officer that the particulars shown in the return and also those stated in the accompanying statements are true and correct in every particular and disclose a full and complete statement of the total income derived during the year of income.

- (2) Every return by a company shall be accompanied (in addition to any other documents required under these Regulations) by statements showing the following particulars or such of those particulars or such modifications of those particulars as the Commissioner from time to time requires, namely: —
- (a) the names and addresses of all shareholders and the amount of dividend (if any) paid to each shareholder during the year preceding the year of tax;
  - (b) the names and addresses of all persons to whom interest in excess of Fifty pounds was paid or credited during the year preceding the year of tax, and the amount so paid or credited to each person;
  - (c) the total amount of interest paid or credited, during the year of income, to depositors and debenture-holders who are not residents of Australia on money secured by debentures of the company and used in the State, or used in acquiring assets for use or disposal in the State, and on money lodged at interest in the State with the company, after deducting (unless the Commissioner otherwise directs) interest paid or credited to a company not a resident of Australia but which is carrying on business in the State and which has a public officer duly appointed under the Act;
  - (d) the total amount of interest paid or credited during the year on income in respect of debentures payable to bearer, the names and addresses of the holders of which are not supplied to the Commissioner by the company;
  - (e) the names and addresses of all holders of debentures payable to bearer which the company is in a position to furnish (whether residents or non-residents), together with the amount of interest paid or credited, during the year preceding the year of tax, to each of such holders of debentures.

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**15. Statement to be furnished by employers**

- (1) Every employer of labour shall, when called upon by the Commissioner either by general notice published in the *Gazette* or by direct notice to the employer, furnish to the Commissioner a statement showing —
  - (a) the names and addresses of all persons employed by him during the period mentioned in the notice;
  - (b) the capacity in which each person was employed;
  - (c) the total amount of remuneration paid to each person during that period; and
  - (d) the value of board, residence, or other allowance made to each person during that period.
- (2) Each statement shall be furnished to the Commissioner at the Taxation Department, Barrack Street, Perth.

*[Regulation 15 amended by Gazette 23 August 1940 p.1540.]*

**16. Return by partnerships**

- (1) A return setting forth a full and complete statement of the income derived by every partnership during the year of income shall, if required by the Commissioner by notice published in the *Gazette*, be made and furnished by the partners resident in the State or by any one of them.
- (2) When there is no partner resident in the State, the return shall be made and furnished by the agent in the State for the partnership.

**17. Separate returns by partners**

- (1) Every partner in a partnership shall furnish a separate return of his total individual income (including income from the partnership and other sources) in every case in which he would be required to furnish a return if the same total income had been derived by him from sources other than the partnership.

- (2) The return shall state the income derived respectively from —
  - (a) the partnership; and
  - (b) from other sources.

**18. Returns by trustees**

- (1) A return setting forth a full and complete statement of the income derived by every trust during the year of income shall, if required by the Commissioner by notice published in the *Gazette*, be made and furnished by the trustees resident in the State or by any one of them.
- (2) When there is no trustee resident in the State, the return shall be made and furnished by the agent in the State for the trustees.

**19. Returns by agents**

Every person liable to furnish a return as agent for any person shall furnish a separate return for each person for whom he is agent, in addition to his own individual return.

**20. Not sole agent**

If an agent is not the sole agent in Australia for a person for whom he is required to furnish a return, he shall set forth in that return particulars of all his transactions, as agent for that person.

**21. State agent for interstate principal**

Every person in the State who sells goods for, or who is instrumental in the sale of goods for a principal carrying on business outside the State, shall furnish a return stating —

- (a) the full name and address of the principal;
- (b) the nature of the goods sold by him or through his instrumentality;
- (c) the total sale price of the goods sold by him or through his instrumentality.

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**22. Horseracing clubs or companies**

- (1) Every club or company which conducts a horserace shall within fourteen days of the date when the stakes are payable furnish a return stating —
  - (a) the date upon which the meeting was held;
  - (b) the total value of the stakes won, whether in cash or otherwise;
  - (c) the amount of tax due thereon.
- (2) The tax payable upon such stakes shall be paid when the return is lodged.

**23. Special returns**

Returns required by the Commissioner otherwise than by notice published in the *Gazette* shall be made and furnished in the form required by the Commissioner.

**24. Substantially similar form**

The Commissioner may at any time accept a return or form which is substantially in accordance with a prescribed form or a form provided by the Commissioner.

**25. Identification of statements accompanying returns**

Any balance sheet, profit and loss account and any other statement, document, list, or information, accompanying any return, shall be signed by the person making and furnishing the return, and shall bear an indorsement so that it may be identified as so accompanying the return.

**26. Return to be furnished to Commissioner**

Every return shall be furnished to the Commissioner at the Taxation Department, Barrack Street, Perth.

*[Regulation 26 amended by Gazette 23 August 1940 p.1540.]*

**27. When return deemed to be furnished**

A return shall not be deemed to have been duly furnished to the Commissioner unless and until —

- (a) the proper form signed as required by the Act and Regulations and containing a full, true and complete statement of all matters and things required to be stated therein by the Act and Regulations, the Commissioner, and the form itself; and
- (b) all balance-sheets, profit and loss accounts, statements, notices, and other documents which, by the Act, the Regulations, or the Commissioner, are required to accompany the return

have been received by an officer authorised by the commissioner to receive returns.

**28. Persons to take necessary steps for due furnishing of return**

Whenever a person is required by the Act, the Regulations, or the Commissioner, to furnish a return to the Commissioner, it shall be the duty of that person to make the required return and to take all steps necessary to insure that the return is received by the Commissioner.

**29. Notice of address**

Every person who furnishes a return shall, in the return, give an address in Australia for service.

**30. Notice of change of address**

Every person who has given an address for service and who subsequently changes his address shall, within one month after the change, give to the Commissioner at the Taxation Department, Barrack Street, Perth, notice in writing of his new address in Australia for service.

*[Regulation 30 amended by Gazette 23 August 1940 p.1540.]*

**31. Address for service**

The address for service last given to the Commissioner by any person shall, for all purposes under the Act and Regulations, be his address for service, but where no address for service has been given to the Commissioner, or where the departmental records disclose that such person has subsequently changed his address and he has not notified the Commissioner, either in the return or by separate written advice, of such change, then the address of the person, as described in any record in the custody of the Commissioner, shall be his address for service.

**32. Last known place of business or abode**

The address for service as prescribed in the last preceding Regulation shall, for all purposes under the Act and Regulations, be deemed to be the last known place of business or abode in Australia of any person.

**33. Failure to notify change of address**

Any person who changes his address and fails to give to the Commissioner notice of his new address in Australia for service shall not be permitted to plead such change of address as a defence in any proceedings (whether civil or criminal) instituted against him under the Act or Regulation.



**34. Annotations on returns**

- (1) The Commissioner may cause or permit his officers to make on any return such marks, figures and annotations as the Commissioner thinks fit.
- (2) The marks, figures and annotations shall be made in ink of a colour different from that of the ink used in the return.

**35. Particulars relating to sources of information**

- (1) Every person who charges, directly or indirectly, any fee for preparing or assisting in the preparation of any return shall furnish information in accordance with Form 6 as to —
  - (a) what books of account, if any, are kept by or on behalf of the taxpayer.
  - (b) the name and address of the person by whom those books are kept;
  - (c) whether the books are audited each year, and, if so, the name and address of the person by whom they are audited;
  - (d) whether the return is in accordance with those books;
  - (e) if the return is not in accordance with those books, the basis upon which, and the information upon which, the return has been prepared; and
  - (f) whether he has satisfied himself, and if so, in what manner, that the books of account or other sources of information upon which the return is based are correct and disclose the whole of the taxpayer's income from all sources,and shall sign the certificate contained in that Form.
- (2) Every person carrying on business who does not furnish with his return an agent's certificate shall furnish the particulars referred to in paragraphs (a) to (e) (inclusive) in the last preceding sub-regulation.

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(3) In the case of a return by a company, Form 6 shall be altered by omitting the words —

“B. Every person carrying on business who does not furnish with his return an agent’s certificate,”

and inserting in their stead the words —

“

B. Every company carrying on business which does not furnish with its return an agent’s certificate.

”.

## **Part V — Objections and appeals**

### **36. Form of objections**

- (1) An objection against an assessment under Section 168 of the Act may be made in accordance with Form 7.
- (2) The objection shall be posted to, or lodged with, the Commissioner at the Taxation Department, Barrack Street, Perth.

*[Regulation 36 amended by Gazette 23 August 1940 p.1540.]*

### **37. Evidence on appeal**

Where the Commissioner has, in pursuance of paragraph (a) of Subsection (2) of Section 159 of the Act, amended an assessment, the production in any proceedings on appeal against the assessment as so amended, of a certificate in writing signed by the Commissioner stating that he is of opinion that the avoidance of tax was due to fraud or evasion, shall be conclusive evidence that the Commissioner was of opinion as stated in the said certificate.

## **Part VI — Collection and recovery of tax**

### **38. How tax may be paid**

A taxpayer may pay income tax —

- (a) by delivery of cash, bank notes, cheques, or tax stamps, at the office of the Commissioner or at the office of any other Commissioner or Deputy Commissioner of Taxation in Australia;
- (b) by remitting the tax to the Commissioner by bank draft, or cheque, or postal money order or postal note payable in Perth or by tax stamps.
- (c) Where the taxpayer is an employee from whose salary or wages deductions have been made under Division 2 of Part VI of the *Income Tax Assessment Act 1937-1939*, by the production to the Commissioner of the book containing tax stamps which he is required to keep pursuant to section 195 of the said Act.

Provided that the Commissioner shall not be obliged to accept tax stamps from any taxpayer at intervals of less than three months.

*[Regulation 38 amended by Gazette 23 August 1940 p.1541.]*

### **39. Post office to be agent of remitter**

When a remittance is posted by a taxpayer addressed to the Commissioner the Post Office shall be deemed to be the agent of the remitter, and payment shall not be deemed to have been made until the remittance has been received by the addressee.

### **40. Payment by cheque**

When a cheque has been delivered or remitted to the Commissioner in payment of income tax, the tax shall (notwithstanding any receipt given therefor) not be deemed to have been paid until the amount for which the cheque is drawn has been collected.

**41. Part payment of tax**

Except with the express consent of the Commissioner, or such officer as he may authorise, no money shall be accepted on account or in part payment of income tax.

**42. Postage to be prepaid**

The postage on every return, statement, communication, remittance, or other matter sent by post, addressed to the Commissioner, shall be fully prepaid by the sender.

**43. Deficient postage**

When any sum is received as payment of income tax, the Commissioner shall first deduct therefrom the amount of postage and surcharge (if any) paid upon any unstamped or insufficiently stamped matter received through the post from the taxpayer and shall credit in payment of tax only the net amount then remaining.

**44. Notice to the Commonwealth or a State**

- (1) The person upon whom notice may be served in pursuance of Section 189 of the Act in respect to any employee of the Commonwealth or of the State shall be the Paying Officer of the Department of the Commonwealth or a State, as the case may be, in which the employee is for the time being employed.
- (2) For the purposes of this regulation, "Paying Officer" means any officer of the Commonwealth or a State who, by any law, regulation, or appointment, is charged with the duty of disbursing or who does actually disburse any public moneys.

**45. Certificate as to service of notice of assessment, etc.**

In any action against a person for the recovery of income tax a certificate in writing, signed by the Commissioner, or a prescribed delegate of the Commissioner, certifying that —

- (a) the person named in the certificate is a taxpayer;

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- (b) an assessment of income tax was duly made against him in respect of the year mentioned in the certificate;
- (c) the particulars of the assessment are as stated in the certificate;
- (d) notice of the assessment was duly served upon him;
- (e) the sum named in the certificate was at the date of the certificate due by him to the King on behalf of the State in respect of income tax,

shall be *prima facie* evidence of the facts stated in the certificate.

**46. Evidence by affidavit**

In any action for the recovery of income tax, evidence may be given by affidavit, but the Court may require the deponent to attend for the purpose of being cross-examined.

## **Part VII — Penal provisions and prosecutions**

**47. Certificate as to failure to furnish a return**

In any proceedings against a person for failing or neglecting to duly furnish a return, a certificate in writing signed by the Commissioner, or a prescribed delegate of the Commissioner, certifying that no return has been received from that person by any officer authorized by the Commissioner to receive returns, shall be *prima facie* evidence that the defendant has failed or neglected to duly furnish a return.

**48. Certificate as to failure to furnish information required under section 225 (now section 247)**

In any proceedings against a person for failing or neglecting duly to furnish the Commissioner with any information required by the Commissioner pursuant to Section 225 of the *Income Tax Assessment Act 1937*, a certificate in writing signed by the Commissioner, or a prescribed delegate of the Commissioner, certifying —

- (a) that the defendant was required by the Commissioner by notice in writing to furnish the Commissioner with such information; and
- (b) that the defendant failed or neglected duly to furnish the Commissioner with such information as and when required by the Commissioner,

shall be *prima facie* evidence of the facts stated in the certificate.

**49. Order to comply with requirement**

An Order made by a Court in pursuance of Section 194 of the Act may be served in the manner prescribed for the serving of notices by regulation 51.

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**50. Enforcement of orders for payment**

- (1) Where an order for the payment of a sum of money by any person to the Commissioner is made under Part VII of the Act by a Court of Summary Jurisdiction, the Commissioner may obtain from the Clerk or other proper officer of the Court a certificate under Section 209 of the Act.
- (2) The certificate shall be in accordance with Form 8 and shall contain the following particulars: —
  - (a) the name and location of the Court making the order;
  - (b) the name and address of the defendant; and
  - (c) the date and amount of the order and the section of Part VII of the Act under which the order was made.
- (3) Upon production of the certificate to the registrar, or other proper officer of a Court having jurisdiction to entertain civil proceedings to the amount of the order, that officer shall register the certificate by entering the particulars thereof in a book to be kept by him.
- (4) A certificate shall not be registered after the lapse of twelve months from the date of the order to which it relates unless leave in that behalf has first been obtained from the Court in which it is proposed to register the certificate.



## **Part VIIA — Licensing of tax stamp vendors**

**50A. Application for licence**

Every application for a license to vend tax stamps shall be made to the Commissioner of Taxation, Taxation Department, Barrack street, Perth.

**50B. Stamp licence**

If the Commissioner approves of the application a Stamp License in accordance with Form 13 in the first Schedule to these regulations shall be issued to the applicant who shall, on receiving the license, complete the detachable undertaking at the foot of Form 13 aforesaid and forward it forthwith to the Commissioner of Taxation at the address aforesaid.

**50C. Vendor to comply with licence conditions**

Every vendor to whom a license in accordance with Form 13 aforesaid is issued shall comply with each and every general condition of such license.

**50D. Commission**

The rate of commission payable to licensed vendors shall be one and a half per centum, but no commission shall be payable if the face value of tax stamps purchased at any one time is less than £1.

**50E. Sign to be displayed**

Every licensed vendor shall cause to be exhibited, in a conspicuous position in the front of the premises licensed, a notice with the words "Licensed to sell Tax Stamps," in letters at least one halfinch high and of proportionate breadth.

*[PART VIIA inserted by Gazette 23 August 1940 p.1541.]*

### **Part VIII — Miscellaneous**

**51. Service of Notices etc.**

Any notice or other communication by or on behalf of the Commissioner may be served upon any person —

- (a) by causing it to be personally served on him; or
- (b) by leaving it at his address for service; or
- (c) by posting it by prepaid letter post, addressed to him at his address for service;

and in any case to which paragraph (c) of this regulation applies, unless the contrary is proved, service thereof shall be deemed to have been effected at the time when it would, in the ordinary course of post, have arrived at the place to which it was addressed.

**52. Signatures**

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

**53. Appointment of prescribed delegate**

The Commissioner may, by notice published in the *Gazette*, appoint any person to be a prescribed delegate of the Commissioner for the purposes of these Regulations.

**54. Appointment of Public Officer**

Whenever the position of Public Officer of a company becomes vacant, and it is necessary for a new Public Officer to be appointed, the notice of appointment by the company of a new Public Officer shall be given on Form 12 to the Commissioner at the Taxation Department, Barrack Street, Perth.

*[Regulation 54 amended by Gazette 23 August 1940 p.1541.]*

**55. Expenses of persons required to attend and give evidence**

Where a person (other than the taxpayer or a representative of the taxpayer concerning whom the evidence is required) is required under Section 225 of the Act to attend and give evidence before the Commissioner or an officer authorised by him, there may be allowed to that person the sum (not exceeding in any case One pound per diem) actually and necessarily lost by him by reason of his attendance, and in addition (if he resides more than four miles from the place at which he is required to attend) such sum for travelling expenses (not exceeding the sum actually paid) as the person conducting the inquiry thinks reasonable.

**55A. Where tax stamps have been destroyed**

- (1) Where tax stamps have been destroyed, the Commissioner may, upon production to him of such evidence as in his opinion is satisfactory proof of such destruction, treat as a payment the face value of such destroyed stamps.
- (2) Any claim made in pursuance of this regulation shall be supported by a statutory declaration made by the claimant, and, where practicable, by at least one other person possessing a knowledge of the particular circumstances surrounding the destruction.

*[Regulation 55A amended by Gazette 23 August 1940 p.1541.]*

**56. Amount of penalty**

Any contravention of these regulations shall be punishable on conviction by a fine of not less than One pound or more than Twenty pounds.

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**The First Schedule**

Form 1

[Sec. 9, Reg. 4.]

Western Australia

*Income Tax Assessment Act 1937*

**OFFICER'S OATH OF SECRECY**

I, ....., of ....., in the State of .  
....., in the Commonwealth of Australia, being an officer  
within the meaning of Section 9 of the *Income Tax Assessment Act 1937*, do  
swear that I will not, either directly or indirectly, except as permitted under the  
said section, and either while I am, or after I cease to be, an officer, make a  
record of, or divulge or communicate to any person any information respecting  
the affairs of any other person, disclosed or obtained under the provision of the  
*Income Tax Assessment Act 1937*, or of any amendment thereof, or of any Act  
substituted therefor, or of any previous law of the State relating to Income Tax.

**SO HELP ME GOD**

.....  
Signature

Sworn and subscribed at ....., in the State of Western Australia,  
this ..... day of ....., 19 ....., before me —  
Justice of the Peace for the Perth Magisterial District.

.....  
Signature

Form 2

[Sec. 9, Reg. 4.]

**Income Tax Regulations**  
**The First Schedule**

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Western Australia  
*Income Tax Assessment Act 1937*  
**OFFICER'S DECLARATION OF SECRECY**

I, ..... of ..... in the State of ....., in the Commonwealth of Australia, being an officer within the meaning of Section 9 of the *Income Tax Assessment Act 1937*, do solemnly and sincerely declare that I will not, either directly or indirectly, except as permitted under the said section, and either while I am, or after I cease to be, an officer, make a record of, or divulge or communicate to any person any information respecting the affairs of any other person, disclosed or obtained under the provisions of the *Income Tax Assessment Act 1937*, or of any amendment thereof, or of any Act substituted therefor, or of any previous law of the State relating to Income Tax.

.....  
Signature

Declared at ....., in the State of Western Australia, this ..... of ..... 19 ....., before me —

Justice of the Peace for the Perth  
Magisterial District. }  
Commissioner for Declarations.

.....  
Signature

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Form 3

[Sec. 24, Reg. 5.]

Western Australia  
*Income Tax Assessment Act 1937*

**NOTICE OF OPTION AS TO BASIS OF VALUATION OF LIVE STOCK**

I, ..... of ..... in the State of ....., hereby exercise the option granted by Section 24 of the above—mentioned Act by requiring that the value of live stock to be taken into account shall be the \*cost price.

\*market selling value.

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

.....  
Signature of Taxpayer

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\*Strike out whichever is not wanted.

Form 4

[Sec. 26, Reg. 5.]

Western Australia

*Income Tax Assessment Act 1937*

NOTICE OF SELECTION OF COST PRICE OF NATURAL INCREASE

I, ..... of ..... in the State of ....., in pursuance of Section 26 of the above-mentioned Act, hereby select, as the cost price of natural increase of each class of live stock to be taken into account, the amount shown hereunder as the selected amount.

Prescribed limits of Selection

	Minimum Amount			Maximum Amount			Selected Amount		
	£	s	d	£	s	d	£	s	d
Sheep .....	0	4	0	1	0	0	.....	.....	.....
Cattle .....	1	0	0	10	0	0	.....	.....	.....
Horses .....	1	0	0	10	0	0	.....	.....	.....
Pigs .....	0	5	0	1	0	0	.....	.....	.....

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

.....  
Signature of Taxpayer

**Income Tax Regulations**  
**The First Schedule**

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Form 5

[Sec. 58, Reg. 7.]

Western Australia

*Income Tax Assessment Act 1937*

**NOTICE OF OPTION AS TO METHOD OF CALCULATION OF  
DEPRECIATION OF PROPERTY**

I, ..... of ..... in the  
State of ....., hereby exercise the option referred to in  
Section 58 (1) (b) of the above Act by requiring that the depreciation allowable  
under the Act in respect of any unit of property shall be the percentage fixed in  
pursuance of Section 57 of the Act of the cost of that unit.

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

.....  
Signature of Taxpayer

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**Income Tax Regulations  
The First Schedule**

Form 6

[Sec. 153, Reg. 35.]

Western Australia

*Income Tax Assessment Act 1937*

PARTICULARS RELATING TO SOURCES OF INFORMATION

To be given by —

- |  |   |  |
|--|---|--|
| <p>A. Any person who charges directly or indirectly any fee for preparing or assisting to prepare this return.</p> <p>B. Every person <u>carrying on business</u> who does not furnish with his return an agent's certificate.</p> | } | <p>Cross out whichever does not apply.</p> |
|--|---|--|

Question	Answer
<p>(1) What books of account, if any, are kept by or on behalf of the taxpayer?</p> <p>(2) By whom are those books of account kept? (State name and address.)</p> <p>(3) Are those books of account audited each year? If so, by whom?</p> <p>(4) Is the return in accordance with those books?</p> <p>(5) If the return is not in accordance with those books, on what basis and upon what information has the return been prepared?</p> <p>* (6) Have you satisfied yourself and, if so, how, that the books of account, or other sources of information upon which the return is based, are correct and disclose the whole of the taxpayer's income from all sources?</p> <p>* To be answered only by the person mentioned in "A" above.</p>	

**Income Tax Regulations**  
**The First Schedule**

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Certificate by Agent I, . . . . ., having charged the taxpayer a fee for preparing or assisting in the preparation of this return, hereby certify that the answers set forth above in the second column in this statement opposite to the questions set forth in the first column thereof are true and correct in every particular.

Date . . . . . (Signature of Agent) . . . . .

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Form 7  
Western Australia  
*Income Tax Assessment Act 1937*

[Sec. 168, Reg. 36.]

File No. . . . .

**NOTICE OF OBJECTION AGAINST ASSESSMENT**

I hereby object against the assessment of income tax based on income derived during the year ended . . . . . and issued to me by notice of assessment dated . . . . ., and claim that the assessment should be reduced by —

- (a) the excision of the following amounts included in the assessable income: —
- (b) the allowance of the following amounts as deductions: —
- (c) the following items not covered by (a) and (b) (such as rebates of tax, etc.): —

The grounds on which I rely are: —

(Section 168 of the act requires that the grounds be stated fully and in detail.)

Signature . . . . .

Address . . . . .

Date . . . . .

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**Income Tax Regulations  
The First Schedule**

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Form 8

[Sec. 209, Reg. 50.]

Western Australia

**CERTIFICATE OF ORDER UNDER THE *INCOME TAX ASSESSMENT  
ACT 1937***

In pursuance of Section 209 of the *Income Tax Assessment Act 1937*, I, . . . . .  
. . . . ., the \*Clerk of the (insert name and location of Court), hereby  
certify that on the . . . . . day of . . . . ., 19 . . . ., the said Court,  
acting under Section . . . . . of that Act, ordered (insert name and address of  
defendant) to pay to the Commissioner of Taxation the sum of . . . . .

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

. . . . .  
\*Clerk of the Court

\* If the Certificate is not granted by the Clerk of the Court, substitute title of  
the proper officer by whom it is granted.

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Form 9

[Sec. 107 (1) (a), Reg. 9.]

Western Australia

***Income Tax Assessment Act 1937***

**NOTICE OF ELECTION BY A BANK PURSUANT TO SECTION 107 (1) (a)  
OF THE ABOVEMENTIONED ACT**

. . . . . (corporate name of bank)  
being a bank within the meaning of Division 7 of Part III, of the *Income Tax  
Assessment Act 1937*, do, in pursuance of paragraph (a) of Subsection (1) of  
Section 107 of the said Act, hereby elect that Sections 105 and 106 thereof shall  
not apply with respect to the assessment of its income.

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

Signature of Public Officer.

**Income Tax Regulations**  
**The First Schedule**

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Form 10

[Sec. 108 (1), Reg. 10.]

Western Australia

*Income Tax Assessment Act 1937*

NOTICE OF ELECTION BY A BANK PURSUANT TO SECTION 108 (1)  
OF THE ABOVEMENTIONED ACT

..... (corporate name of bank)  
being a bank within the meaning of Division 7 of Part III, of the *Income Tax Assessment Act 1937*, do, in pursuance of Subsection (1) of Section 108 of the said Act, hereby elect that its funds out of Australia at the end of the year of income ending ..... shall be converted at the rates and in the manner specified in Subsection (3) of Section 108 thereof.

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

Signature of Public Officer.

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Form 11

Western Australia

*Income Tax Assessment Act 1937*

[Sec. 108 (4), Reg. 11.]

NOTICE OF ELECTION BY A BANK PURSUANT TO SECTION 108 (4)  
OF THE ABOVEMENTIONED ACT

..... (corporate name of bank)  
being a bank within the meaning of Division 7 of Part III, of the *Income Tax Assessment Act 1937*, do hereby elect that in respect of transactions in exchange to which the provisions of Section 108 of the said Act apply, to come under the provisions of Subsection (4) of Section 108 of such Act.

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

Signature of Public Officer.

**Income Tax Regulations  
The First Schedule**

Form 12  
Western Australia  
*Income Tax Assessment Act 1937*

[Sec. 213 (1) (c), Reg. 54.]

**PUBLIC OFFICER, ETC., OF COMPANY**

To the Commissioner of Taxation,  
Perth.

In compliance with Section 213 of the abovenamed 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 ..... a company carrying on business or having an office or place of business in the State or deriving income in the State from property; and
- (b) that ..... has been duly appointed by such company as the place within Western Australia at which any notice or other instruments under the abovenamed Act affecting the said company may be served or delivered.

Signature .....

Address .....

.....

Specimen Signature of Public Officer:

.....

Date ..... 19 .....

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

Commissioner of Taxation.

Note — To be sent to the Commissioner in duplicate within the time prescribed in Section 213 of the Act.

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**Income Tax Regulations**  
**The Second Schedule**

**The Second Schedule**

[Sec. 87, Reg. 8.]

TABLE

Showing the sum which, if invested annually at 5 per centum per annum compound interest, would amount to £1 at the end of any number of years from 1 to 99.

(Annual investment made at the commencement of each year.)

Years	Amounts	Years	Amounts	Years	Amounts
	£		£		£
1 . . . . .	.952381	34 . . . . .	.011195	67 . . . . .	.001884
2 . . . . .	.464576	35 . . . . .	.010545	68 . . . . .	.001790
3 . . . . .	.302104	36 . . . . .	.009937	69 . . . . .	.001702
4 . . . . .	.220964	37 . . . . .	.009371	70 . . . . .	.001618
5 . . . . .	.172357	38 . . . . .	.008842	71 . . . . .	.001539
6 . . . . .	.140016	39 . . . . .	.008348	72 . . . . .	.001463
7 . . . . .	.116971	40 . . . . .	.007884	73 . . . . .	.001391
8 . . . . .	.099735	41 . . . . .	.007450	74 . . . . .	.001324
9 . . . . .	.086371	42 . . . . .	.007043	75 . . . . .	.001259
10 . . . . .	.075719	43 . . . . .	.006660	76 . . . . .	.001197
11 . . . . .	.067037	44 . . . . .	.006301	77 . . . . .	.001139
12 . . . . .	.059833	45 . . . . .	.005964	78 . . . . .	.001084
13 . . . . .	.053768	46 . . . . .	.005646	79 . . . . .	.001030
14 . . . . .	.048594	47 . . . . .	.005347	80 . . . . .	.000981
15 . . . . .	.044135	48 . . . . .	.005065	81 . . . . .	.000933
16 . . . . .	.040257	49 . . . . .	.004800	82 . . . . .	.000888
17 . . . . .	.036856	50 . . . . .	.004550	83 . . . . .	.000845
18 . . . . .	.033853	51 . . . . .	.004313	84 . . . . .	.000804
19 . . . . .	.031186	52 . . . . .	.004090	85 . . . . .	.000765
20 . . . . .	.028803	53 . . . . .	.003879	86 . . . . .	.000728
21 . . . . .	.026663	54 . . . . .	.003680	87 . . . . .	.000692
22 . . . . .	.024734	55 . . . . .	.003492	88 . . . . .	.000659
23 . . . . .	.022988	56 . . . . .	.003314	89 . . . . .	.000628
24 . . . . .	.021401	57 . . . . .	.003146	90 . . . . .	.000597
25 . . . . .	.019954	58 . . . . .	.002987	91 . . . . .	.000569
26 . . . . .	.018632	59 . . . . .	.002836	92 . . . . .	.000541
27 . . . . .	.017421	60 . . . . .	.002693	93 . . . . .	.000515
28 . . . . .	.016308	61 . . . . .	.002558	94 . . . . .	.000490
29 . . . . .	.015282	62 . . . . .	.002430	95 . . . . .	.000467
30 . . . . .	.014334	63 . . . . .	.002309	96 . . . . .	.000444
31 . . . . .	.013459	64 . . . . .	.002194	97 . . . . .	.000423
32 . . . . .	.012648	65 . . . . .	.002085	98 . . . . .	.000403

**Income Tax Regulations  
The Second Schedule**

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33 . . . . .	.011895	66 . . . . .	.001982	99 . . . . .	.000383
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Western Australia

Form 13

Registered No. . . . .

[Regulation 50B.]

Taxation Department,  
Barrack street,  
Perth.

**TAX STAMP LICENSE**

(This License is not transferable)

I have this day appointed . . . . . a licensed Vendor of  
(Full Name)

Tax Stamps at . . . . . only, subject to the following  
(Location of Premises)

general conditions: —

1. A notice shall, throughout the currency of this license, be exhibited in some conspicuous place in front of the premises licensed, with the words “Licensed to sell Tax Stamps” printed in letters at least one-half inch in height and of proportionate breadth.
2. The licensed vendor shall, by requisition on the proper form, obtain all supplies of stamps from the Treasury, Perth.
3. Supplies of stamps shall be purchased by the licensed vendor for cash.
4. Commission will be allowed under this license at the rate prescribed.
5. The commission shall not be shared with any other person.
6. Stamps shall be procurable by the public at any time that the licensee’s place of business is open.
7. Any intention on the part of the licensee to discontinue the sale of stamps shall be communicated to the Commissioner of Taxation, Perth.
8. This license will be liable to cancellation if —
  - (a) stamps are obtained from a source other than that authorised;
  - (b) the conditions under which this license is held are not strictly observed;and will be cancelled forthwith if the licensee sells stamps at any place other than the premises mentioned in this license.

**Income Tax Regulations**  
**The Second Schedule**

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9. This license may at any time be revoked by the Commissioner of Taxation.

.....  
Commissioner of Taxation.

.....  
**UNDERTAKING**

(To be immediately signed by the licensee and returned to the Commissioner of Taxation, Taxation Department, Barrack street, Perth.)

Registered No. ....

I hereby undertake to comply in all respects with the general conditions under which a license to sell Tax Stamps at ..... was issued to me on the ..... by the Commissioner of Taxation, Perth, which conditions are set out in such license.

(Signed) .....

*[Form 13 inserted by Gazette 23 August 1940 p.1541-2.]*



**Income Tax Regulations**

**Notes**

<sup>1.</sup> This is a compilation of the *Income Tax Regulations* and includes the amendments referred to in the following Table.

**Table of Regulations**

**Compilation table**

<u>Regulation</u> <u>Citation</u>	<u>Gazettal</u>	<u>Commencement</u>	<u>Miscell</u>
<i>Income Tax Regulations</i>	24 <del>December</del> <u>D</u> <u>ec</u> 1937 pp.2173-82 23 <del>August</del> <u>Aug</u> 1940 pp.1540-2		<b>Deleted Cells</b>
<i>Miscellaneous Amendments Regulations 1997</i>	6 <del>January</del> <u>Jan</u> 1998 p.33	6 <del>January</del> <u>Jan</u> 1998	
<u>These regulations were repealed as a result of the repeal of the <i>Income Tax Assessment Act 1937</i> by the <i>Statute Law Revision Act 2006</i> s. 3(1) (No. 37 of 2006) as at 4 Jul 2006 (see s. 2)</u>			