



SECOND SUPPLEMENT

TO THE

VICTORIA

GOVERNMENT GAZETTE

OF FRIDAY, FEBRUARY 9, 1900.

Published by Authority.

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No. 16.]

FRIDAY, FEBRUARY 9.

[1900.

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Income Tax Acts.

REGULATIONS.

*At the Law Courts, Melbourne, the eighth day of February, 1900.*

PRESENT :

His Excellency the Lieutenant-Governor.

Mr. Outtrim

Mr. Graham.

**W**HEREAS by the *Income Tax Act 1895* (58 Vict. No. 1374) it is amongst other things enacted that the Governor in Council may make regulations not inconsistent with the said Act for the purposes, or any of them, therein mentioned : Now therefore His Excellency the Lieutenant-Governor of Victoria, with the advice of the Executive Council thereof, doth by this Order make the following Regulations (that is to say) :—

1. The notice to make Returns for the period commencing on the 1st day of January, 1900, shall be in the following form :—

“ Income Tax.

“ NOTICE TO MAKE RETURNS.

“ Notice is hereby given that in pursuance of the Income Tax Acts and the Regulations made thereunder, every person and company (other than a company under section 10 of the *Income Tax Act 1895*) liable to make any return or declaration under the said Acts or Regulations, is hereby required to duly make and furnish to me in the prescribed form such return or declaration on or before the 1st day of March, 1900.

"And every company liable to make a return under section 10 of the *Income Tax Act 1895* or under the Regulations is hereby required to duly make and furnish to me in the prescribed form such return on or before the 31st day of March, 1900.

"Every such return or declaration shall be addressed to the Commissioner of Taxes, and be delivered at, or forwarded by post to, the Income Tax Office, Queen-street, Melbourne.

"Any person or company failing or neglecting to furnish a return or declaration at the proscribed time, or making a false return, is under the said Acts liable to a penalty of not less than £2 nor more than £100, and will be assessed and charged a double amount of tax in addition to the tax for which he would have been otherwise liable; and under the said Acts the Commissioner may assess any such defaulter for such sum as the Commissioner thinks ought to be charged.

"Any person making a false declaration is liable to be prosecuted for perjury.

"Dated this     day of                                     , 1900.

"Commissioner of Taxes.

"Income Tax Office, Queen-street, Melbourne."

2. A return for the period commencing on the 1st day of January, 1900, in the form in Schedule A hereto, containing the information and particulars mentioned or referred to in such form, and verified by the declaration therein set forth, and accompanied by such balance-sheets, statements, lists, and other documents as may be mentioned in such form or as may be requisite, shall be furnished to the Commissioner on or before the 1st day of March, 1900, by—

- (a) Every person carrying on any profession, vocation, trade, business, calling, employment, occupation, manufacture, adventure, or concern, and every person employed at wages, salary, or other remuneration, or receiving pension allowance, superannuation, or other emolument, and those receiving income from property or from any other source whatever, whose gross income, within the meaning of the Act, earned in or derived from Victoria, amounts to £200 per annum or upwards;
- (b) Every attorney or agent for any taxpayer permanently or temporarily absent from Victoria;
- (c) Every trustee, executor, administrator, guardian, committee, or receiver entitled to or having the management, receipt, care, or control of any income earned in or derived from Victoria;
- (d) Every person who is required by the Commissioner to furnish a return.

3. The return for the period commencing on the 1st day of January, 1900, to be furnished on behalf of a company within the operation of Section 10 of the principal Act and carrying on in Victoria the business of bankers shall show the assets and liabilities of such company, and the return for the like period to be furnished by any other company within the operation of such section shall show the gross receipts of such company, and all such returns shall be in such one of the forms set forth in Schedule C hereto as may be applicable, and shall contain all the information and particulars therein mentioned, and shall be verified as therein set forth.

4. The assessments of incomes for the period commencing on 1st day of January, 1900, shall be prepared on or before the 17th day of May, 1900.

5. Notice of the making of the assessment of income of any taxpayer shall be given to such taxpayer pursuant to Section 23 of the Principal Act in the form in Schedule E hereto, with such additions to or variations of the particulars thereof, as may in any particular case be required by the Commissioner.

6. The form of declaration in lieu of return under the provisions of Section 18 of the *Income Tax Act 1896*, No. 1467, for the period commencing on the 1st day of January, 1900, shall be in the form Schedule H hereto.

7. The returns to be furnished for the period commencing on the 1st day of January, 1900, under the provisions of Section 38 (1) and (3) of the Principal Act shall be in the form in Schedule B hereto.

8. The returns to be furnished for the period commencing on the 1st day of January, 1900, under the provisions of Section 38 (2) of the Principal Act shall be in the form in Schedule D hereto.

9. The income tax on assessments of incomes for the period commencing on the 1st day of January, 1900, shall be paid in one sum on or before the 2nd day of June, 1900.

## SCHEDULES.

## Income Tax Acts.

## SCHEDULE A.

## RETURN OF INCOME FOR THE YEAR ENDED 31st DECEMBER, 1899.

In pursuance of the above Acts and of the Regulations made thereunder, every person having assessable income within the meaning of the said Acts is required to procure and fill up this Return, and deliver the same at or forward it by post to the Commissioner of Taxes, Melbourne, on or before the 1st day of March, 1900. In default thereof he will incur a penalty of £100 and double the amount of the tax.

ASSESSMENT No. \_\_\_\_\_

Name of person to be assessed \_\_\_\_\_

Occupation \_\_\_\_\_

Postal address (for service of notices, &amp;c.) \_\_\_\_\_

On whose behalf or in what capacity return is made \_\_\_\_\_

## PARTNERSHIP STATEMENT.

Description or Style of Firm.	Place of Business.	Names of Partners.	Residences of Partners.	Net Share of each Partner of the Profits for the Year 1899.

NOTE.—A return of the partnership income containing a copy of the balance-sheet or details (as within) must be furnished by the senior resident partner, or other representative, and he must on that return also fill in this Statement. Each partner also should make his own individual return of his net share of the profits, and also of his income from all other sources. The individual return, wherever practicable, should accompany the partnership return.

## • TRUSTEE'S STATEMENT.

Name of Persons beneficially entitled to the Income.	Residence.	Net Share of each.

NOTE.—A return of the income of the trust estate must be furnished by the senior or active trustee, and he must on that return also fill in this Statement. Each beneficiary also must lodge his own individual return of income from all sources including this. If under legal disability the trustee or guardian should make the return for him. Wherever possible the individual returns should be attached to the return of the trust estate.

## ATTORNEY OR AGENT'S STATEMENT.

Name of Person or Company temporarily or permanently absent.	Occupation of Person, or Nature of Company's Business.	Residence of Person, or Principal Place of Business of Company.

NOTE.—Every person acting as attorney or agent for any person or company out of Victoria must fill in this Statement on his own individual return, and must also make a separate return in respect of the income of his principal from all sources in Victoria.

**INCOME FROM PERSONAL EXERTION.**

**GROSS INCOME—**

1. From the trade, manufacture, or business of \_\_\_\_\_ carried on by \_\_\_\_\_ at \_\_\_\_\_ (as per Balance-sheet or details hereunder).

Sales, both for cash and credit, for the year 1899 (including goods and produce taken for household use, or used in the business or upon buildings, plant, fixtures, &c.)	£	£
Stock, produce, and material on hand on 31st December, 1899		
less Stock, produce, and material on hand on 31st December, 1898		
Purchases of stock and materials during the year 1899 at cost price		
Gross profit from the trade, &c.		
Other income from the trade, &c., viz., commission, rebates, credits (as per list herewith)		
2. From the profession, employment, or vocation of _____ exercised or carried on by me at _____		
3. From share of profits derived from the partnership of _____ as per firm's return, including £ _____ drawn by me as salary, and £ _____ interest on my capital in the business		
4. From salary, wages, stipends, earnings, allowances, fees, commissions and bonuses, pensions, compensations, or retiring allowances		
5. Profits from buying and selling land, shares, &c. (as per details in Balance-sheet herewith)		
6. Fair proportion of rent paid for business premises, for portion of such premises used by me as residence		
7. From any other source whatever (except from property) (as per list herewith)		
<b>Total gross income from personal exertion</b>	<b>£</b>	

**DEDUCTIONS FROM GROSS INCOME—**

- Rent of business premises only, for the year 1899, actually paid to \_\_\_\_\_ of \_\_\_\_\_
- Salaries and wages actually paid in the trade (not including any sums drawn by me for my own use) (as per list herewith)
- Sum actually expended in sustenance of persons employed exclusively in the trade
- Living expenses of \_\_\_\_\_ members of my family actually working in the trade, and not being paid wages (as per list herewith)
- Interest actually paid in the year 1899 in respect of the trade only to \_\_\_\_\_ of \_\_\_\_\_
- Repairs only (not to include additions or improvements to trade property or plant)
- Depreciation of machinery, implements, utensils, and articles used in the trade (amount actually written off during the year). The percentage must be stated, and also total value of machinery, implements, &c.
- Bad debts in the trade (arising since 1st January, 1894, proved to be bad, and actually written off during 1899)
- General expenses of the trade, including rates, fire insurance, &c. (as per list herewith)
- Other expenditure (as per list herewith)

**Total deductions from gross income from personal exertion** ... £

**INCOME THE PRODUCE OF PROPERTY.**

**GROSS INCOME—**

- Rents received from \_\_\_\_\_ of \_\_\_\_\_ (or as per list herewith containing names, addresses, and amounts)
- Interest from money on mortgage, deposit, bonds, debentures, &c. (as per list herewith containing names, addresses, and amounts)
- Dividends from or in respect of any shares or interest in any company (as per list herewith)
- Annuities, royalties, tributes, licences, &c.
- Amount of income to which I am entitled as beneficiary from the trust estate of \_\_\_\_\_
- From any other source (except personal exertion) (as per list herewith)
- Four per cent. on capital value of my own land, with improvements, used for residence and enjoyment, and not for the purpose of gain (based on the municipal assessment thereof, which was, in 1899, £ \_\_\_\_\_)

**Total gross income the produce of property** ... £

**DEDUCTIONS FROM GROSS INCOME—**

- Interest actually paid in the year 1899 to \_\_\_\_\_ of \_\_\_\_\_ (or as per list herewith) (not to include interest paid under item 5 opposite)
- Repairs of rent-producing property
- Other outgoings and expenses incurred in production of income from property, including rates, fire insurance, &c. (as per list herewith)
- Insurance on my life for benefit of myself, wife, or children in the \_\_\_\_\_ company
- Calls or contributions actually paid during the year 1899 into reconstructed companies and companies in liquidation and mining companies carrying on mining operations in Victoria (as per list herewith)

**Total deductions from gross income the produce of property** ... £

Gross income from personal exertion	£	Gross income the produce of property	£
Total deductions	£	Total deductions	£
<b>Net income from personal exertion</b>	<b>£</b>	<b>Net income the produce of property</b>	<b>£</b>

**NOTE.**—If the taxpayer has paid Income Tax upon any Bonus declared in respect of his Life Assurance during any of the years undermentioned, and if he has not received or otherwise dealt with any such Bonus, he should fill in the following form:—

Name of Company.	1895.	Bonus declared, 1894, £	Tax paid, £
_____	1896.	1895, £	£
_____	1897.	1896, £	£
_____	1898.	1897, £	£

I, \_\_\_\_\_ do hereby declare that I have paid tax as above set forth, and have not received any refund in respect of any such payments.

February 9, 1900.

## DECLARATION.

I, the person making the foregoing Return, do hereby declare that the several matters and things herein stated, and also those stated in the Balance-sheets, Documents, and Lists herewith, are true and correct in every particular, and disclose without any reservation or exception a true and accurate statement of all income earned in or derived from Victoria by \_\_\_\_\_ during the year ended the 31st day of December, 1899. And I further declare that \_\_\_\_\_ was not \_\_\_\_\_ out of Victoria for six consecutive months in the year 1899.  
was

Dated the \_\_\_\_\_ day of \_\_\_\_\_ 1900.

Signature \_\_\_\_\_

Knowingly and wilfully declaring to any matter or thing which is false or untrue is perjury, and punishable accordingly.

Regulation 14.

## Income Tax Acts.

## SCHEDULE B.

## INCOME TAX FOR THE YEAR ENDING 31ST DECEMBER, 1899.

## NOTICE TO FURNISH STATEMENT.

To \_\_\_\_\_

In pursuance of the Income Tax Acts and of the Regulations made thereunder, you are required to fill up or cause to be filled up such of the following statements as are applicable to your case, and to post or deliver the same to me at the Income Tax Office, Melbourne, within fourteen days from the giving hereof, under a penalty of not less than £2 nor more than £100, on neglect so to do.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 1900.

THOS. PROUT WEBB,  
Commissioner of Taxes.

No. 1.—STATEMENT to be furnished by every Municipal Council, and every Corporation, Board, Commission, Company, or Body, and every person employing Managers, Travellers, Clerks, Foremen, Workmen, and Servants (whether paid by weekly wages or otherwise).

Christian names and surnames of persons so employed, and the places of residence of such persons, together with the earnings, salary, wages, allowances, bonuses, commissions, pension, superannuation or retiring allowance, or stipend paid or allowed to every such person in the year 1899.

Christian and Surname.	In what capacity employed.	Place of Residence of those not residing in my dwelling-house.	Amount Paid.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 1900.

Signed \_\_\_\_\_

NOTES.—If the space is not sufficient to contain all the names, they may be written upon a separate sheet of paper.

In the case of any person the total payment to whom does not exceed £150 per annum an entry need not be made.

No. 2.—STATEMENT to be furnished by Person having Lodgers and Inmates in his dwelling-house.  
Christian and surname of every lodger or inmate in my dwelling-house.

Christian and Surname.	Address at place of Business (if any).	Occupation.

NOTE.—“Dwelling-house” includes licensed public-houses, coffee-palaces, &c.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 1900.

Signed \_\_\_\_\_

February 9, 1900.

No. 3.—STATEMENT to be furnished by Persons or Companies acting as Attorneys, Agents, Trustees, Executors, &c.

Description of every person or company for whom I act (or the company acts) as attorney or agent (where principal permanently or temporarily absent from Victoria), trustee, executor, administrator, guardian, committee, or receiver.

Names.	Occupation.	Residence.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 1900.

Signed \_\_\_\_\_

Income Tax Acts.

SCHEDULE C.

No. 1.—FOREIGN COMPANY (BANK).

RETURN OF INCOME FOR THE YEAR ENDED 31st DECEMBER, 1899.

Assessment No. \_\_\_\_\_

Name of Bank \_\_\_\_\_

Nature of Business carried on \_\_\_\_\_

Postal Address for Service, &c. \_\_\_\_\_

Address (outside Victoria) of Head or Principal Office, or Principal Place of Business \_\_\_\_\_

(1) Total Assets and Liabilities of Bank in Victoria, on 31st day of December, 1899 (less amount necessary to reduce the amount of coined gold and silver and other coined metals to 20 per centum on the amount of liabilities of the bank to the public)—

- (a) From or in respect of business ... ..
- (b) From the produce of property not employed in the ordinary course of business ... ..

Total ... .. £

(2) Total Assets and Liabilities of Bank, including Victoria, on 31st day of December, 1899 ... .. } £

Proportion which (1) bears to (2) is as \_\_\_\_\_ to \_\_\_\_\_

Dividends declared by the Bank during the year 1899 ... .. £

Bonuses declared by the Bank during the year 1899 ... .. £

Total Dividends, &c. ... .. £

Proportionate part of Total Dividends, &c., chargeable with Tax ... .. £

I, \_\_\_\_\_, the duly appointed Public Officer of \_\_\_\_\_ do hereby declare that all the information and Particulars mentioned or referred to in the above return are in every respect fully and truly stated, according to the best of my judgment and belief, after due inquiry, and according to the requirements of the Income Tax Acts and of the Regulations made thereunder.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 1900.

Signature \_\_\_\_\_

Income Tax Acts.

SCHEDULE C.

No. 2.—FOREIGN COMPANY (OTHER THAN BANKS AND INSURANCE COMPANIES).

RETURN OF INCOME FOR THE YEAR ENDED 31ST DECEMBER, 1899.

Assessment No. \_\_\_\_\_

Name of Company \_\_\_\_\_

Nature of Business carried on \_\_\_\_\_

Postal Address for Service, &c. \_\_\_\_\_

Address (outside Victoria) of Head or Principal Office or Principal Place of Business \_\_\_\_\_

	£
(1) Total Amount of the Receipts of the Company in Victoria—(a) From or in respect of Business	}
(b) From the produce of Property not employed in the ordinary course of Business	}
Total ... ..	£
(2) Total Amount of the Receipts of the Company from all sources, including Victoria	£
Proportion which (1) bears to (2) is as _____ to _____	
Dividends declared by the Company during the Year 1899 ... ..	£
Bonuses declared by the Company during the Year 1899 ... ..	£
Total Dividends, &c. ... ..	£
Proportionate Part of Total Dividends, &c., Chargeable with Tax ... ..	£

I, \_\_\_\_\_, the duly appointed Public Officer of \_\_\_\_\_, do hereby declare that all the information and particulars mentioned or referred to in the above return are in every respect fully and truly stated, according to the best of my judgment and belief, after due inquiry, and according to the requirements of the Income Tax Acts and of the Regulations made thereunder.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 1900.

Signature \_\_\_\_\_

February 9, 1900.

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Income Tax Acts.

SCHEDULE C.

No. 3.—FOREIGN INSURANCE COMPANY.

RETURN OF INCOME FOR THE YEAR ENDED 31ST DECEMBER, 1899.

Assessment No. \_\_\_\_\_

Name of Company \_\_\_\_\_

Nature of Business carried on \_\_\_\_\_

Postal Address for Service, &c. \_\_\_\_\_

Address (outside Victoria) of Head or Principal Office or Principal Place of Business \_\_\_\_\_

(1) Total amount of the receipts of the Company in Victoria—		£
(a) From fire, fidelity, guarantee, and marine assurance or insurance business	£	
(b) From investments, life assurance, and all other business	...	
(c) From the produce of property not employed in the ordinary course of business	...	
Total	... .. £	
(2) Total amount of the receipts of the Company from all sources (including Victoria)—		
(a) From fire, fidelity, guarantee, and marine assurance or insurance business	£	
(b) From investments, life assurance, and all other business	... .. £	
Proportion which 1 (b) and (c) bears to 2 (b) is as _____ to _____		

Dividends declared by the Company during the Year 1899	... ..	£
Bonuses declared by the Company during the Year 1899	... ..	
Total Dividend, &c.	... .. £	
Portion of Total Dividend, &c., derived or received from sources other than fire, fidelity, guarantee, and marine assurance or insurance business (as per statement herewith)	... .. £	
Proportionate part of portion of total dividend, &c., chargeable with Tax	... .. £	

I, \_\_\_\_\_, the duly appointed Public Officer of \_\_\_\_\_ do hereby declare that all the information and particulars mentioned or referred to in the above return are in every respect fully and truly stated, according to the best of my judgment and belief, after due inquiry, and according to the requirements of the Income Tax Acts and of the Regulations made thereunder.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 1900.

Signature \_\_\_\_\_

Regulation 25.

Income Tax Acts.

SCHEDULE D.

FORM No. 1.—DEPOSITORS.

To \_\_\_\_\_

In pursuance of the Income Tax Acts and of the Regulations made thereunder, you are required to furnish the following return showing the names of all persons and companies having money at interest in your hands during the year 1899, specifying the amount of interest paid or credited thereon, and to post or deliver such return to me, at the Income Tax Office at Melbourne, within fourteen days from the giving of this notice, under a penalty of not less than £2 nor more than £10 on neglect so to do.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 1900.

THOS. PROUT WEBB,  
Commissioner of Taxes.



February 9, 1900.

RETURN of all Persons and Companies having Fixed Deposits or on other account bearing interest in the \_\_\_\_\_ Company during the Year ended the \_\_\_\_\_ day of \_\_\_\_\_ 1899, and of all Interest Paid or Credited to such Persons or Companies in respect thereof during that Year.

Christian and Surname of Depositor (or Name of Company).	Occupation or Description.	Address or Residence.	Amount of Interest.	If Deposit, &c., still subsisting or withdrawn at Date of this Return.
			£	

DECLARATION.

I, the above-named \_\_\_\_\_, the duly appointed Public Officer of \_\_\_\_\_, do hereby declare that all the information and particulars mentioned or referred to in the above return are in every respect fully and truly stated according to the best of my judgment and belief, after due inquiry, and according to the requirements of the Income Tax Acts and of the Regulations made thereunder.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 1900.

Signed \_\_\_\_\_

FORM No. 2.—SHAREHOLDERS.

To \_\_\_\_\_

In pursuance of the Income Tax Acts and of the Regulations made thereunder, you are required to furnish the following return showing all payments made to any person or company in respect of any share or interest in the \_\_\_\_\_ company \_\_\_\_\_ during the year commencing on the 1st January, 1899, and ending on the 31st December, 1899, and to post or deliver such return to me, at the Income Tax Office at Melbourne, within fourteen days from the giving of this notice, under a penalty of not less than £2 nor more than £10 on neglect so to do.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 1900.

THOS. PROUT WEBB,  
Commissioner of Taxes.

RETURN of all Payments made to Shareholders in the \_\_\_\_\_ Company during the Year ended the \_\_\_\_\_ day of \_\_\_\_\_ 1899.

Name and Description of Shareholder.	Address or Residence.	Amounts Paid.	If Shares since Sold.

DECLARATION.

I, the above-named \_\_\_\_\_, the duly appointed Public Officer of \_\_\_\_\_, do hereby declare that all the information and particulars mentioned or referred to in the above return are in every respect fully and truly stated according to the best of my judgment and belief, after due inquiry, and according to the requirements of the Income Tax Acts and of the Regulations made thereunder.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 1900.

Signed \_\_\_\_\_

February 9, 1900.

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FORM No. 3.—DEBENTURE-HOLDERS.

To \_\_\_\_\_

In pursuance of the Income Tax Acts and of the Regulations made thereunder, you are required to furnish the following return showing all payments made to any person or company in respect of any interest on debentures of the \_\_\_\_\_ company \_\_\_\_\_ during the year commencing on the 1st January, 1899, and ending on the 31st December, 1899, and to post or deliver such return to me, at the Income Tax Office at Melbourne, within fourteen days from the giving of this notice, under a penalty of not less than £2 nor more than £100 on neglect so to do.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 1900.

THOS. PROUT WEBB,  
Commissioner of Taxes.

RETURN of all Payments made to Debenture-holders in the \_\_\_\_\_ Company during the Year ended the \_\_\_\_\_ day of \_\_\_\_\_ 1899, and of all interest Paid or Credited to such Debenture-holders in respect thereof during that Year.

Name and Description of Debenture-holder.	Address or Residence.	Amounts Paid or Credited.	Date of Payment or Credit.
		£	

NOTE.—The debentures referred to are the debentures issued by the company itself.

DECLARATION.

I, the above-named \_\_\_\_\_, the duly appointed Public Officer of \_\_\_\_\_, do hereby declare that all the information and particulars mentioned or referred to in the above return are in every respect fully and truly stated according to the best of my judgment and belief, after due inquiry, and according to the requirements of the Income Tax Acts and of the Regulations made thereunder.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 1900.

Signed \_\_\_\_\_

Income Tax Acts.

No. of Assessment \_\_\_\_\_

SCHEDULE E.

INCOME TAX ASSESSMENT NOTICE FOR YEAR COMMENCING 1st JANUARY, 1900.

To \_\_\_\_\_

Take notice that I have, pursuant to the Income Tax Acts, prepared assessments of Income for the period commencing on the 1st day of January, 1900, and that you are assessed as shown by the particulars hereunder set forth. And I require you to pay the total amount due on or before the 2nd day of June, 1900.

ASSESSMENT BASED ON INCOME FOR 1899.

	Taxable Amount of Income.	Amount of Tax.		
		£	s.	d.
From Personal Exertion ...				
From Produce of Property ...				
Total Amount due ... ..	£			

Dated the \_\_\_\_\_ day of \_\_\_\_\_ 1900.

THOS. PROUT WEBB,  
Commissioner of Taxes.

February 9, 1900.

## Income Tax Acts.

## SCHEDULE H.

DECLARATION IN LIEU OF RETURN BY PERSON CARRYING ON  
TRADE AS A PRINCIPAL WHO CLAIMS TO BE NON-TAXABLE.

I, \_\_\_\_\_ of \_\_\_\_\_

do hereby declare--

- (1) That I carry on the trade of \_\_\_\_\_  
as a principal at \_\_\_\_\_  
in the Colony of Victoria \_\_\_\_\_
- (2) That the total amount of my gross earnings, receipts, and sales for cash and credit, and gross income from all sources whether from personal exertion or the produce of property for and during the year ended the 31st day of December, 1899, did not amount to the sum of £300 in the whole.
- (3) That my net income from all sources as aforesaid for and during such year did not exceed £200.
- (4) That I was not out of Victoria for six consecutive months in the year 1899.

Here set out  
description of  
trade, business,  
profession, &c.

Dated the \_\_\_\_\_ day of \_\_\_\_\_ 1900.

Signature \_\_\_\_\_

## NOTES.

If any statement herein is false or untrue, the person knowingly and wilfully making it is guilty of wilful and corrupt perjury. See section 18 of the *Income Tax Act 1896*.

This form cannot be used in respect of the income of a partnership. Any individual partner may, however, furnish it in respect of his own income.

And the Honorable William Shiels, Her Majesty's Treasurer for Victoria, shall give the necessary directions herein accordingly.

THOS. BRISBANE,  
Acting Clerk of the Executive Council.

