



SECOND SUPPLEMENT
TO THE
VICTORIA
GOVERNMENT GAZETTE

OF WEDNESDAY, MARCH 4, 1903.

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No. 26.]

MONDAY, MARCH 9.

[1903.

ACT OF PARLIAMENT.

PROCLAMATION

By His Excellency Sir George Sydenham Clarke, Knight Commander of the Most Distinguished Order of Saint Michael and Saint George; Fellow of the Royal Society; Governor of the State of Victoria and its Dependencies in the Commonwealth of Australia, &c., &c., &c.

I, THE Governor of the State of Victoria in the Commonwealth of Australia, do hereby declare that I have this day assented, in His Majesty's name, to the Bill passed by the Parliament of the said State, the title whereof is hereinafter set forth, that is to say:—

“An Act to declare the Rates of Income Tax for the year ending on the thirty-first day of December One thousand nine hundred and three and to continue and amend the Income Tax Acts.”

Given under my Hand and the Seal of the State of Victoria aforesaid, at Melbourne, this fifth day of March, in the year of our Lord One thousand nine hundred and three, and in the third year of His Majesty's reign.

G. S. CLARKE. *[Signature]*

By His Excellency's Command,

WM. H. IRVINE.

GOD SAVE THE KING!

Income Tax Acts. REGULATIONS.

At the Executive Council Chamber, Melbourne, the fifth day of March, 1903.

PRESENT:

His Excellency the Governor of Victoria.

Mr. Taverner
Mr. Murray

Mr. McLeod.

WHEREAS 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 Governor of the State of Victoria, with the advice of the Executive Council of the said State, doth by this Order make the following Regulations (that is to say):—

1. These Regulations shall be read and construed with the Regulations made on the 14th day of March, 1895, the 10th day of February, 1896, and the 24th day of December, 1896, or such of them as shall now remain in force.

2. The notice to make returns for the period commencing on the 1st day of January, 1903, 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 liable to make any return under the said Acts or 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, 1903.

“Every such return 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 at the prescribed 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 return is liable to be prosecuted for perjury.

“Dated this day of , 1903.

“Commissioner of Taxes.

“Income Tax Office, Queen-street, Melbourne.”

3. A return for the period commencing on the 1st day of January, 1903, 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 required, shall be furnished to the Commissioner on or before the 31st day of March, 1903, by—

- (a) Every person (not being a company) 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 any 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 £125 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.

March 9, 1903.

4. A return for the period commencing on the 1st day of January, 1903, in such one of the forms in Schedule "C" hereto as may be applicable, and containing all the information and particulars therein mentioned, and verified as therein set forth, together with such balance-sheets, trading accounts, and profit and loss accounts as may be required, shall be furnished to the Commissioner on or before the 31st day of March, 1903, by—

(a) Every company liable to pay tax ;

(b) Every agent for owners or charterers of ships resident out of Victoria.

5. The assessments of incomes for the period commencing on the 1st day of January, 1903, shall be prepared on or before the 28th day of May, 1903.

6. 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 as amended by Section 2 of the *Income Tax Act* 1903, 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.

7. The returns to be furnished for the period commencing on the 1st day of January, 1903, under the provisions of Section 38 (1) 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, 1903, 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, 1903, shall be paid in one sum on or before the 12th day of June, 1903.

10. Regulations Nos. 17 and 34 of the Regulations dated the 14th March, 1895, are hereby repealed.

11. In every case in which a return shall be required by the Commissioner in pursuance of any of the provisions of the *Income Tax Acts*, the same shall be furnished to the Commissioner within fourteen days from the date of the notice requiring the return to be furnished.

WM. SHIELDS, Treasurer.

The Treasury, Melbourne, 5th March, 1903.

March 9, 1903.

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File No. _____

SCHEDULES.

Income Tax Acts.

SCHEDULE A.

RETURN OF INCOME OF THE YEAR ENDED 31st DECEMBER, 1902.

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 31st day of March, 1903. In default thereof he will incur a penalty of £100 and double the amount of the tax.

ASSESSMENT No. _____

(To be filled in by the Taxpayer.)

Name of person to be assessed _____

Occupation _____

Postal address (for service of notices, &c.) _____

On whose behalf and 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 1902.

NOTE.—This Statement, to be made by the senior resident partner, shows only the amount of each partner's share of the partnership profits. The transactions of the firm should be shown by him in detail in one of the forms herein. Each partner is required to make and furnish a separate return of his share of the partnership profits under Form No. 4 herein, and of his income from other sources on such other form or forms as may be applicable. Individual partners' returns, wherever practicable, should accompany the partnership return.

TRUSTEE'S STATEMENT.

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

NOTE.—This Statement should be made by the senior or active trustee on the return of the income of the trust estate, which he must make and furnish on the proper form. 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 of the income of his principal from all sources in Victoria.

INCOME FROM PROPERTY.

1. RETURN TO BE FURNISHED BY ALL PERSONS IN RECEIPT OF INCOME FROM PROPERTY.

1. Rents received from _____ of _____ (or as per list herewith containing names, addresses, and amount received from each tenant) ...
2. Interest from money on mortgage, deposit, bonds, debentures, &c. (as per list herewith containing names, addresses, and amount received from each debtor) ...
3. Dividends from or in respect of any shares or interest in a mining company carrying on mining operations in Victoria (as per list herewith) ...
4. Annuities, royalties, tributes, licences, &c. ...
5. Income as a beneficiary in the trust estate of ...
6. Income from any other source whatever (except from personal exertion or trade) as per list herewith ...
7. Four per cent. on capital value of my own land, with improvements, used by me for the purpose of residence or enjoyment, and not for the purpose of profit or gain, the municipal assessment whereof in 1902 was £ ...

Total gross income from property ... £

Note.—Income from sources other than property should be returned under Forms 2, 3, 4, or 5, as may be applicable.

DEDUCTIONS—

1. Interest actually paid in 1902 to _____ of _____ (or as per list herewith) on mortgage or security of title deeds of property producing the above income (not including interest paid under item 5, return 2) ...
2. Repairs, not including additions or improvements ...
3. Rates, fire insurance, &c. ...
4. Insurance on my own life for the benefit of myself, wife, or children in the _____ Company ...
5. Calls or contributions paid during the year 1902 into reconstructed companies, companies in liquidation, or mining companies registered under part Part II. of the Companies Act 1890, and carrying on mining operations in Victoria ...

Total deductions from income from property ... £

TRADE OTHER THAN THAT OF PASTORAL AND AGRICULTURAL INDUSTRIES.

2. RETURN TO BE FURNISHED BY FIRMS AND PERSONS ENGAGED IN TRADE AS PRINCIPALS.—STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST DECEMBER, 1902.

Liabilities on 31st December, 1902.		Assets on 31st December, 1902.	
	£		£
1. Amount owing by me on mortgage or bank overdraft ...		1. Cash in hand, including cheques ...	
2. Amount owing by me on other trade accounts (including liens, bills, payable, pro. notes, &c.) ...		2. Amount of credit balance at bank ^{on} trade current account ...	
		3. Trade debts due to me, including bills receivable and pro. notes on hand ...	
		4. Market value of my own land and buildings on which the business or trade is conducted or carried on ...	
		5. Market value of leaseholds ...	
		6. Value of stock in trade ...	
		7. Value of trade furniture, fittings, and fixtures ...	
		8. Value of plant, machinery, and rolling-stock, employed or used in the trade ...	
		9. Other trade assets not enumerated above (as per list herewith) ...	
Total Liabilities...	£	Total assets ...	£

The amount of cash drawn from the business during the year for private or household use was £

STATEMENT OF INCOME.

GROSS INCOME—

1. From the trade or manufacture of _____ at _____
carried on by _____ at _____
Sales, both for cash and credit for the year 1902 ...
Goods or produce taken out of the business for use of household and sustenance of employes, at cost price ...
Stock, produce, and material on hand on 31st December, 1902 ...
Less purchases of stock and materials during the year 1902, at cost price ...
Stock, produce, and material on hand on 31st December, 1901 ...
2. Other income from the trade, viz., commission, discounts, rebates, credits, &c. ...
3. Annual or rental value of the portion of the business premises used by me as a residence ...

Total gross income of trade ... £

Note.—Income from other sources should be returned under the Forms 1, 3, 4, or 5, as may be applicable.

DEDUCTIONS FROM GROSS INCOME—

1. Rent of business premises only, actually paid in 1902 to _____ of _____
2. Salaries and wages actually paid in the trade (not including any sums drawn by me for my own use) as per statement at back hereof
3. Sustenance of _____ persons employed exclusively in the trade, not exceeding 10s. per week each
4. Living expenses at 10s. per week each, of _____ members of my family actually working in the trade, and not being paid wages (not including living expenses of wife or self or children under 15 years of age)
5. Interest actually paid in the year 1902, to _____ of _____
6. Repairs to trade property or plant (not to include additions or improvements) ...
7. Depreciation of machinery, implements, utensils, and articles used in the trade (the value at 1st January, 1902, was £ ...)
8. Bad debts in the trade (arising since 1st January, 1894, proved to be bad, and actually written off during 1902) ...
9. General expenses of the trade, including rates, fire insurance, &c., as per list herewith ...

Total deductions from income of trade ... £

March 9, 1903.

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INCOME FROM PERSONAL EXERTION.

3. RETURN to be furnished by all Persons engaged in any Profession, Vocation, Calling, or Employment in which Fees, Stipend, Salary, Wages, Commissions, or other remunerations are earned. £
- From salary, wages, stipend, earnings, fees, commissions, bonuses, pensions, compensations, superannuation or retiring allowances
 - Value of quarters or residence, board, sustenance, &c., granted, secured, or allowed to me by my employer (giving name and address) at
 - From the profession or business of by
 - Annual or rental value of the portion of business premises used by me as a residence
- Total income from personal exertion £

Note.—Income from other sources should be returned under the Forms 1, 2, 4, or 5, as may be applicable.

DEDUCTIONS.

- Contributions actually paid by me in 1902, for fidelity guarantees, or to provident, superannuation, sustentation, or widows' or orphans' fund
 - Insurance on my own life for the benefit of myself, wife, or children in the company
 - Any other deduction (giving particulars or setting out on separate list herewith)
- Total deductions from income from personal exertion £

PARTNERSHIP INCOME.

4. RETURN to be furnished by Partners.
- Share of profits derived from the partnership of as per firm's return, including £
- drawn by me as salary or sustenance allowance and £ as interest on my capital in the partnership business

Note.—Income from other sources should be returned under Forms No. 1, 2, 3, or 5, as may be applicable.

PASTORAL AND AGRICULTURAL INDUSTRIES.

5. RETURN to be furnished by Graziers, Farmers, Dairy Farmers, Vignerons, Orchardists, Market Gardeners, &c.

STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST DECEMBER, 1902.

Liabilities on 31st December, 1902.		Assets on 31st December, 1902.	
1. Amount owing by me on mortgage or bank overdraft	£	1. Cash in hand, including cheques	£
2. Amount owing by me on other trade accounts, including liens, bills payable, pro. notes, &c. (as per list herewith)		2. Amount of credit balance at bank on trade current account	
		3. Trade debts due to me, including bills receivable, pro. notes on hand	
		4. Market value of my own land and improvements thereon employed or used in the trade (— acres)	
		5. Value of live stock on hand	
		6. Value of produce and material on hand	
		7. Value of wine in cellar (if vigneron)	
		8. Value of machinery, implements, plant, and rolling-stock employed or used in the trade	
		9. Other trade assets not enumerated above (as per list herewith)	
Total liabilities	£	Total assets	£

The amount of cash used out of the trade for private or household use during the year was £

STATEMENT OF INCOME.

- GROSS INCOME— £
- From the occupation, trade, or business of carried on by at
 - Other income from station, farm, &c.
 - Annual or rental value of the portion of the business premises used by me as a residence
 - Value of live stock and produce taken out of the business for use of household and sustenance of employes
- Total £

Note.—Income from other sources should be returned under the Forms 1, 2, 3, or 4, as may be applicable.

DEDUCTIONS.

- Purchases of live stock and produce during 1902 at cost price of
 - Rent of land and buildings actually paid in 1902 to
 - Salaries and wages actually paid to employes exclusively engaged in the trade during 1902 (not including any sums drawn by myself), as per statement at back hereof
 - Sustenance of persons exclusively engaged in the trade, not exceeding 10s. per week each
 - Living expenses at 10s. per week each of members of my own family over fifteen years of age actually working on the station, farm, &c., and not being paid wages (not including living expenses of my wife or self)
 - Interest actually paid in 1902 to of
 - Repairs to property or plant (not to include additions or improvements)
 - Depreciation of machinery and implements (the value at 1st January, 1902, was £)
 - Other expenditure, including rates, land tax, fire insurance, woolpacks, sacks, twine, &c. (as per list herewith)
- Total £

Value of live stock, produce, and material on hand on 31st December, 1902, £

Value of live stock, produce, and material on hand on 31st December, 1901, £

I, the person making the foregoing Returns, do hereby declare that the several matters and things herein stated, and also those indorsed hereon and those stated in the balance-sheets, documents, and lists herewith, are true and correct in every particular, and disclose without reservation or exception a true and accurate statement of all income earned in or derived from all sources in Victoria by during the year ended 31st December, 1902.

Dated the day of 1903.

Signature

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

March 9, 1903.

No. 1.—Statement to be furnished by every person or firm employing Managers, Travellers, Clerks, Foremen, Workmen, Farm Labourers, &c. (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 1902.

Christian and Surname.	In what capacity employed.	Place of Residence and Postal Address.	Total Amount of Salary or Wages paid to each.	Value of Board, Residence, or other Allowance to each in 1902.

Dated this _____ day of _____ 190

Signature _____

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 persons employed solely by the employer making this return, and the total payment to each of whom does not exceed £100 per annum, it will be sufficient if the number of such persons and total payment be shown.

Regulation 14.

Income Tax Acts.

SCHEDULE B.

NOTICE TO FURNISH STATEMENTS.

To _____

Address _____

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 _____ 190

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 1902.

Christian and Surname.	In what capacity employed.	Place of Residence and Postal Address.	Total Amount of Salary or Wages paid to each.	Value of Board, Residence, or other allowances to each in 1902.

Dated this _____ day of _____ 190

Signature _____

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 persons employed solely by the employer making this Return and the total payment to each of whom does not exceed £100 per annum, it will be sufficient if the number of such persons and the total payment be shown.

March 9, 1903.

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No. 2.—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.

NOTE.—A separate Return on the proper form must be furnished of the income of each principal or trust

Dated this _____ day of _____ 190 .

Signature _____

File No. _____

Income Tax Acts.

SCHEDULE C.

No. 1.—COMPANY (OTHER THAN A COMPANY CARRYING ON THE BUSINESS OF LIFE INSURANCE).

RETURN OF INCOME OF THE YEAR ENDED 31ST DECEMBER, 1902.

Assessment No. _____

Name of Company _____

Name of Public Officer _____

Nature of Business carried on _____

Postal Address for Service, &c. _____

(1) Total gross Profits of the Company in Victoria—

- (a) From or in respect of business (as per Trading and Profit and Loss Accounts herewith) £
- (b) From the produce of property not employed in the ordinary course of business

Total £

(2) Total amount of losses and outgoings incurred in Victoria in the production of income from or in respect of business (as per Profit and Loss Account herewith) £

Total amount of losses and outgoings incurred in the production of income from property not employed in the ordinary course of business (as per statement herewith) £

Total £

NET INCOME FOR TAXATION £

Surplus of Assets over Liabilities (as per balance-sheet herewith) £

I, _____, the duly appointed Public Officer of _____ do hereby declare that all the information and particulars mentioned or referred to in the above return, and in the statements indorsed hereon 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 _____, 1903.

Signature _____

March 9, 1903.

1.—Statement to be furnished by every Company or Body employing Directors, Managers, Travellers, Clerks, Foremen, Workmen, and Servants (whether paid by weekly wages or otherwise).

Christian names and surnames of all persons so employed, and the places of residence of such persons, together with the earnings, salary, wages, allowances, bonuses, commissions, pensions, superannuation or retiring allowances, or stipend paid, granted, secured or allowed to every such person in the year 1902.

Christian Name and Surname.	In what Capacity Employed.	Place of Residence and Postal Address.	Total Amount paid to each in 1902.	Value of Board, Residence, or other Allowance to each in 1902.

NOTE.—The names of employés, other than Directors or Auditors, whose earnings for the year 1902 did not exceed £100 need not be set out in detail.

2.—Statement of Debentures issued by the Company, and of the interest paid thereon, during the year 1902.

DEBENTURES.		Where Interest paid or Payable.	Amount of Interest paid in 1902.
Number.	Amount.		

3.—Return of all Persons and Companies having Moneys on Fixed Deposit or on other account bearing interest in the _____ Company during the year ended the 31st day of December, 1902, and of all interest paid or credited to any Persons or Companies on any account during that year.

Christian Name 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.

4.—Statement to be furnished by 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.

NOTE.—A separate Return on the proper Form must be furnished of the Income of each Principal or Trust.

Dated this _____ day of _____ 1903.

Signature _____

File No. _____

Income Tax Acts.

SCHEDULE C.

No. 2.—LIFE ASSURANCE COMPANY (CARRYING ON IN VICTORIA THE BUSINESS OF LIFE ASSURANCE).

RETURN OF INCOME OF THE YEAR ENDED 31st DECEMBER, 1902.

Assessment No. _____

Name of Company _____

Name of Public Officer _____

Postal Address for Service of Notices, &c. _____

Gross Amount of Receipts of the Company in the Year 1902 for and in respect of
Premiums on Policies of Insurance or Assurance effected in Victoria £

I, _____, the duly appointed Public Officer of the _____, do hereby declare that all the information and particulars mentioned or referred to in the above return, and indorsed on the back hereof, 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 the Regulations made thereunder.

Dated this _____ day of _____ 1903.

Public Officer.

March 9, 1903.

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1. STATEMENT to be furnished by every Life Assurance Company or Body employing Directors, Managers, Travellers, Clerks, Foremen, Workmen, and Servants (whether paid by weekly wages or otherwise).

Christian names and surnames of all persons so employed, and the places of residence of such persons, together with the earnings, salary, wages, allowances, bonuses, commissions, pensions, superannuation or retiring allowances, or stipend paid, granted, secured, or allowed to every such person in the Year 1902.

Christian Name and Surname.	In what Capacity Employed.	Place of Residence and Postal Address.	Total Amount paid to each in 1902.	Value of Board, Residence, or other Allowance to each in 1902.

The names of employes, other than Directors or Auditors, whose earnings for the Year 1902 did not exceed £100 need not be set out in detail.

Signature _____

Sec. 13, Act No. 1467.

File No. _____

Income Tax Acts.

SCHEDULE C.

No. 3.—OWNERS OR CHARTERERS OF SHIPS.

RETURN OF INCOME OF THE YEAR ENDED 31ST DECEMBER, 1902.

Name of Person making Return _____

Address for Service of Notices, &c. _____

Name of Owner (or Charterer) _____

Address of Owner or Charterer _____

Date of Departure from Victorian Port.	Name of Ship.	Destination.	Passage Money.	Freight Money.	Mails.	Live Stock.	Total.

The Surplus of Assets over Liabilities of such owner (or Charterer), and employed or used in the earning of the above income during the Year 1902, was £ _____

I, _____, the person making this return, do hereby declare the above to be a true and correct statement of the gross amounts paid or payable to the above-named Owner (or Charterer), whether paid or payable in Victoria or elsewhere, in respect of the carriage of passengers, goods, mails, or live stock shipped in Victoria during the year ended 31st December, 1902.

Signature _____

1. STATEMENT to be furnished by every Company or Body employing Directors, Managers, Travellers, Clerks, Foremen, Workmen, and Servants (whether paid by weekly wages or otherwise).

Christian names and surnames of all persons so employed, and the places of residence of such persons, together with the earnings, salary, wages, allowances, bonuses, commissions, pensions, superannuation or retiring allowances, or stipend paid, granted, secured, or allowed to every such person in the Year 1902.

Christian Name and Surname.	In what Capacity Employed.	Place of Residence and Postal Address.	Total Amount Paid to each in 1902.	Value of Board, Residence, or other Allowance to each in 1902.

NOTE.—The names of employes, other than Directors or Auditors, whose earnings for the Year 1902 did not exceed £100 need not be set out in detail.

March 9, 1903.

2. STATEMENT to be furnished by 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.

NOTE.—A separate Return on the proper Form must be furnished of the Income of each Principal or Trust.

Dated this _____ day of _____ 1903.

Signature _____

Regulation 25.

Income Tax Acts.

SCHEDULE D.

FORM No. 1.—DEPOSITORS.

To _____

Public Officer _____

Address _____

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 1902, 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 _____ 190

Commissioner of Taxes.

RETURN of all Persons and Companies having moneys on Fixed Deposits or on other account bearing interest in the _____ Company during the Year ended the 31st day of December, 1902, and of all Interest Paid or Credited to such Persons or Companies on any account 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 _____ 190 :

Signature _____

March 9, 1903.

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Regulation 25.

SCHEDULE D.

FORM No. 2.—SHAREHOLDERS.

To _____
Public Officer _____
Address _____

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, 1902, and ending on the 31st December, 1902, 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 _____ 190

Commissioner of Taxes.

RETURN of all Payments made to Shareholders in the _____ Company during the Year ended the 31st day of December, 1902.

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 _____ 190

Signature _____

Reg. 30.

In all communications with the Income Tax Office quote this Number.

Income Tax Acts.

File No. _____

SCHEDULE E.

NOTICE OF ASSESSMENT FOR THE YEAR COMMENCING
1st JANUARY, 1903.

(BASED ON THE INCOME OF THE YEAR 1902.)

No. of Assessment _____

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, 1903, and that you are assessed as shown by the particulars hereunder set forth. I hereby require you to pay the total amount due on or before Friday, the 12th day of June, 1903.

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

Dated the _____ day of _____ 1903.

THOS. PROUT WEBB,

Commissioner of Taxes.

If you desire to object to this assessment, you must do so by delivering or posting an objection so that it may reach me on or before the _____
When paying this Tax please forward this Notice with remittance, or produce it to the Officer to whom payment is made.

March 9, 1903.

No collector will call for payment of this tax, but the taxpayer must (a) pay the tax at the Income Tax Office, Melbourne, in cash, or by bank notes, cheques, or postal notes payable in Victoria, or (b) he must remit the same to the Commissioner of Taxes, Melbourne, by bank draft or cheque payable in Victoria, or by postal note or post-office money order, or (where amount is under 10s.) Victorian postage stamps may be sent.

Taxpayers may be sued immediately after the due date. If the tax be not paid within 21 days of the due date, interest at £8 per centum per annum will be charged.

The penalties for non-payment will be strictly enforced, and taxpayers who do not pay punctually will be proceeded against without any other than this application.

The amount at which you are hereby assessed must be paid, notwithstanding any Objection. If an Objection is made, and upon inquiry found valid, a refund or re-adjustment will be made.

Forms of Notice of Objection may be had on application to the Commissioner, or may be written from the form provided in the Regulations.

The Income Tax Office, corner of Little Lonsdale and Queen streets, Melbourne, is open for receipt of taxes from 10 a.m. till 3 o'clock p.m. on ordinary week days, and on Saturdays from 10 till 12 o'clock noon.

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

THOS. BRISBANE,
Clerk of the Executive Council.

