



# VICTORIA GOVERNMENT GAZETTE.

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No. 185.]

THURSDAY, DECEMBER 17.

[1914.]

## Income Tax Acts. REGULATIONS.

*At the Executive Council Chamber, Melbourne, the fourteenth day of  
December, 1914.*

PRESENT :

His Excellency the Governor of Victoria.

Sir A. J. Peacock  
Mr. Murray  
Mr. Mackinnon  
Mr. Brown

Mr. Hagelthorn  
Mr. Hutchinson  
Mr. Livingston.

**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 one of them, therein mentioned : Now therefore His Excellency the Governor of the State of Victoria, by and with the advice of the Executive Council thereof, 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, 1915, 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 whose income for 1914 consisted solely of salary, wages, allowance, pension, superannuation or retiring allowance, stipend, rents, interest, or annuity, and whose income within the meaning of the *Income Tax Acts* earned in or derived from Victoria amounted to Two hundred and one pounds or upwards, is hereby required to duly make and furnish to me in the prescribed form a return of such income on or before the 1st day of February, 1915. And every other person or 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 1st day of March, 1915.

“Every such return shall be addressed to the Commissioner of Taxes, and be delivered at, or forwarded by post to, the Income Tax Office, Railway Buildings, Flinders-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 be prosecuted and to pay 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 1st day of January, 1915.

"Commissioner of Taxes.

"Income Tax Office, Railway Buildings, Flinders-street, Melbourne."

3. A return for the period commencing on the 1st day of January, 1915, 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 1st day of February, 1915, by—

- (a) Every person whose income for 1914 consisted solely of salary, wages, allowance, pension, superannuation or retiring allowance, stipend, rents, interest, or annuity, and whose income within the meaning of the Income Tax Acts earned in or derived from Victoria amounted to Two hundred and one pounds or upwards;

And on or before the 1st day of March, 1915, by—

- (b) Every person (not being a company) carrying on any profession, vocation, trade, business, calling, employment, occupation, manufacture, adventure, or concern, or who derived income from any other source whatsoever [except (a)], whose gross income, within the meaning of the Income Tax Acts, earned in or derived from Victoria, for 1914, amounted to Two hundred and one pounds or upwards;
- (c) Every attorney or agent for any taxpayer permanently or temporarily absent from Victoria;
- (d) 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;

And on or before the expiration of the fourteenth day from the date of the notice requiring the same by—

- (e) Every person who is required by the Commissioner to make a return.

4. A return for the period commencing on the 1st day of January, 1915, 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 1st day of March, 1915, by—

- (a) Every company liable to pay tax;
- (b) Every agent for owners or charterers of ships, resident out of Victoria.

5. A return for the period commencing on the 1st day of January, 1915, in the form in Schedule "H" 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, or other documents mentioned in such form or as may be requisite, shall be furnished to the Commissioner on or before the 1st day of March, 1915, by—

Every company acting as trustee, executor, administrator, guardian, committee, or receiver, entitled to or having the management, care, or control of any income earned in or derived from Victoria by or on behalf of any trust or estate for which such company acts as aforesaid.

6. The assessments of incomes for the period commencing on the 1st day of January, 1915, shall be prepared on or before the 2nd day of March, 1915.

7. 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.

8. The returns to be furnished for the period commencing on the 1st day of January, 1915, under the provisions of Section 38 (1) and (4) of the Principal Act shall be in the form in Schedule "B" hereto.

9. The returns to be furnished for the period commencing on the 1st day of January, 1915, under the provisions of Section 38 (2) of the Principal Act, so far as regards moneys received from any person on deposit for any fixed time or period with or without interest, shall be in the form in Schedule "D" hereto.

10. The income tax on the assessment of incomes for the period commencing on the 1st day of January, 1915, shall be paid in one sum on or before the 17th day of March, 1915.

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

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## SCHEDULE A.

## RETURN OF INCOME OF THE YEAR ENDED 31st DECEMBER, 1914.

To be made by every person whose income from all sources as shown herein amounted in 1914 to £201.

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

Name in full \_\_\_\_\_

Occupation \_\_\_\_\_

Postal address \_\_\_\_\_

Member of Partnership of \_\_\_\_\_

Beneficiary in Trust Estate of \_\_\_\_\_

## INCOME FROM PERSONAL EXERTION.

- |  |     |
|--|-----|
| 1. From the profession, trade, or business of _____ carried on by me or by the partnership or firm of _____ at _____ (as per Form No. 1 or No. 2 on next page, or as per separate statement attached hereto, or as per return of the firm) ... | £   |
| 2. Annual or rental value of the portion of business premises used by me as a residence ...  | ... |
| 3. From salary, wages, stipend, earnings, fees, commissions, bonuses, pensions, superannuation or retiring allowances ...  | ... |
| 4. Value of quarters or residence, board, sustenance, &c., granted, secured, or allowed to me by my employer (giving name and address) ...   | ... |
| Total ...  | £   |

## DEDUCTIONS.

- |  |     |
|--|-----|
| 5. Amount actually paid by me in 1914, as fidelity guarantee, or to provident, superannuation, sustenance, or widows' or orphans' fund ... | £   |
| 6. Insurance premiums, not exceeding £50 in all, on my own life for the benefit of myself, wife, or children in the _____ company ...      | ... |
| 7. Gifts exceeding £20 each to public or charitable institutions (giving particulars on separate list) ...                                 | ... |
| 8. Any other deduction (giving particulars on separate list) ...   | ... |
| Total ...  | £   |

NOTE.—Where the person carries on a wholesale or retail *Trade or Business* (not agricultural) he must also fill up Form No. 1 on the next page, giving all the particulars required therein. Where he carries on an *agricultural business* as a farmer, grazier, vigneron, orchardist, market gardener, &c., he must also fill up the Form No. 2 on the next page, with all the particulars required therein. Where the income is earned in a *profession or other occupation*, details of receipts and disbursements must also be given in a separate statement to be attached hereto and the result in each case entered above.

## INCOME FROM PROPERTY.

- |   |     |
|---|-----|
| 1. Rents (including bonuses on leases) received from _____ (or as per list herewith containing names, addresses, and amount received from each tenant) ...  | ... |
| 2. Interest from money on mortgage, deposit, bonds, debentures, &c. (other than Victorian Government debentures, stock, or bonds), or as per list herewith containing names, addresses, and amount received from each debtor ...  | ... |
| 3. Annuities, royalties, tributes, licences, &c. ...  | ... |
| 4. Share of income to which entitled as a beneficiary in the income of the trust estate of _____ (whether actually received or not) ...   | ... |
| 5. Income from any other source whatever (except from personal exertion or trade) as per list herewith ...  | ... |
| 6. Four per cent. on capital value of my own land, with improvements thereon, used by me for the purpose of residence or enjoyment, and not for the purpose of profit or gain, the municipal assessment whereof in 1914 was £ ... | ... |
| Total ...   | £   |

## DEDUCTIONS.

- |  |     |
|--|-----|
| 7. Interest actually paid in 1914 to _____ of _____ (or as per list herewith) on mortgage of property producing the above income (not including interest deducted under Forms 1 or 2 on next page) ...   | £   |
| 8. Repairs actually paid for (not including cost of additions or improvements) ...   | ... |
| 9. Rates, fire insurance, &c. ...  | ... |
| 10. Insurance premiums, not exceeding £50 in all, on my own life for the benefit of myself, wife, or children in the _____ company ...   | ... |
| 11. Gifts exceeding £20 each to public or charitable institutions (giving particulars on separate list) ...  | ... |
| 12. Calls or contributions paid during the year 1914 into companies in liquidation, or mining companies registered under Part II. of the <i>Companies Act 1890</i> , and carrying on mining operations in Victoria (as per statement herewith) ... | ... |
| Total ...  | £   |

## 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 forms, 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 taxable income earned in or derived from all sources in Victoria by \_\_\_\_\_ during the year ended 31st December, 1914.

Dated the \_\_\_\_\_ day of \_\_\_\_\_ 1915.

Ordinary Signature \_\_\_\_\_

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

## FORM No. 1.

## TRADE, OTHER THAN PASTORAL AND AGRICULTURAL INDUSTRIES.

## GROSS INCOME—

From the trade or manufacture of _____	
carried on by _____ at _____ as follows:—	£
1. Sales, both for cash and credit for the year 1914 ... ..	
Goods or produce taken out of the business for use of household and sus-	
tenance of employes, at cost price ... ..	
Stock, produce, and material on hand on 31st December, 1914 ... ..	
Less Purchases for the purposes of the trade only of stock and material during the	
year 1914, at cost price, whether paid for or not ... ..	
Stock, produce, and material on hand on 31st December, 1913 ... ..	
2. Other income from the trade, viz., commission, discounts, rebates, credits, &c. ... ..	
3. Annual or rental value of portion of business premises used by me as a residence ... ..	
Total ... ..	£

## DEDUCTIONS FROM GROSS INCOME—

4. Rent of business premises actually paid in 1914 to _____ of _____	£
5. Salaries and wages actually paid in the trade (not including any sums drawn by me) as per state-	
ment on opposite page ... ..	
6. Sustenance, not exceeding 12s. per week each, of _____ persons employed exclusively	
in the trade, not to be again deducted if already included in the purchases in item 1 above ... ..	
7. Living expenses, not exceeding 12s. per week each, of _____ members of my family actually	
and exclusively working in the trade, and not being paid wages (not including living expenses	
of wife or self or children under 15 years of age) ... ..	
8. Interest actually paid in the year 1914, to _____ of _____	
9. Repairs to trade property or plant (not to include additions or improvements to property or plant)	
10. Depreciation of machinery and implements used in the trade (the value at 1st January, 1914,	
was £ _____)	
11. Bad debts in the trade (proved to be bad, and actually written off during 1914) ... ..	
12. General expenses of the trade, including rates, fire insurance, &c., as per list herewith ... ..	
Total ... ..	£

Net income carried to page 1.—£ \_\_\_\_\_

## FORM No. 2.

## PASTORAL AND AGRICULTURAL INDUSTRIES.

## GROSS INCOME—

From the occupation, trade, or business of _____ carried on by _____	
at _____ as follows:—	
1. Total amounts received in the year 1914 from—	
(a) Wool ... ..	
(b) Live stock, skins, meat, poultry, &c. ... ..	
(c) Grain, hay, fodder, potatoes, &c. ... ..	
(d) Milk, cream, butter, cheese, eggs, &c. ... ..	
(e) Timber, firewood, and wattle-bark ... ..	
(f) Wine, fruit, vegetables, &c. ... ..	
2. Other receipts from station, farm, &c. ... ..	
3. Value of goods, provisions, &c., taken in exchange for farm produce ... ..	
4. Value of live stock killed, and of milk, butter, eggs, potatoes, and vegetables, &c., taken off the	
farm for use of household and sustenance of employes ... ..	
5. Estimated annual value of portion of premises used by me or by my family as a residence ... ..	
Total ... ..	£

## DEDUCTIONS FROM GROSS INCOME—

6. Amount actually paid for live stock during 1914 ... ..	£
7. Rent of land and buildings actually paid during 1914 to _____ of _____	
8. Salaries and wages actually paid during 1914, to employes exclusively engaged in the trade (not	
including any sums drawn by me), as per statement on opposite page ... ..	
9. Sustenance, not exceeding 12s. per week each, of _____ persons who were paid salary or	
wages and were exclusively engaged in the trade ... ..	
10. Living expenses not exceeding 12s. per week each of _____ members of my own family over	
fifteen years of age actually and exclusively engaged in the station or farm work, and not being	
paid wages (not including living expenses of my wife or self) ... ..	
11. Interest actually paid during 1914 to _____ of _____	
12. Amount actually paid for repairs to property or plant (not to include cost of additions or	
improvements to property or plant) ... ..	
13. Amount actually paid in 1914 for machinery and implements purchased to replace	
others of the same kind ... ..	
Less amount realized in 1914 on sale of machinery or implements replaced ... ..	£
Amount originally paid by me for the machines and implements replaced was £ _____	
14. Other expenditure, including rates, land tax, fire insurance, woolpacks, sacks, twine, &c. (as	
per list herewith) ... ..	
Total ... ..	£

Net income carried to page 1.—£ \_\_\_\_\_

The total unimproved value of the land owned by me on 31st December, 1914, the income produced on which is shown in this portion of my return, was ... .. £ \_\_\_\_\_

\* The total unimproved value of land not owned by me, the income produced on which is shown in this portion of my return, was ... .. £ \_\_\_\_\_

## PARTNERSHIP STATEMENT.

Trade Name or Style of Firm.	Nature of Trade carried on.	Place of Business.	Names of Partners.	Residences of Partners.	Net Share of each Partner of the Profits for the Year 1914.

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 Income From Personal Exertion, and of his income from other sources in other parts of the same return. Individual partners' returns, wherever practicable, should accompany the partnership return.

## TRUSTEE'S STATEMENT.

The Trust Estate of.	Names of Beneficiaries who received or were entitled to receive the Income in 1914.	Residence.	Net Amount of Income received by each Beneficiary.	Balance of Income due and payable to each Beneficiary for the year 1914.	Balance of 1914 Income capitalised or held by Trustee.

NOTE.—This Statement should be made by the senior or active trustee on the return of the income of the trust estate. 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 a return for him. Wherever possible the individual returns of the beneficiaries should be attached to the return of the trust estate. Where a beneficiary is only contingently entitled the trustee is the taxpayer, and must make a separate return of all income which is not immediately payable to the beneficiary.

## 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.

## STATEMENT TO BE FURNISHED BY EVERY PERSON OR FIRM EMPLOYING MANAGERS, TRAVELLERS, CLERKS, FOREMEN, WORKMEN, FARM LABOURERS, ETC. (WHETHER PAID BY WEEKLY WAGES OR OTHERWISE).

Christian Name and Surname.	In what Capacity Employed.	Place of Residence and Postal Address.	Total Amount of Salary or Wages paid to each in 1914.	Value of Board, Residence or other Allowance to each in 1914.

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 (not members of the employer's own family) employed solely by the employer making this return, and the total payment to each of whom does not exceed £175 per annum, it will be sufficient if the number of such persons and total payment be shown.

**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 \_\_\_\_\_ 1915.

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, Directors, and Servants (whether paid by weekly wage 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 1914.

Christian Name and Surname.	In what Capacity Employed.	Place of Residence and Postal Address.	Total Amount of Salary or Wages paid to each in 1914.	Value of Board, Residence, or other allowances to each in 1914.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 1915.

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 £175 per annum, it will be sufficient if the number of such persons and the total payment be shown.

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 \_\_\_\_\_ 1915.

Signature \_\_\_\_\_

December 17, 1914

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## Income Tax Acts.

## SCHEDULE C.

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

RETURN OF INCOME OF THE YEAR ENDED 31st DECEMBER, 1914.

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

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

Name of Public Officer \_\_\_\_\_

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

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

## PERSONAL EXERTION.

(1) Gross Profits of the Company in Victoria from or in respect of business (as per Trading and Profit and Loss Accounts herewith) ...	£
Less 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 and detailed lists herewith) ...	£
Net Income from Personal Exertion ...	£

## PROPERTY.

(2) Gross income from the produce of property not employed in the ordinary course of business, such as rents, interest on deposits and investments (as per statement herewith) ...	£
Less losses and outgoings incurred in the production of income from property not employed in the ordinary course of business (as per statement herewith) ...	£
Net Income from Property ...	£
TOTAL NET INCOME FOR TAXATION ...	£

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 \_\_\_\_\_, 1915.

Signature \_\_\_\_\_

1.—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.

2.—Statement of Debentures issued by the Company, and of the interest paid thereon, during the year 1914.

DEBENTURES.		Where Interest paid or Payable.	Amount of Interest paid in 1914.
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, 1914, 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 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 1914.

Christian Name and Surname.	In what Capacity Employed.	Place of Residence and Postal Address.	Total Amount paid to each in 1914.	Value of Board, Residence, or other Allowance to each in 1914.

NOTE.—The names of employes, other than Directors or Auditors, whose earnings for the year 1914 did not exceed £175 need not be set out in detail.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 1915.

Signature of Public Officer \_\_\_\_\_

### 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, 1914.

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 1914 for and in respect of Premiums on Policies of Insurance or Assurance other than Industrial Insurance or Assurance effected in Victoria ... ..	£
Gross Amount of Receipts of the Company in the Year 1914 for and in respect of Premiums on Policies of Industrial Insurance or Assurance effected in Victoria ... ..	£
Total ... ..	£

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 \_\_\_\_\_ 1915.

Public Officer. \_\_\_\_\_

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 1914.

Christian Name and Surname.	In what Capacity Employed.	Place of Residence and Postal Address.	Total Amount paid to each in 1914.	Value of Board, Residence, or other Allowance to each in 1914.

The names of employes, other than Directors or Auditors, whose earnings with all allowances for the Year 1914 did not exceed £175 need not be set out in detail.

Signature of Public Officer \_\_\_\_\_

## Income Tax Acts.

## SCHEDULE C.

## No. 3.—OWNERS OR CHARTERERS OF SHIPS,

Whose Principal Place of Business is out of Victoria.

## RETURN OF INCOME OF THE YEAR ENDED 31st DECEMBER, 1914.

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

Name of Person making Return \_\_\_\_\_

Address for Service of Notices, &amp;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.
Total £							

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, 1914.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 1915.

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 1914.

Christian Name and Surname.	In what Capacity Employed.	Place of Residence and Postal Address.	Total Amount paid to each in 1914.	Value of Board, Residence, or other Allowance to each in 1914.

NOTE.—The names of employés, other than Directors or Auditors, whose earnings with all allowances for the Year 1914 did not exceed £175 need not be set out in detail.

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 \_\_\_\_\_, 1915.

Signature of Public Officer \_\_\_\_\_

## Income Tax Acts.

## SCHEDULE C.

## No. 4.—MINING COMPANY.

## RETURN OF INCOME OF THE YEAR ENDED 31st DECEMBER, 1914.

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

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

Name of Public Officer \_\_\_\_\_

Postal Address for Service of Notices, &amp;c. \_\_\_\_\_

Gross Amount of Dividends declared by the Company in the Year 1914	...	£
Gross Amount of Debenture Interest paid by the Company in the Year 1914	...	£
Total	...	£

Note.—The two latest half-yearly Reports and Statements of Accounts must accompany this return.

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 \_\_\_\_\_ 1915.

\_\_\_\_\_  
Public Officer.

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 1914.

Christian Name and Surname.	In what Capacity Employed.	Place of Residence and Postal Address.	Total Amount Paid to each in 1914.	Value of Board, Residence, or other Allowance to each in 1914.

The names of employés, other than Directors or Auditors, whose earnings, including all allowances, &c., for the Year 1914 did not exceed £175 need not be set out in detail.

Signature of Public Officer \_\_\_\_\_

## Income Tax Acts.

## SCHEDULE D.

## RETURN OF 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 1914, 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 \_\_\_\_\_ 1915.

Commissioner of Taxes.

December 17, 1914

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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, 1914, and of all Interest Paid or Credited to such 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.
			£	

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 \_\_\_\_\_ 1915.

Signature \_\_\_\_\_

Income Tax Acts.

SCHEDULE E.

NOTICE OF ASSESSMENT FOR THE YEAR COMMENCING  
1st JANUARY, 1915.

(BASED ON THE INCOME OF THE YEAR 1914.)

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, 1915, and that you are assessed as shown by the particulars hereunder set forth, I hereby require you to pay the amount payable on or before Wednesday, the \_\_\_\_\_ day of \_\_\_\_\_ 1915.

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

Dated the \_\_\_\_\_ day of \_\_\_\_\_ 1915.

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 14th day after the date of this notice.

Income Tax Acts.  
SCHEDULE H.  
TRUSTEE'S STATEMENT.  
INCOME TAX.

RETURN OF INCOME OF THE YEAR ENDED \_\_\_\_\_ 1914.

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

Trustee in Estate Settlement of \_\_\_\_\_ late of \_\_\_\_\_

	DR.			CR.		
	£	s.	d.	£	s.	d.
Gross Income						
Less—						
1. Ordinary outgoings in the production of income (including repairs, rates, taxes, salaries, wages, trustees' commission, &c.)...						
2. Interest paid ( <i>vide</i> statement at back hereof)...						
3. Rent paid ( <i>vide</i> statement at back hereof) ..						
4. Exempt income, consisting of—						
5. Additions or improvements to plant or property ... ..						
6. Income capitalized or held by Trustee during 1914, and to which no beneficiary is presently entitled ... ..						
7. Income actually applied in 1914 to liquidation of estate liabilities ... ..						
8. Any other special deduction ... ..						
9. Balance ... ..						

DISTRIBUTION.

Names of Beneficiaries who received, or were entitled to receive, the Income in 1914.	Residence.	Occupation.	Amount of Income due to each Beneficiary for the year 1914.		
			£	s.	d.

DECLARATION.

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 \_\_\_\_\_, 1915.

Signature \_\_\_\_\_

December 17, 1914

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### SALARIES, WAGES, ETC.

List of Salaries and Wages exceeding £175 paid to employes in the estate during the year.

Christian Name and Surname.	In what Capacity Employed.	Place of Residence and Postal Address.	Total Amount of Salary or Wages paid to each in 1914.			Value of Board, Residence or other Allowance to each in 1914.		
			£	s.	d.	£	s.	d.

### INTEREST PAID.

List of Amounts exceeding £30 paid as Interest by the Trust or Estate.

To whom Paid.	Address.	Occupation.	Amount.		
			£	s.	d.

### RENTS PAID.

List of Amounts Exceeding £30 paid as Rent by the Trust or Estate.

To whom Paid.	Address.	Occupation.	Amount.		
			£	s.	d.

### COMMISSIONS.

Commissions exceeding £30 other than those paid to the Company.

To whom Paid.	Address.	Occupation.	Amount.		
			£	s.	d.

And the Honorable Sir Alexander James Peacock, His Majesty's Treasurer for the State of Victoria, shall give the necessary directions herein accordingly.

F. W. MABBOTT,  
Clerk of the Executive Council.