



VICTORIA GOVERNMENT GAZETTE.

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THURSDAY, DECEMBER 16.

[1915.

Income Tax Act 1915 (No. 2668).

REGULATIONS.

*At the Executive Council Chamber, Melbourne, the seventh day of
December, 1915.*

PRESENT :

His Excellency the Governor of Victoria.

Sir A. J. Peacock

Mr. Lawson

Mr. McLeod

Mr. Livingston

Mr. Adamson.

Mr. Robinson.

HIS Excellency the Governor of the State of Victoria, by and with the advice of the Executive Council thereof, and pursuant to the provisions of the *Income Tax Act 1915* (6 Geo. V. No. 2668), doth hereby make the following Regulations, that is to say:—

PRELIMINARY.

1. In construing these regulations and the forms thereunder expressions used therein shall, unless the contrary intention appears, have the same meanings as in the *Income Tax Act 1915*. Interpretation.

2. In these regulations and the forms thereunder if not inconsistent with the context the expression "the Act" means the *Income Tax Act 1915* and any Act to be read therewith or as the same may be amended by any Act hereafter to be passed and includes any regulations made thereunder; the expression "Commissioner" shall extend to and include the Deputy Commissioner; the expression "schedule" or "schedules" means schedule or schedules to these regulations; and wherever a reference is made to "a schedule," or "schedules," or "a form," or "forms," such reference shall, unless inconsistent with the context, be deemed to be followed by the words "or to the like effect".

OFFICERS.

3. Every assessor, clerk, receiver, and other officer appointed for the purpose of carrying out the provisions of the Act shall be under the direction and control of the Commissioner, and shall perform such duties as may be required by the Commissioner or be prescribed.

4. The Commissioner may direct that any assessor, clerk, receiver, or other officer as aforesaid shall be and act under the immediate control of any other person employed in the administration of the Act, and such assessor, clerk, receiver, or other officer as aforesaid shall obey all lawful commands and directions of such persons accordingly.

5. In the event of any default, misconduct, or negligence being alleged against any person employed in the administration of the Act, the Commissioner may forthwith prohibit such person from acting in such employment, and thereupon such person shall cease to act unless and until such prohibition is removed.

6. The Commissioner may either verbally or in writing from time to time, either generally or specially, require any person or class of persons employed in administering the Act to perform or observe any duty or class of duties and may give directions as to how the same is to be performed or observed, and for the regulation of the conduct of any persons or class of persons in the performance or observance of the same.

7. All constables are hereby required to aid in the execution of the Act, and to serve and execute such notices, orders, warrants, and documents as shall be to them directed either by name, or as a constable stationed at any place, by the Commissioner; and any constable who refuses or neglects so to do shall forfeit and pay a penalty of not less than £2 nor more than £5.

8. Every person in receipt of any emolument or remuneration from the Government of Victoria or any Department thereof shall at all reasonable times afford to all persons such information relating to income tax, and give such advice and assistance in filling up the requisite forms, as may be within his knowledge or power.

9. No assessor, clerk, receiver, officer, constable, or person employed in connexion with the administration of the Act or who is in receipt of any emolument or remuneration from the Government of Victoria or any Department thereof shall demand, take, or receive any gratuity, perquisite, or consideration for any thing done by him by virtue of his office or under the authority of the Act other than his salary. Any person acting in contravention of this regulation shall forfeit and pay a penalty of not less than £2 nor more than £5 and shall be liable to be dismissed.

10. The following shall be the form of oath to be taken and subscribed by the Deputy Commissioners and by Officers, Clerks, Assessors, Receivers and other persons appointed or employed under the *Income Tax Act 1915* or the *Land Tax Act 1915* :—

I, _____ of _____ hereby swear that I will truly and faithfully according to the best of my skill and knowledge perform the duties imposed upon me by or under the *Income Tax Act 1915* or the *Land Tax Act 1915* and that I will not divulge or communicate any matter or thing in relation to the Returns, Valuations, or Assessments made thereunder or on any other matter coming to my knowledge in the performance of my said duties to any person whomsoever except as may be authorized by law for the purpose of carrying into effect the provisions of the said Acts.

Sworn before me, at _____ this _____ day of _____ 19 _____

10A. If any person appointed as an officer, clerk, receiver or assessor under the *Income Tax Act 1915* or the *Land Tax Act 1915* objects to take the oath prescribed by regulation No. 10 on the ground that the taking of an oath is contrary to his religious belief such person in lieu of taking and subscribing the said oath may make and subscribe a solemn affirmation in the following form :—

I, _____ of _____ do solemnly and sincerely affirm that I will truly and faithfully according to the best of my skill and knowledge perform the duties imposed upon me by or under the *Income Tax Act 1915* or the *Land Tax Act 1915* and that I will not divulge or communicate any matter or thing in relation to the returns valuations or assessments made thereunder or any other matter coming to my knowledge in the performance of my said duties to any person whomsoever except as may be authorised by law for the purpose of carrying into effect the provisions of the said Acts.

Affirmed at _____ this _____ day of _____ 19 _____

December 16, 1915

PUBLIC NOTICE OF INCOME TAX.

11. The Commissioner shall give not less than fourteen days' public notice of the day on or before which returns with respect to income within the meaning of the Act shall be furnished or made by every person or company; and such notice shall be in the following form:—

"Income Tax Act 1915.

"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 consisted 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 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 day of

"Every such return shall be addressed to the State Commissioner of Taxes, and be delivered at, or forwarded by post to, the State 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 day of

"State Income Tax Office, Railway Buildings, Flinders-street, Melbourne." "Commissioner of Taxes.

RETURNS AS TO INCOME TAX.

12. A return 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 by—

- (a) Every person whose income for the twelve months preceding the year of assessment 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;
- (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 the twelve months preceding the year of assessment, 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 furnish a return.

13. A return 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 by—

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

Schedule H.

14. A return 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 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.

15. Where the Commissioner, in exercise of any power vested in him by the Act, gives any special notice, such notice may prescribe the time within which the act therein mentioned shall be done.

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

Schedule B.

17. The returns to be furnished under the provisions of Section 81 (1) and (4) of the *Income Tax Act* 1915 shall be in the form in Schedule "B" hereto.

18. Such observations and directions as the Commissioner may think fit may be indorsed or noted on any form of return or notice, and reference to such observations and directions may be inserted in the form.

19. Fractions of pounds shall be omitted in giving particulars of income.

20. In the case of a company, if it appears to the Commissioner that the public officer of such company cannot conveniently furnish an accurate return of its income liable to tax or a correct statement of such total assets and liabilities or of such gross receipts, or that in order to furnish an exact return the work involved would, in the opinion of the Commissioner, be disproportionate to the taxable amount, the Commissioner may agree with such public officer as to what shall be the taxable amount of such company's income.

21. Every person entitled to or interested in any income in partnership or jointly with any other person shall furnish a separate return of his income, in which he shall include and specify the proportion or amount of the partnership or joint income received by him or to which he is entitled or in which he is interested.

22. Partnership returns shall be made by the partner first named in the partnership deed, agreement, or articles; where there shall be no such deed, agreement, or articles, then by the partner who shall be named singly or with precedence to the other partner or partners in the usual name, style, or firm of such co-partnership; or where such precedent partner shall not be an acting partner resident in Victoria, then by the precedent acting partner or any sole acting partner resident in Victoria.

23. Where no such partner shall be resident in Victoria then the return shall be prepared and delivered by their agent, manager, or chief representative resident in Victoria for such partners jointly.

24. The Commissioner may in any case whatever require or accept a special form of return where in his opinion special circumstances shall render it desirable.

25. Every return shall be signed by the person making the same, and if he be unable to write his name his signature, which shall be made by his mark, shall be attested by a witness who shall sign as such.

26. No person shall under the pretence of being a taxpayer improperly and wilfully fill up or furnish to the Commissioner any return; and any person so doing shall forfeit and pay a penalty of not less than £2 nor more than £10.

27. The returns to be furnished under the provisions of Section 81 (2) of the *Income Tax Act* 1915, 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.

Schedule D.

28. No person or company liable to furnish a return shall be exempted from any penalty he or it may have incurred by failure so to do by reason of his having received no notice to furnish the same, or by reason of his or its not having been supplied with a form of return; but every such person and company shall himself or itself obtain all forms of returns which he or it shall be required to furnish.

29. Whenever application is made to any person or company by the Commissioner for further information in respect of any return furnished by him or it, and such person or company fails or neglects for the space of seven days from the making of such application to make an amended return supplying such further information as may be required by the Commissioner, he or it shall forfeit and pay a penalty of not less than Two pounds nor more than Ten pounds.

ASSESSMENT.

ASSESSMENT.

30. The assessment register shall be prepared so as to specify in separate columns the following particulars as to each taxpayer:—

- (1) The name, calling, or occupation, and postal address of the taxpayer.
- (2) The taxable amount from personal exertion.
- (3) The taxable amount from property.
- (4) The total amount of the tax payable by the taxpayer.
- (5) Such remarks as the Commissioner may see fit to make.

31. Notice of the making of the assessment of income of any taxpayer shall be given to such taxpayer pursuant to Section 56 of the *Income Tax Act* 1915, 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.

LOSSES, OUTGOINGS, AND EXPENSES.

32. Under no circumstances shall any person be allowed to deduct from his income any loss incurred prior to the year in respect of which the income is computed.

33. Only such losses, outgoings, and expenses as have actually been incurred during the year in respect of which the income is computed shall be deducted from the income for that particular year.

34. If in any year in respect of which income is computed the losses, outgoings, and expenses incurred by any person exceed his income, such excess shall not be allowed to be deducted from income for any subsequent year.

MODE OF PAYMENT.

35. The income tax on the assessment of incomes shall be paid in one sum.

36. Taxes may be paid in any of the following modes:—

- (a) At the office of the Commissioner at Melbourne, by cash or by bank notes, cheques, or postal notes payable in Victoria.
- (b) By direct remittance to the Commissioner in Melbourne, by bank draft or cheque payable in Victoria, or post office order or postal notes payable in Melbourne.

37. Except with the express consent in writing of the Commissioner no payment or remittance shall be received on account or in part payment of any tax.

38. When payment or remittance is made by draft or cheque the tax shall not be deemed to be paid, notwithstanding any receipt given therefor, until the amount of such draft or cheque has been actually collected by the Commissioner.

OBJECTIONS.

Schedule F.

39. Notice of objection to any assessment shall be in the form Schedule "F."

Schedule G.

40. The Commissioner may after receiving notice of objection alter the assessment in accordance with the requirements of such notice, and may, not less than five days before the day for the hearing of the objection, give notice of such alteration to the objector in the form No. 1 in Schedule "G," and thereupon the objection shall be deemed to be concluded, and in such case no costs shall be claimed by or awarded to either party.

Schedule G.

41. The Commissioner may after receiving notice of objection reduce the assessment, and may give notice of such reduction to the objector in the form No. 1 in Schedule "G," who may within three days after receiving such notice from the Commissioner give the Commissioner written notice that he is dissatisfied with the assessment as altered or amended, and unless he so gives such notice the objection shall be deemed to be concluded without costs to either party. If the objector do not give such notice the assessment as reduced shall be deemed to be the assessment objected to. The Commissioner shall make the necessary alterations or amendments in the assessment register.

42. In case of an objection against an assessment the objector shall not be entitled to any costs on such objection—

- (1) if he shall have made default in furnishing any return ; or
- (2) if any return furnished by him shall have been defective or misleading.

43. The Commissioner's certificate that such default has been made, or that such return is, in his opinion, defective or misleading, shall be conclusive evidence of the fact so certified. In the absence of such certificate the costs in all cases of objection against assessments shall be in the discretion of the police magistrate.

44. The objector shall be limited on any objection to the grounds stated in his notice.

MISCELLANEOUS.

45. The forms in the Schedules hereto, or forms to the like effect varied by or with the approval of the Commissioner as circumstances require shall form part of these regulations, and may be used as required, and shall be sufficient in law.

46. The Commissioner may in any notice limit the scope or effect thereof as he shall think fit.

47. Every person shall give his postal address upon every return furnished by him and shall give notice in writing of any change in his postal address within one calendar month after such change, and in default shall be liable to the penalties provided for failure to furnish a return. The Commissioner shall cause every such change where notified to be entered in the assessment register.

48. For the purposes of any notice, the residence of any person as described in any assessment register in force at the time shall be deemed the usual or last known place of abode of such person.

49. Notices to be given by the Commissioner may, by his order, be signed by any officer named by the Commissioner in that behalf ; and any notice purporting to be so signed by order of the Commissioner shall be as valid and effectual as if signed by himself.

50. The printed or stamped signature of the Commissioner shall in all cases be sufficient, and any book, document, or writing bearing or purporting to bear his signature whether in writing, printing, or stamp shall be deemed to have been duly signed by him and judicial notice shall be taken of such signature accordingly.

51. Every person who wilfully obliterates, tears, damages, or destroys, any form of return, or any book, notice, or document belonging to or issued by any Commissioner, or who applies for or uses any such form or document except for the purposes of this Act, or who under any pretence of being a person required to make a return improperly or wilfully fills up or furnishes to the Commissioner any return, shall for every such offence forfeit and pay a sum of not less than £2 nor more than £5.

52. Any taxpayer applying for information as to particulars of any entry in the assessment register relating to the assessment of such taxpayer shall produce his notice of the assessment in respect of which he desires such information, and shall not be entitled to any information without producing such notice, unless the Commissioner dispenses with such production. The fee to be paid by the taxpayer for a certified copy of such entry shall be the sum of 1s.

53. No person shall impersonate any taxpayer for the purpose of obtaining information under the Act, and any person so doing shall, in addition to any other penalty or punishment to which he may be liable, forfeit and pay a sum of not less than £2 nor more than £10.

SCHEDULE A.

RETURN OF INCOME OF THE 12 MONTHS ENDED

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

Name in full _____
 Occupation _____
 Postal address _____
 Member of Partnership of _____
 Beneficiary in Trust Estate of _____

INCOME FROM PERSONAL EXERTION.

- | | |
|--|----------|
| 1. From salary, wages, stipend, earnings, fees, commissions, bonuses, pensions, superannuation or retiring allowances | £ |
| 2. From the profession, trade, or business of _____ carried on by me (as per Form No. 1 or No. 2 on next page) | £ |
| 3. From the partnership or firm of _____ at _____ (as per separate statement attached hereto, or as per return of the firm) | £ |
| 4. From Land Syndicate or other venture not included in items Nos 1, 2, or 3 above | £ |
| 5. Value of quarters or residence, board, sustenance, &c., granted, secured, or allowed to me by my employer (giving name and address) | £ |
| 6. Annual or rental value of the portion of business premises used by me as a residence (see instructions on page 4) | £ |
| Total | £ |

DEDUCTIONS.

- | | |
|---|----------|
| 7. Amount actually paid by me as fidelity guarantee, or to provident, superannuation, sustentation, or widows' or orphans' fund | £ |
| 8. Insurance premiums, not exceeding £50 in all, on my own life for the benefit of myself, wife, or children in the _____ company | £ |
| 9. Gifts exceeding £20 each to any public or charitable institution (giving particulars on separate list) | £ |
| 10. 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 the 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 _____ 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. (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 was £ | £ |
| Total | £ |

DEDUCTIONS.

- | | |
|--|----------|
| 7. Interest actually paid 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 any public or charitable institution (giving particulars on separate list) | £ |
| 12. Calls or contributions paid during the 12 months ended _____ into companies in liquidation, or mining companies registered under Part II. of the Companies Act 1915, and carrying on mining operations in Victoria (as per statement herewith) | £ |
| Total | £ |

DECLARATION.

I 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 12 months ended _____, 19 .

Dated the _____ day of _____ 19 .

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 _____ at _____ as follows:—
carried on by _____

1. Sales, both for cash and credit for the 12 months ended _____ (not including plant and fixtures)
2. Stock and Produce on hand on _____
3. Goods or Produce taken out of the business for use of household and sustenance of employes, at cost price _____
4. Other income from the Trade, viz., commission, discounts, rebates, credits, &c. _____
5. Annual or rental value of portion of business premises used by me as a residence (see instructions, page 4) _____

Total Income £

DEDUCTIONS:—

6. Stock and Produce on hand on _____ (not including plant and fixtures)
7. Purchases for purposes of the trade only of Stock during 12 months ended _____ at cost price, whether paid for or not _____
The taxpayer must not include in Purchases any expenditure for any of the items 8 to 16 hereunder, nor for plant or fixtures.

8. Rent of business premises actually paid to _____ of _____
9. Salaries and wages actually paid in the trade (not including any sums drawn by me), as per statement on opposite page _____
10. Sustenance, not exceeding 12s. per week each, of _____ persons employed exclusively in the trade _____
11. 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) _____
12. Interest actually paid to _____ of _____
13. Repairs to trade property or plant (not to include additions or improvements to property or plant)
14. Depreciation of machinery used in the trade (the value at _____, was £ _____)
15. Bad debts in the trade (proved to be bad, and actually written off during 12 months ended _____, 19 _____)
16. General expenses of the trade, including rates, fire insurance, &c., as per list herewith _____

Total Deductions £

Net Amount carried to page 1, item 2 £

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 12 months ended _____ 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, and vegetables, &c., taken off 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 12 months ended _____, 19 _____
7. Rent of land and buildings actually paid during 12 months ended _____, 19, to _____ of _____
8. Salaries and wages actually paid during 12 months ended _____, 19, 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 12 months ended _____, 19, 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 for machinery and implements purchased to replace others of the same kind _____ £ _____
Less amount realized 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 _____, 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 12 months ended

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.	Residence.	Net Amount of Income received by each Beneficiary.	Balance of Income due and payable to each Beneficiary for the 12 months ended.	Balance of 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 12 months ended	Value of Board, Residence or other Allowance to each in 12 months ended

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 State 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 _____ 19 .

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 twelve months ended

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

Dated this _____ day of _____ 19 .

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 _____ 19 .

Signature _____

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 TWELVE MONTHS ENDED

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 Act and of the Regulations made thereunder.

Dated this _____ day of _____, 19 .

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 Twelve Months ended

DEBENTURES.		Where Interest paid or Payable.	Amount of Interest paid in the Twelve Months ended
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 Twelve Months ended the day of _____ 19____, and of all interest paid or credited to any Persons or Companies on any account during that Twelve Months.

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 Twelve Months ended _____

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

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

Dated this _____ day of _____ 19____.

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 TWELVE MONTHS ENDED _____

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 Twelve Months ended _____ 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 Twelve Months ended _____ 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 State Income Tax Acts and the Regulations made thereunder.

Dated this _____ day of _____ 19____. 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 Twelve Months ended _____

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

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

Signature of Public Officer _____

December 16, 1915

5042

Victoria Gazette

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 TWELVE MONTHS ENDED , 19

Assessment No. _____

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.

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 Twelve Months ended
19

Dated this _____ day of _____, 19

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, super-
annuation or retiring allowances, or stipend paid, granted, secured, or allowed to every such person in the
Twelve Months ended

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

NOTE.—The names of employés, other than Directors or Auditors, whose earnings with all allowances for the
Twelve Months ended 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 _____, 19

Signature of Public Officer _____

Income Tax Acts.

SCHEDULE C.

No. 4.—MINING COMPANY.

RETURN OF INCOME OF THE TWELVE MONTHS ENDED , 19 .

Assessment No. _____

Name of Company _____

Name of Public Officer _____

Postal Address for Service of Notices, &c. _____

Gross Amount of Dividends declared by the Company in the Twelve Months ended	£	
Gross Amount of Debenture Interest paid by the Company in the Twelve Months ended	£	
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 _____ 19 .

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 Twelve Months ended

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

The names of employés, other than Directors or Auditors, whose earnings, including all allowances, &c., for the Twelve Months ended 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 Twelve Months ended _____, specifying the amount of interest paid or credited thereon, and to post or deliver such Return to me, at the State 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 _____ 19 .

Commissioner of Taxes.

December 16, 1915

5044

Victoria Gazette

RETURN of all Persons and Companies having Moneys on Fixed Deposits or on other account bearing interest in the _____ Company during the Twelve Months ended the day of _____, 19____, and of all Interest Paid or Credited to such Persons or Companies on any account during that Twelve Months.

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 _____ 19__.

Signature _____

Income Tax Act.

SCHEDULE E.

NOTICE OF ASSESSMENT FOR THE YEAR COMMENCING
1ST

(BASED ON THE INCOME OF THE _____.)

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 _____ day of _____, 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 _____ 19__.

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

Dated the _____ day of _____ 19__.

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.

Reg. No. 39.

SCHEDULE F.

No. 1.

Income Tax Acts 1915.

NOTICE OF OBJECTION TO ASSESSMENT.

I hereby give you notice that I object to the assessment No. made upon *me* for tax upon income, upon the ground that the taxable amount of income, consisting of the produce of property, should be £ , and that the taxable amount of income from personal exertion should be £ and that the amount of the tax fixed by such assessment is therefore £ more than it ought to be ; and I require you to alter the assessment accordingly.

Name

Postal Address

Dated the day of 19
To the Commissioner of Taxes, Melbourne.

SCHEDULE F.

No. 2.

Income Tax Acts 1915.

NOTICE OF OBJECTION BY COMMISSIONER.

I hereby give you notice that I object to the assessment No. made upon your income, upon the ground that the taxable amount of such income, consisting of the produce of property, should be £ , and that the taxable amount of such income from personal exertion should be £ and that the amount of the tax fixed by such assessment is therefore £ less than it ought to be ; and I require you to give me notice within fourteen days of your assent to or dissent from this my objection.

Dated the day of 19 .

*Commissioner of Taxes,
Income Tax Office, Melbourne.*

To _____

SCHEDULE G.

Income Tax Act 1915.

No. 1.

DECISION OF COMMISSIONER ON OBJECTION BY TAXPAYER, WHERE
SUCH OBJECTION IS ALLOWED WHOLLY OR IN PART.

No. of assessment

Name of person taxed

Taxable amount as previously assessed by Commissioner, £

Amount to which objector states the taxable amount ought to be
reduced, £

Assessment as altered or amended by Commissioner, £

It is ordered that unless within three days after receiving notice of this decision the taxpayer informs me that he is dissatisfied with the assessment as altered or amended by me the above assessment shall be altered or amended accordingly in the Assessment Register. If notice of dissatisfaction is duly received by me I will transmit the objection to a Judge of the County Court, in order that the same may be heard and determined.

Dated this

day of

19

Commissioner of Taxes.

Regs. 40-44.

SCHEDULE G.

No. 2.

*Income Tax Act 1915.*DECISION OF COMMISSIONER ON OBJECTION BY TAXPAYER
DISALLOWING SUCH OBJECTION.

No of assessment

Name of person taxed

Taxable amount assessed by Commissioner, £

Amount to which objector states the taxable amount ought to be
reduced, £

I hereby notify you that I have considered your objections, and that I do not allow them or any of them.

Dated this

day of

191

Commissioner of Taxes.

Income Tax Acts.

SCHEDULE H.

TRUSTEE'S STATEMENT.

INCOME TAX.

RETURN OF INCOME OF THE TWELVE MONTHS ENDED _____
19____.

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 the Twelve Months ended 19____, and to which no beneficiary is presently entitled						
7. Income actually applied in the Twelve Months ended 19____, 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 Twelve Months ended	Residence.	Occupation.	Amount of Income due to each Beneficiary for the Twelve Months ended		
			£	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 Act and of the Regulations made thereunder.

Dated this _____ day of _____,

Signature _____

SALARIES, WAGES, ETC.

List of Salaries and Wages exceeding £175 paid to employés in the estate during the Twelve Months ended

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