



VICTORIA GOVERNMENT GAZETTE.

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WEDNESDAY, AUGUST 13.

[1930

Income Tax Act 1928 (No. 3701).

REGULATIONS.

At the Executive Council Chamber, Melbourne, the twelfth day of August, 1930.

PRESENT :

His Excellency the Governor of Victoria.

Mr. Lemmon. | Mr. Webber.

WHEREAS by Section 96, Part XII., of the *Income Tax Act 1928*, No. 3701, it is enacted that the Governor in Council may make regulations not inconsistent with this Act for all or any of the purposes therein referred to : Now therefore His Excellency the Governor of the State of Victoria, by and with the advice of the Executive Council thereof, doth direct that all regulations previously made be annulled, and doth 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 1928*.

2. In these Regulations and the forms thereunder if not inconsistent with the context the expression "the Act" means the *Income Tax Act 1928* 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 anything 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 Commissioner, the Deputy Commissioners and by Officers, Clerks, Assessors, Receivers, and other persons appointed or employed under the *Income Tax Act 1928* or the *Land Tax Act 1928* :—

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 1928* or the *Land Tax Act 1928* 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 1928* or the *Land Tax Act 1928* 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 1928* or the *Land Tax Act 1928* 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 authorized by law for the purpose of carrying into effect the provisions of the said Acts.

Affirmed at _____ this _____ day of _____ 19 _____

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 Acts.

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, dividends, or annuity, and whose gross income within the meaning of the Income Tax Acts amounted to Fifty pounds or upwards, and every other person or company liable to make any return under the said Act 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, Lonsdale-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 more than £100, and to 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 _____

Commissioner of Taxes.

State Income Tax Office, Lonsdale-street, Melbourne.

RETURNS AS TO INCOME TAX.

12. A return in the Form "A" hereto, containing the information and particulars Form A. 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 (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 12A], whose gross income, within the meaning of the Income Tax Acts, for the twelve months preceding the year of assessment, amounted to Fifty pounds 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 within the meaning of the Income Tax Acts.

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

- (d) Every person who is required by the Commissioner to furnish a return.

12A. A return in the Form "B" hereto containing the information and par- Form B. ticulars mentioned or referred to in such form and verified by the declaration thereon set forth and accompanied by such 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, dividends, or annuity (or from two or more of these sources), and whose income within the meaning of the Income Tax Acts amounted to Fifty pounds or upwards.

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

- (b) Every person who is required by the Commissioner to furnish a return.

Form C.

13. A return in such one of the Forms "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.

Form H.

14. A return in the Form "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 within the meaning of the Income Tax Acts 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.

Form I.

17. The returns to be furnished under the provisions of Section 89 (1) and (4) of the *Income Tax Act* 1928 shall be in the Form "I" hereto. Penalty for failure to lodge such returns is not less than £2 nor more than £100.

18. Such observations and directions as the Commissioner may think fit may be endorsed 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 its total assets and liabilities or of its 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 89 (2) of the *Income Tax Act 1928*, 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 "D" hereto. Form D. Penalty for failure to lodge such returns is not less than £2 nor more than £100.

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.

30. A return shall not be deemed to have been duly furnished to the Commissioner unless and until all balance-sheets, profit and loss accounts, statements, notices, and other documents which by the Act, the Regulations, or the Commissioner are required to accompany the return, have been received by the Commissioner.

31. In any proceedings against a person for failing or neglecting to duly furnish a return, a certificate in writing signed by the Commissioner certifying that no return has been received from that person by any officer authorized by the Commissioner to receive returns at the place where under the Regulations the return should have been furnished, shall be prima facie evidence that the defendant has failed or neglected to duly furnish a return.

ASSESSMENT.

32. The assessment register shall be prepared so as to specify the following particulars as to each taxpayer:—

- (1) The name 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.

33. Notice of the making of the assessment of income of any taxpayer shall be given to such taxpayer pursuant to Section 63 of the *Income Tax Act 1928*, in the Form "E" hereto, with such additions to or variations of the particulars thereof as Form E. may in any particular case be required by the Commissioner.

LOSSES, OUTGOINGS, AND EXPENSES.

34. 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.

35. 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.

36. 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.

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

38. 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.

39. 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.

40. 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.

Form F. 41. Notice of objection by a taxpayer to his assessment shall be in the Form "F. (1)".

42. The Commissioner may, after receiving notice of objection, allow such objection wholly, whereupon he shall amend the assessment and notify the taxpayer accordingly, 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.

Form G. 43. The Commissioner may after receiving notice of objection reduce the assessment, and may give notice of such reduction to the objector in the Form "G. (1)", who may within fourteen days 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, so far as such objection is concluded.

44. If the Commissioner, after receiving notice of objection, is of the opinion that the objection should not be allowed, either wholly or in part, he must give notice thereof to the taxpayer in Form "G. (2)".

The taxpayer shall within fourteen days notify his acceptance or rejection of the Commissioner's determination. In the absence of such notification the objection shall lapse.

45. In case of an objection against an assessment the objector shall not be entitled to any costs on the hearing in Court of 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.

46. 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 Judge of County Courts.

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

MISCELLANEOUS.

48. 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.

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

50. Every person shall give his postal address in Victoria 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.

51. The address for service last given to the Commissioner by any person shall for all purposes under the Act and Regulations be deemed to be the last known place of business or abode of that person, but where no address for service has been given to the Commissioner, the address of the person as described in any record in the custody of the Commissioner shall be deemed to be the last known place of business or abode of that person.

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

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

- (a) By causing the same to be personally served on him ;
- (b) By leaving the same at his address for service or last known place of business or abode in Victoria ; or
- (c) By posting it by prepaid letter post addressed to the person at his address for service or last known place of business or abode in Victoria ;

and in the case of paragraph (c) above, service thereof shall be deemed to have been effected at the time when it would in the ordinary course of post have arrived at the place to which it was addressed or at the post town or post office nearest to that place, whether or not it has in fact been received by the addressee.

54. 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.

55. 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.

56. 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.

57. 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.

58. 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.

August 13, 1930

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Victoria Gazette

File No. _____

FORM A.

BUSINESS AND PROFESSIONAL RETURN.

(For a Taxpayer who carries on a Trade or Profession or who receives Income as a Beneficiary in a Trust Estate.)

STATE INCOME TAX.

VICTORIA.

RETURN OF INCOME OF THE 12 MONTHS ENDED 30TH JUNE, 19 .

To be made by every person whose income from all sources as shown herein amounted in the above period to not less than £50.

Name in full _____ Surname. _____ Christian Name. _____

Occupation _____ Residing at _____
(Full Residential Address)Postal address _____ Postal District No. _____
(You are required to notify any change of address for service of notices, &c.)

Member of Partnership of _____

Beneficiary in Trust Estate of _____

If return is made by an Agent for a Principal or a Trustee for a Trust Estate state full name and address of Agent or Trustee

The postal address shown on my last Income Tax Return was

PART A.—INCOME FROM PERSONAL EXERTION (WHEN PART C OR D UNSUITABLE).

	£	Office only. £
1. Salary, wages, stipend, bonuses, and overtime as employee of _____		
2. { (a) Value of quarters provided by my employer .. (b) Value of board, travelling, and sustenance allowances, &c., allowed to me by employer (attach list) ..		
3. Rental value to me of premises provided by my employer and used by me for purposes of residence		
4. Share in partnership of _____ (where partnership income is from personal exertion) ..		
5. Income as a beneficiary under will, settlement, deed of gift, or instrument of trust of ..		
6. From the trade or business of _____ carried on by me (as per Part C or Part D on next page) ..		
7. From the profession of _____ (as per statement attached) ..		
8. Fees, commissions (attach list) ..		
9. Pension (not being a War Pension), superannuation, or retiring allowance ..		
10. Five per centum of retiring allowance or gratuity received in a lump sum. (Total amount received, £ _____)		
11. Profits from sales of land purchased for re-sale (attach full particulars) and share of land syndicate known as ..		
12. Profits from sales or assignments of leases (attach full particulars) ..		
Total Income ..	£	
DEDUCTIONS.		
(Unless lists as specified hereunder are attached in support of claims for deductions, such deductions may be disallowed, wholly or in part.)		
13. Income Tax (State) paid in respect of personal exertion income ..		
14. Deductions as per Statement No. 10. (Deductions applicable to property to be shown against item 33) ..		
15. Any other deductions (attach list) ..		
Total Deductions ..	£	
Net Income from Personal Exertion ..	£	

PART B.—INCOME FROM PROPERTY.

	£	Office only. £
16. Gross rents—including rent from subletting (attach list)		
17. Share in partnership of _____ (where partnership income is from property)		
18. Income as a beneficiary under will, settlement, deed of gift, or instrument of trust of _____		
19. Interest from Commonwealth Loans and from State Government Loans (as per Statement No. 5)		
20. Interest, &c., received by or credited to me, as per Statement No. 5, other than interest included in Item No. 19		
21. Dividends from Companies (as per Statement No. 6)		
22. Refund of taxes other than Federal Income Tax. (Refund of State Income Tax not to be included)		
23. Annuities, royalties, bonuses in the nature of royalties, tributes, licences, &c., and premiums, fines, or foregifts received in connexion with leases (attach list)		
24. Four per cent. of capital value at 30.6. of land and improvements thereon owned by me and used for purpose of residence or enjoyment (include residence being purchased on terms), the municipal assessment whereof in 19 _____ was £ _____		
Total Income		
DEDUCTIONS.		
(Unless lists as specified hereunder are attached in support of claims for deductions, such deductions may be disallowed wholly or in part.)		
25. Rates and taxes, &c., not charged to a business, as per list attached. Federal Income Tax not to be included. (State Income Tax paid in respect of personal exertion income and property income to be shown against Items 13 and 26 respectively)		
26. Income Tax (State) paid in respect of property income		
27. Repairs to properties from which rent is received (not including alterations, additions, improvements, or repairs to private residence) (attach list)		
28. Fire and burglary insurance premiums paid on income-producing property (not including private residence)		
29. Interest paid to _____ of _____ on borrowed money used to produce income from property		
30. Interest paid to _____ of _____ on a mortgage of land and residence owned or in course of purchase and occupied by me, and in respect of which 4 % of capital value is returned as income under Item 24		
31. Commission paid to _____ of _____ for collection of income from property		
32. Rent paid to _____ of _____ from which rent is received (vide Item 16) for property		
33. Deductions as per Statement 10. (Deductions applicable to Personal Exertion to be shown against Item 14)		
34. Any other deductions (attach list)		
Total Deductions	£	
Net Income from Property	£	

Is this your first Income Tax Return ?
 been furnished previously.

If so, kindly explain why Returns have not

DECLARATION.

I, the person making this Return, declare that the particulars shown therein, both in this and the succeeding pages, and also those stated in the Accounts, Balance-sheets, Documents, and Lists herewith, are true and correct in every particular, and disclose without reservation or exception a true and complete statement of all Income earned, derived, or received from all sources by _____ during the year 1st July, 19 _____, to 30th June, 19 ____.*

Dated this _____ day of _____ 19 _____

(Sign here.)

Usual Signature _____

This Declaration and all attached sheets should be signed by all individual taxpayers personally.

* If the accounts of the business have been made up for any other period, alter this declaration accordingly. Initial the alteration.

PART C.—INCOME FROM A TRADE, BUSINESS, MANUFACTURE, OR CONCERN THE NET
INCOME FROM WHICH IS SHOWN IN PART A, ITEM 6.

(Attach Balance-sheet and Trading and Profit and Loss Accounts.)

Nature of Business		Office only.	
(Other than Professions, vide Item 7, Part A.)		£	£
carried on at			
35. Gross Sales—cash and credit—for the year ended 30/6/ . . . (If sales are cash only strike out "credit" . . .			
36. Stock and materials on hand, 30/6/ (not including plant and fixtures), at cost price or market value, whichever is the less. All amounts written off cost of stock, and basis of values to be disclosed . . .			
37. Value of goods (not included in sales) taken from stock and used—			
(a) for maintenance of self, family, and employees . . .			
(b) for other purposes, or used in carrying on the business . . .			
(c) as plant or for additions to buildings, &c. . .			
Total . . .	£		
Deduct—			
38. Stock and materials (not including plant and fixtures) on hand, 30/6/ £ . . .			
39. Net Purchases for business only of stock during year ended, 30/6/ £ . . .			
TOTAL of 38 and 39 . . .			
Net Amount . . .	£		
Add—			
40. Income from commissions, discounts, rebates, sundry credits and bad debts recovered . . .			
41. Income from other business sources (attach list) . . .			
42. Proportion of rent paid for that part of rented business premises used as a residence . . .			
NOTE.—Four per cent. of Capital Value at 30/6/ of house owned or in course of purchase and used as residence should be inserted in Item 24, Part B.			
Total Income . . .	£		

PART D.—INCOME OF FARMER, PASTORALIST, OR HORTICULTURIST, THE NET
INCOME FROM WHICH IS SHOWN IN PART A, ITEM 6.

Nature of Business		Office only.	
		£	£
43. Gross Sales—cash and credit—for year ended 30/6/ , including sales of wool, wheat, or other produce on hand at 30/6/ —			
(a) Wool, £ . . . , skins and hides, £ . . .			
(b) Tallow, &c., £ . . .			
(c) Meat, poultry, &c. . .			
(d) Milk, cream, butter, cheese, eggs, &c. . .			
(e) { Wheat . . .			
Advances and Dividends from wheat pools . . .			
Other grain, hay, fodder, potatoes, &c. . .			
(f) Timber, firewood, bark, &c. . .			
(g) Wine, fruit, vegetables, &c. . .			
(h) Other receipts from farm, station, or orchard . . .			
44. Total value as per Statement No. 1 (Live Stock) . . .			
45. Value of stock and produce given in exchange for goods, provisions, &c. . .			
46. Value of milk, butter, eggs, and vegetables, &c., taken from the business for household use and sustenance of employees . . .			
47. Value on hand at 30/6/ of—			
(a) Farm and orchard produce . . .			
(b) Wool £ . . . , skins, hides, &c., £ . . .			
48. Gross amount earned from contracts, cartage, or any other work . . .			
49. Income from other business sources (attach list). This should include any produce given away, such as wheat given to members of family or sold in their names . . .			
50. Proportion of rent paid for that part of rented business premises used as a residence . . .			
NOTE.—Four per cent. of Capital Value at 30/6/ of house owned or in course of purchase and used as residence should be inserted in Item 24, Part B.			
Total . . .	£		
Less—			
51. (a) Value on hand at 1/7/ of			
(1) Farm and orchard produce £ . . .			
(2) Wool £ . . . , skins, hides, &c., £ . . .			
(b) Purchases during year ended 30/6/ for business purposes, of the following:—			
(1) Seed, plants, &c., for re-sale . . .			
(2) Fodder . . .			
(3) Fertilizers and manures . . .			
(c) Stock, &c., received in exchange for produce, &c. . .			
52. Total value as per Statement No. 1 (Live Stock) . . .	£		
Total Income . . .	£		

DEDUCTIONS APPLICABLE TO PARTS C AND D.

(Unless lists as specified hereunder are attached in support of claims for deductions, such deductions may be disallowed either wholly or in part.)

	Deductions.		Office only.
	For Part C. £	For Part D. £	£
53. Salaries and wages actually paid in the business (not including any sums drawn by me or paid as wages for fencing, ringing, clearing, or similar improvements, or for alterations or new works, or for work the cost of which is claimed in Item 66). See also Statement No. 2, which must be filled in			
54. Amount expended for food for employees (including my own children over 15) employed exclusively in the business (State if claim is based on actual cost, or rate per person per week)			
55. Rent of business premises or land (including amount shown opposite item 42 or item 50 above, but not including C.P. payment for land to the Government) paid to of			
56. Rates and taxes paid in connexion with the business, not including any State or Federal Income Tax (attach list). (State Income Tax should be claimed under items 13 and 28, page 1)			
57. Insurance on business premises and stock (attach list)			
58. Interest paid to of on money used in connexion with the business. If payment made to Closer Settlement Board, state interest, £ principal, £ Total, £			
59. Depreciation by wear and tear of plant and machinery used in the business. (Attach list of machines, &c., and respective values at the 1st July, 19 and percentages written off.) 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 £ Date of purchase of the machines and implements replaced A full description of each item of machinery or implements must be given.			
59A. Depreciation of fences, dams, and other structural improvements used in agricultural or pastoral pursuits			
60. Repairs (not including alterations, additions, or improvements) to property and machinery, implements, utensils, rolling-stock, and articles used in the production of income, but not including repairs to properties from which rent is received (attach list)			
61. Bad debts incurred in the trade and proved to be bad and actually written off for the first time during the year ended 30/6/ (attach list showing full names of debtors, nature of debts, dates when debts incurred and when written off, amount written off in each case, and reason for writing off)			
62. Exchange, commission, and discount			
63. Travelling expenses actually paid and incurred in the business only (attach list)			
64. Printing, stationery, advertising, stamps, telegrams, for business purposes only			
65. Gas, electricity (light and power), telephone, &c. (for business only)			
66. Expenditure not claimed elsewhere in this return incurred in (a) eradication or extermination of pests; (b) clearing, scrubbing, suckering, and destruction of weeds and detrimental plants; (c) preparation for agriculture; (d) ploughing and grassing grazing land; (e) draining of swamp lands. (These deductions may only be claimed by persons carrying on primary production on land.) (f) Expenditure in respect of wire netting. (Furnish details as per instructions)			
67. Other business expenses (attach list)			
68. Sinking fund to recoup fine, premium, or foregift, or consideration in the nature of such, paid in respect of a lease. (Supply full particulars of claim)			
69. The annual sum necessary to recoup expenditure on leasehold land on covenanted improvements in which I have no tenant rights. (Divide cost of improvements by the number of years of the lease yet to run when the improvements were made.) (Supply full particulars of claim)			
70. Contributions by an employer to employees' benefit or provident fund (attach list)			
Total Deductions	£		
Net Income carried to Item 6, Part A	£		

The total unimproved value of the land OWNED by me on 30th June, 19, 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 £

The unimproved value of the land must be shown; if not furnished the benefits under Section 22 of the State Income Tax Act 1928 cannot be allowed.

STATEMENT No. 1.—LIVE STOCK SCHEDULE FOR YEAR ENDED 30/6/ .

Before filling in this schedule read carefully the paragraph in "Instructions to Persons making Returns" with reference to valuation of live stock on hand at the beginning and end of the year.

	Sheep.		Cattle.		Horses.		Pigs.		Total Value.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	
Stock on hand at 1/7/ as per closing values 30/6/ Natural increase (numbers only) marked or branded and taken into account from 1/7/ to 30/6/ .. Purchases—at cost—from 1/7/ to 30/6/ ..		£		£		£		£	£
	Total Value, as per last column (carried to Item No. 52, Part D)								£
Gross Sales from 1/7/ to 30/6/ Killed for rations from 1/7/ to 30/6/ Losses by death, &c., from 1/7/ to 30/6/ (numbers only) *Stock on hand at 30/6/									
* FOR STATE PURPOSES, when stock on hand is brought to account the value and numbers of natural increase must be included.	Total Value, as per last column (carried to Item No. 44, Part D)								£

STATEMENT No. 2.—STATEMENT OF SALARIES, WAGES, AND COMMISSION PAID AND ALLOWANCES TO EMPLOYEES.

This statement should show the actual amount paid during the period 1/7/19 to 30/6/19 , even though the return is made up for a different period.

If the space is not sufficient to contain all the names separate sheets should be used.

Payments to any one person not a relative of the taxpayer at a rate less than £50 per annum need not be shown. Payments to relatives, however small, must be shown.

Employee's Christian Name in full and Surname.	Relationship to Taxpayer.	In what Capacity employed.	Place of Residence.	If not employed for whole period, state period employed.	Rate of Pay.	Total Amount of Salary or Wages and Commission paid to each in year ended 30/6/ .	Value of Board, Residence, or other *Allowance to each in year ended 30/6/ .	
							Quarters.	Board.
						£	£	£

* Value of payments in kind, such as wheat or wool, given to members of the family should be included under this heading.

STATEMENT No. 3.—PARTNERSHIP STATEMENT (INCLUDES SHARE FARMING).

Trade Name or Style of Firm and Place of Business.	Nature of Trade carried on.	Names of Partners.	Residences of Partners.	State fully the basis upon which the Partnership Income is divisible.	Net Share of each Partner of the Profits for the 12 months ended 30th June, 19 .
					£

NOTE.—This Statement, to be made by the senior resident partner, should show only the amount of each partner's share of the partnership profits. Each partner is required to make and furnish a separate return of his share of the partnership profits and of his income from other sources in other parts of the same return. Individual partners' returns, wherever practicable, should accompany the partnership return.

STATEMENT No. 4.—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—30/6/ .	Balance of Income capitalized or held by Trustee, and to which no Beneficiary is presently entitled.
			£	£	£

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.

STATEMENT No. 5.—PARTICULARS OF TAXABLE INTEREST RECEIVED.

TAXABLE INTEREST :

Is Interest from—

Mortgages, Deposits of all kinds, Savings Bank Deposits.

Bonds, Stocks, or Debentures issued by Companies, Municipalities, or other public bodies.

Commonwealth Loans.*

Bonds, Stocks, or Debentures issued by a State Government.†

* Show this amount separately.

† Show this amount separately, naming the State.

Name of Bank, Company, Firm, or Person to whom Money is lent. Government Loans.	Address.	Date of Issue of Bonds, Stocks, or Debentures issued by a State Government.	Principal Amount.	Rate of Interest.	State whether Mortgage, Deposit, Bonds, Debentures, or otherwise, or War Loan Bonds or Stock.	Amount of Interest received during year ended 30/6/ .
			£			£ s. d.

Carry total amount of taxable interest shown above to Items 19 and 20.

STATEMENT No. 6.—DIVIDENDS FROM COMPANIES, INCLUDING BONUS SHARES.

The gross amount of dividends and bonus shares must be shown. If the bonus shares are not taxable they will be excised.

Name of Company.	Address.	Amount.	Office only.
		£ s. d.	

STATEMENT No. 7.—DEDUCTION FOR WIFE, £50.

If this statement is not filled in no allowance will be made.

Name of Wife.	Date of Marriage. (This information is necessary only if married after 30/6/ .)	Income of Wife from all sources.
		£

STATEMENT No. 8.—DEDUCTIONS CLAIMED IN RESPECT OF CHILDREN UNDER 16 YEARS OF AGE AT 1ST JULY, 19 (OR BORN SINCE THAT DATE), WHOLLY MAINTAINED BY TAXPAYER.

Name of Child.	Date of Birth.	If not maintained during the whole of the year ended 30/6/ , state for what period.	If not wholly dependent, state in what other way partly maintained.

No deduction is allowable in respect of any child who earned income during the year. Where a child under 16 is maintained for part of the year only a proportionate deduction is allowable.

STATEMENT No. 9.—DEDUCTIONS CLAIMED IN RESPECT OF MEDICAL EXPENSES PAID to any legally qualified medical practitioner or public or private hospital, nurse, or chemist on account of the illness of taxpayer, wife, or children under 21 years of age, or on account of FUNERAL EXPENSES PAID (not exceeding £20) in respect of the death of taxpayer's wife, or any member of family under 21 years of age.

Dental and Massage Fees are not deductible.

Name.	Relationship to Taxpayer.	Name and Address of legally qualified Medical Practitioner, Nurse, Chemist, Hospital, or Undertaker.	Amount.		
			£	s.	d.

STATEMENT No. 10.—ALLOWANCES CLAIMED IN RESPECT OF THE FOLLOWING.

	£
1. Wife as per Statement No. 7	
2. Children, as per Statement No. 8	
3. Amount actually paid for fidelity guarantee or bond or premiums or sums paid by me to Company on the Insurance effected in Australia of my own life or that of my wife or children, or for deferred annuity or other similar provision	
4. Payments to a superannuation, sustentation, or widows' or orphans' fund, or any friendly society in Australia (contributions to a trade union not allowed by the law). (Name of Society .. .)	
5. Gifts of £1 and upwards (Federal) and exceeding £20 (State) to any public charitable institutions and public universities, and to public funds for a Commonwealth or State War Memorial. (Deductions will not be allowed unless verification in the nature of receipts, cheque butts, &c., is submitted)	
6. Calls paid to companies and syndicates carrying on mining operations in Victoria (attach list and state location of mine)	
7. Calls paid to mining companies carrying on mining operations (in Australia, but outside Victoria), and to companies boring for oil, and to companies carrying on the business of afforestation as their principal business in Australia. (Attach lists and state location.)	
8. Medical and funeral expenses, as per Statement No. 9	

File No. _____

FORM B.

PERSONAL RETURN.

(This Form is not to be used by taxpayers who carry on a business or profession, or who receive income as a beneficiary in a trust estate. They must use Form "A.")

STATE INCOME TAX.

VICTORIA.

RETURN OF INCOME OF THE 12 MONTHS ENDED 30TH JUNE, 19 .

To be made by every person whose income from all sources in Victoria as shown herein amounted in the above period to not less than £50.

Surname (in Block Letters).

Christian Name.

Name in full _____

Occupation _____ Residing at _____

(Full Residential Address).

Postal Address _____ Postal District No. _____

(You are required to notify any change of address for service of notices, &c.)

If Return is made by an Agent
for a Principal, state full name
and address of Agent—

The postal address shown on my last Income
Tax Return was

PART A.—INCOME FROM PERSONAL EXERTION.

		Office only.
1. Salary, wages, stipend, bonuses, and overtime as employee of _____	£	£
2. (a) Value of quarters provided by my employer		
(b) Value of board, travelling and sustenance allowances, &c., allowed to me by employer (attach list)		
3. Rental value to me of premises provided by my employer and used by me for purposes of residence		
4. Fees, commissions (attach list). [Professional income should be returned, not on this Form, but on Form "A"]		
5. Pension (not being a War Pension), superannuation, or retiring allowance		
6. Five per centum of retiring allowance or gratuity received in a lump sum. (Total amount received, £ _____)		
7. Profits from sales of land purchased for re-sale (attach full particulars), and share of land syndicate known as _____		
8. Profits from sales or assignments of leases (attach full particulars)		
Total Income	£	
DEDUCTIONS.		
(Unless lists as specified hereunder are attached in support of claims for deductions, such deductions may be disallowed, wholly or in part.)		
9. Income Tax (State) paid in respect of personal exertion income		
10. Deductions as per Statement 6, (Deductions applicable to Property should be shown against item 27)		
11. Any other deductions (attach list)		
Total Deductions	£	
Net Income from Personal Exertion	£	

PART B.—INCOME FROM PROPERTY.

	£	Office only. £
12. Gross rents—including rent from subletting (attach list)		
13. Interest from Commonwealth Loans and from State Government Loans (as per Statement No. 2)		
14. Interest, &c., received by or credited to me (as per Statement No. 2), other than interest included in Item No. 13		
15. Dividends from Companies (as per Statement No. 1)		
16. Refunds of taxes other than Federal Income Tax. (Refund of State Income Tax not to be included for State purposes)		
17. Annuities, royalties, bonuses in the nature of royalties, tributes, licences, &c., and premiums, fines, or forogifts received in connexion with leases (attach list)		
18. Four per cent. of capital value at 30.6.19 of land and improvements thereon owned by me and used for purpose of residence or enjoyment (include residence being purchased on terms), the municipal assessment whereof in 19 was £		
Total Income	£	
DEDUCTIONS.		
(Unless lists as specified hereunder are attached in support of claims for deductions, such deductions may be disallowed, wholly or in part.)		
19. Rates and taxes, &c., as per list attached, Federal Income Tax not to be included. (State Income Tax paid in respect of personal exertion income and property income to be shown against Items 9 and 20 respectively)		
20. Income Tax (State) paid in respect of property income		
21. Repairs to properties from which rent is received (not including alterations, additions, or improvements or repairs to private residence) (attach list)		
22. Fire and burglary insurance premiums paid on income producing property (not including private residence)		
23. Interest paid to of on borrowed money used to produce income from property		
24. Interest paid to of on a mortgage of land and residence owned or in course of purchase and occupied by me, and in respect of which 4 % of capital value is returned as income under Item 18		
25. Commission paid to of for collection of income from property		
26. Rent paid to of for property from which rent is received (vide Item 12)		
27. Deductions as per Statement 6 (Deductions applicable to Personal Exertion should be shown against Item 10)		
28. Any other deductions (attach list)		
Total Deductions	£	
Net Income from Property	£	

Is this your first Income Tax Return? _____ If so, kindly explain why Returns have not been furnished previously.

DECLARATION.

I, the person making this Return, declare that the particulars shown therein, both in this and the succeeding pages, and also those stated in the Accounts Balance-sheets, Documents, and Lists herewith, are true and correct in every particular, and disclose without reservation or exception a true and complete statement of all Income earned, derived, or received from all sources by _____ during the year 1st July, 19 , to 30th June, 19 .

Dated this _____ day of _____ 19 .

(Sign here.)

(Usual Signature) _____

This Declaration and all attached sheets should be signed by all individual taxpayers personally.

STATEMENT No. 1.—DIVIDENDS FROM COMPANIES, INCLUDING BONUS SHARES.

The gross amount of dividends from all companies must be shown. If bonus shares are not taxable they will be excised.

Name of Company.	Address.	Amount.			Office Only.
		£	s.	d.	

Carry total amount from this Statement to Item 15, Part B.

STATEMENT No. 2.—PARTICULARS OF TAXABLE INTEREST RECEIVED.

TAXABLE INTEREST:

Is interest from—

Mortgages, Deposits of all kinds, Savings Bank Deposits.

Bonds, Stocks, or Debentures issued by Companies, Municipalities, or other public bodies.

Commonwealth Loans.*

Bonds, Stocks or Debentures issued by a State Government.

* Show this amount separately.

† Show this amount separately, naming the State.

Name of Bank, Company, Firm, or Person to whom Money is lent. Government Loans.	Address.	Date of issue of Bonds, Stock, or Debentures issued by a State Government.	Principal Amount.	Rate of Interest.	State whether Mortgage, Deposit, Bonds, Debentures, or otherwise, or War Loan Bonds or Stock.	Amount of Interest received during year ended 30/6/ .		
						£	s.	d.

Carry total amount of taxable interest shown above—to Items 13 and 14, Part B.

STATEMENT No. 3.—DEDUCTION FOR WIFE, £50.

IF THIS STATEMENT IS NOT FILLED IN NO ALLOWANCE WILL BE MADE.

Name of Wife.	Date of Marriage. (This information is necessary only if married after 30/6/ .)	Income of Wife from all sources.
		£

STATEMENT No. 4.—DEDUCTIONS CLAIMED IN RESPECT OF CHILDREN UNDER 16 YEARS OF AGE AT 1st JULY, 19 (OR BORN SINCE THAT DATE) WHOLLY MAINTAINED BY TAXPAYER.

Name of Child.	Date of Birth.	If not maintained during the whole of the year ended 30/6/ state for what period.	If not wholly dependent, state in what other way partly maintained.

No deduction is allowable in respect of any child who earned income during the year: Where a child under 16 is maintained for part of the year only, a proportionate deduction is allowable.

STATEMENT No. 5.—DEDUCTIONS CLAIMED IN RESPECT OF MEDICAL EXPENSES PAID to any legally qualified Medical Practitioner or public or private hospital, nurse, or chemist of account of the illness of taxpayer, wife, or children under 21 years of age, or on account on FUNERAL EXPENSES PAID (not exceeding £20) in respect of the death of taxpayer's wife or any member of family under 21 years of age.
Dental and massage fees are not deductible.

Name.	Relationship to Taxpayer.	Name and Address of legally qualified Medical Practitioner, Nurse, Chemist, Hospital, or Undertaker.	Amount.		
			£	s.	d.

STATEMENT No. 6.—ALLOWANCES CLAIMED IN RESPECT OF THE FOLLOWING:

	£
1. Wife, as per Statement 3	
2. Children, as per Statement No. 4	
3. Amount actually paid for fidelity guarantee or bond or premiums or sums paid by me to Company on the insurance effected in Australia of my own life or that of my wife or children, or for deferred annuity or other similar provision	
4. Payments to a superannuation, sustentation, or widows' or orphans' fund, or any friendly society in Australia (contributions to a trade union not allowed by the law). (Name of Society)	
5. Gifts of £1 and upwards (Federal) and exceeding £20 (State) to any public charitable institutions and public universities and to public funds for a Commonwealth or State War Memorial. (Deductions will not be allowed unless verification in the nature of receipts, cheque butts, &c., is submitted)	
6. Calls paid to companies and syndicates carrying on mining operations in Victoria (attach list and state location of mine)	
7. Calls paid to mining companies carrying on mining operations (in Australia, but outside Victoria), and to companies boring for oil, and to companies carrying on the business of afforestation as their principal business in Australia. (Attach lists and state location)	
8. Medical and funeral expenses, as per Statement No. 5	

VICTORIA.
State Income Tax.

File No. VC _____
Assessment No. _____

FORM 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
30TH JUNE, 19 *,

or _____ to _____

* If approval has been obtained to submit return for any other period, specify the period.

Name of Company _____

Paid-up Capital, £ _____ Situation of Head Office :—

Date of Incorporation in Victoria / / 19 City _____ State or Country* _____

Name of Public Officer _____

[Every Company must appoint a Public Officer who resides in Victoria and notify the Commissioner accordingly, specifying the name of the Officer and address for service. Penalty £50 for every day during which failure or neglect continues.]

Nature of Business carried on _____
(State actual nature of business—Merchants, Manufacturers, &c., is not sufficient of itself.)

Place where Business carried on _____

Postal Address for Service, &c. _____

Net Profit for the Year, as per audited accounts herewith £ _____

Amount distributed to Shareholders out of the above profits of the period covered by this
Return £ _____

Total amount distributed out of all years' profits to Shareholders during the period covered
by this Return £ _____

A Reconciliation Statement must be forwarded with the Accounts
submitted with this Return, and same should set out the exempt income, and
also items not allowable as deductions.

NET TAXABLE INCOME (as per Reconciliation Statement attached) £ _____

The Gross Profit includes exempt income as per list herewith totalling £ _____

DIVIDENDS PAID DURING THE YEAR ENDED 30TH JUNE, 19 , AND DIVIDENDS PAID SUBSEQUENT
TO 30TH JUNE, 19 , TO THE DATE OF MAKING THIS RETURN.

Dividend.	Date Declared.	Date Paid.	Amount of Dividend.	Period of Profits out of which Paid.
1st				
2nd				
3rd				
4th				

DECLARATION.

I, being the duly appointed Public Officer of the above Company, declare that the particulars shown in this Return and also those stated in the Forms, Balance-sheets, Documents, and Lists herewith are true in every particular, and disclose without reservation or exception a true statement of all Income earned in or derived in or from Victoria by _____ during the year ended _____

Dated this _____ day of _____ 19 .

Usual Signature of Public Officer _____

This declaration and all attached sheets must be signed.

* If the Head Office of the Company is outside Victoria, the Balance-sheet and Annual Report of the whole Company must be lodged with this Return.

REPLACEMENTS.

In every case where Replacements have been claimed in the Accounts, particulars as under must accompany each claim :—

Old Machinery or Plant Replaced.				New Machinery or Plant Replacing Old.	
Kind or Class.	Date of Purchase.	Original Cost.	Sold for.	Kind or Class.	Cost.
		£	£		£

SALARIES, WAGES, ETC.

- 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 during the Twelve Months ended 30th June, 19 , irrespective of the period covered by accounts lodged with this Return.

NOTE.—The names of employees whose earnings for the Twelve Months ended 30th June, 19 , did not exceed £50 need not be set out in detail. The actual earnings of Directors and Auditors must, however, be shown.

Christian Name and Surname.	In what Capacity Employed.	Place of Residence and Postal Address.	Total Amount paid to each in the Twelve Months ended 30th June, 19 .	Value of Board, Residence, or other Allowance to each in the Twelve Months ended 30th June, 19 .

- 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 is 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.

- 3.—Statement of Debentures issued by the Company, and of the interest paid thereon, during the Twelve Months ended 30th June, 19 .

DEBENTURES.		Where Interest Paid or Payable.	Amount of Interest paid in Twelve Months ended 30th June, 19 .
Number.	Amount.		

4.—DIVIDENDS RECEIVED.

Amounts of Dividends.	Name of Company from which Received.	Date when Received.

5.—DIVIDENDS PAID.

Name of Shareholder.	Address.	Amount.

6.—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 30th day of June, 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.

INTERSTATE TRADING.

Where the trade of any Company whose head office is in Victoria extends to other States, *and the Company is liable to pay Income Tax in such other States*, the following information must be furnished in those cases where the Victorian accounts include the transactions of other States, in order to secure allowance in respect of the trade in each other State.

State.	Sale of Goods of Company's own Manufacture.	Sales of Other Goods.	Basis on which Company was assessed in each State.	Course of Business in each State showing how Sales were effected in such State.
	£	£		
N.S.W. . .				
S.A. . .				
W.A. . .				
Q'land . .				
Tas. . .				

VICTORIA.
State Income Tax.

File No. VC _____

Assessment No. _____

FORM C.

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

**RETURN OF INCOME DERIVED FROM ALL SOURCES IN VICTORIA
DURING THE PERIOD 1ST JULY, 19 , TO 30TH JUNE, 19 ,***

or _____ to _____

* If approval has been obtained to submit return for any other period, specify the period.

Name of Company _____

Situation of Head Office :—City _____ State or Country _____

Name of Public Officer _____

[Every Company must appoint a Public Officer and notify the Commissioner accordingly, specifying the name of the Officer and address for service. Penalty, £50 for every day during which failure or neglect continues.]

Postal Address for Service of Notices, &c. _____

Gross Amount of Receipts of the Company in the Twelve Months ended 30th June, 19 , 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 30th June, 19 , for and in respect of Premiums on Policies of Industrial Insurance or Assurance effected in Victoria	£
Total Premiums Received	£

This Return must be accompanied by audited Revenue, Profit and Loss Accounts, Balance-sheet, and Report; also

(a) a list of names and addresses of persons and the total amount of interest paid or credited to each during Twelve Months ended 30th June, 19 ;

(b) a list showing names and addresses of employees and the total amount of salaries and wages and allowances (inclusive of value of quarters and board supplied) paid to such employees whose total remuneration as stated amounted to £50 or over for the Twelve Months ended 30th June, 19 (vide Statement No. 1).

DECLARATION.

I, being the duly appointed Public Officer of the above Company, declare that the particulars shown in this Return and also those stated in the Forms, Balance-sheets, Documents, and Lists herewith are true in every particular, and disclose without reservation or exception a true statement of all Income derived from all sources in Victoria by the above-named company during the year ended 30th June, 19 .

Dated this _____ day of _____ 19 .

Usual Signature of 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 30th June, 19 .

Christian Name and Surname.	In what Capacity Employed.	Place of Residence and Postal Address.	Total Amount paid to each in the Twelve Months ended 30th June, 19 .	Value of Board, Residence, or other Allowance to each in the Twelve Months ended 30th June, 19 .

NOTE.—The names of employees whose earnings for the Twelve Months ended 30th June, 19 , did not exceed £50 need not be set out in detail. The actual earnings of Directors and Auditors must, however, be shown.

Victoria.
State Income Tax.

File No. VC _____

Assessment No. _____

FORM 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 30TH JUNE, 19 .

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
30th June, 19 .

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 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 30th June, 19 .

Christian Name and Surname.	In what Capacity Employed.	Place of Residence and Postal Address.	Total Amount paid to each in the Twelve Months ended 30th June, 19 .	Value of Board, Residence, or other Allowance to each in the Twelve Months ended 30th June, 19 .

NOTE.—The names of employees whose earnings for the Twelve Months ended 30th June, 19 , did not exceed £ 50
need not be set out in detail. The actual earnings of Directors and Auditors must, however, be shown.

Dated this _____ day of _____ 19 .

Signature _____

VICTORIA.
State Income Tax.

File No. VC _____

Assessment No. _____

FORM C.

No. 4.—MINING COMPANY.

RETURN OF INCOME DERIVED FROM ALL SOURCES IN VICTORIA
DURING THE PERIOD 1ST JULY, 19 , TO 30TH JUNE, 19 ,*

OR _____ to _____

* If approval has been obtained to submit return for any other period, specify the period.

Name of Company _____

Name of Public Officer _____

[Every Company must appoint a Public Officer and notify the Commissioner accordingly, specifying the name of the Officer and address for service. Penalty £50 for every day during which failure or neglect continues.]

Postal Address for Service of Notices, &c. _____

Gross Profit—as per attached Accounts	£
Deductions—as per attached Accounts	£
Net Profit for the year	£
Gross Amount of Dividends DECLARED by the Company in the Twelve Months ended 30th June, 19	£
Gross Amount of Debenture Interest PAID by the Company in the Twelve months ended 30th June, 19	£
Total	£
Amount distributed to Shareholders out of profits of the period covered by this Return ..	£
Total Amount distributed to Shareholders during the period covered by this Return ..	£
Dates of declaration of Dividends	
Dates of payment of Dividends	

NOTE.—This Return must be accompanied by the latest two half-yearly Reports and Statements of Accounts; also

- (a) a list of resident shareholders showing names and addresses and total amount of dividends paid to each during Twelve Months ended 30th June, 19 ;
- (b) a statement showing the total interest in respect of bearer debentures paid or credited to residents of Australia whose names and addresses have not been furnished to the Commissioner of Taxation ;
- (c) a list of names and addresses of persons and the total amount of interest paid or credited to each during Twelve Months ended 30th June, 19 ;
- (d) a list showing names and addresses of employees, and the total amount of salaries or wages and allowances (inclusive of value of quarters and board supplied) paid to such employees whose total remuneration as stated amounted to £50 or over for the Twelve Months ended 30th June, 19 .

DECLARATION.

I, being the duly appointed Public Officer of the above Company, declare that the particulars shown in this Return and also those stated in the Forms, Balance-sheets, Documents, and Lists herewith are true in every particular, and disclose without reservation or exception a true statement of all Income derived from all sources in Victoria by _____ during the year ended _____

Dated this _____ day of _____ 19 .

Usual Signature of 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 30th June, 19 .

Christian Name and Surname.	In what Capacity Employed.	Place of Residence and Postal Address.	Total Amount paid to each in the Twelve Months ended 30th June, 19 .	Value of Board, Residence or other Allowance to each in the Twelve Months ended 30th June, 19 .

NOTE.—The names of employees whose earnings for the Twelve Months ended 30th June, 19 , did not exceed £50. need not be set out in detail. The actual earnings of Directors and Auditors must, however, be shown.

STATE OF VICTORIA.
INCOME TAX ACTS.—FORM 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 30th June 19____, 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.

Dated this _____ day of _____ 19____

State Commissioner of Taxes and Deputy Federal
Commissioner of Taxation.

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 30th day of June, 19____, and of all Interest Paid or Credited to such Persons or Companies on any account during that period.

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 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 State Income Tax Acts and of the Regulations made thereunder.

Dated this _____ day of _____ 19____.

Signature _____

FORM E.

VICTORIA.

State Income Tax.

(BASED ON INCOME FOR THE YEAR ENDED 30/6/____).

NOTICE OF ASSESSMENT.

Take notice that I have, pursuant to the Income Tax Acts, prepared assessments based on income for the above period, and that you are assessed as shown by the particulars hereunder set forth—

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

The due date for payment of this tax is the _____ 19____.

The Act provides for payment of 10 per cent. per annum additional tax on any tax remaining unpaid at the due date.

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.

State Commissioner of Taxes.

Date— / /19____.

FORM F (1).

Income Tax Act 1928.

NOTICE OF OBJECTION TO ASSESSMENT.

I hereby give you notice that I object to the assessment No. _____ made upon me for tax upon income, and claim 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.

The grounds of my objections are as set out hereunder :—

*

Name _____

Postal address _____

Dated the _____ day of _____ 19

To the Commissioner of Taxes, Melbourne.

* NOTE.—Taxpayer must here set out in full the precise grounds, and must show in detail the items in his assessment which he contends should be different, together with the different amount for each item.

FORM F (2).

Income Tax Act 1928.

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 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,
Melbourne.

To

VICTORIA.

File No. _____

FORM H.

TRUSTEE'S STATEMENT.

STATE INCOME TAX.

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

Name of Trustee Company _____

Trustee in Estate of _____ late of _____
Settlement

If Trustee in "Estate" strike out "Settlement" and vice versa.

	£	s.	d.
Gross Income (including dividends from all sources as shown in statement at back hereof. If Income is derived from trading, Trading and Profit and Loss Accounts must be furnished).			
<i>Less—</i>			
1. Ordinary outgoings in the production of income (including repairs, rates, taxes, salaries, wages, trustees' commission, &c.)			
2. Interest paid			
3. Rent paid			
4. Additions or improvements to plant or property			
5. Income capitalized or held by Trustee during the Twelve Months ended 30th June, 19 , and to which no beneficiary is presently entitled			
6. Income actually applied in the Twelve Months ended 30th June, 19 , to liquidation of estate liabilities			
7. Any other special deduction			
Total Deductions			
Net Income			

Net income as above £

Less—Exempt income consisting of £*Less Commission and Charges*

Net Taxable Income £

DISTRIBUTION.

Names of Beneficiaries who received or were entitled to receive, the Income in Twelve Months ended 30th June, 19 ..	Residence.	Amount of Income due to each Beneficiary for the Twelve Months ended 30th June, 19 ..
		£

DECLARATION.

I, being the duly appointed Public Officer of the above Company, declare that the particulars shown in this Return and also those stated in the Forms, Balance-sheets, Documents, and Lists herewith are true in every particular, and disclose without reservation or exception a true statement of all Income liable to taxation derived from all sources in Victoria by _____ during the year ended _____

Dated this _____ day of _____, 19 ..

Usual Signature of Public Officer _____

DIVIDENDS FROM COMPANIES.

Including Bonus Shares.

Name of Company.	Amount.			Office use only.
	£	s.	d.	

The gross amount of dividends must be shown.

SALARIES, WAGES, ETC.

List of Salaries and Wages exceeding £50 paid to employees in the estate during the Twelve Months ended 30th June, 19 .

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 30th June, 19 .			Value of Board, Residence, or other Allowance to each in the Twelve Months ended 30th June, 19 .		
			£	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.

STATE OF VICTORIA.

Income Tax Acts.

FORM I.

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, Lonsdale-street, Melbourne, within fourteen days from the giving hereof.

Dated this _____ day of _____ 19 .

State 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 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 Twelve Months ended 30th June, 19 .

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 30th June, 19 .	Value of Board, Residence, or other allowances to each in the Twelve Months ended 30th June, 19 .

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 £50 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 _____

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

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