

SUPPLEMENT

TO THE

VICTORIA

GOVERNMENT GAZETTE

OF WEDNESDAY, DECEMBER 4, 1901.

Published by Authority.

No. 153.]

THURSDAY, DECEMBER 5.

[1901.

Income Tax Acts. REGULATIONS.

At an Executive Council, held at the Law Courts, Melbourne, the third day of December, 1901.

PRESENT:

His Excellency the Lieutenant-Governor.

Sir Samuel Gillott

Mr. Duggan.

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

1. The notice to make Returns for the period commencing on the 1st day of January, 1902, shall be in the following form:—

"Income Tax.

" "Notice to make Returns.

"Notice is hereby given that in pursuance of the Income Tax Acts and the Regulations made thereunder, every person and company (other than a company under section 10 of the Income Tax Act 1895) liable to make any return or declaration under the said Acts or Regulations, is hereby required to duly make and furnish to me in the prescribed form such return or declaration on or before the 1st day of March, 1902.

No. 153.—December 5, 1901.—1.

"And every company liable to make a return under section 10 of the Income Tax Act 1895 or under the Regulations is hereby required to duly make and furnish to me in the prescribed form such return on or before the 31st day of March, 1902.

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

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

" Dated this day of , 1902.

"Commissioner of Taxes.

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

- 2. A return for the period commencing on the 1st day of January, 1902, in the form in Schedule A hereto, containing the information and particulars mentioned or referred to in such form, and verified by the declaration therein set forth, and accompanied by such balance-sheets, statements, lists, and other documents as may be mentioned in such form or as may be requisite, shall be furnished to the Commissioner on or before the 1st day of March, 1902, by-
 - (a) Every person carrying on any profession, vocation, trade, business, calling, employment, occupation, manufacture, adventure, or concern, and every person employed at wages, salary, or other remuneration, or receiving pension allowance, superannuation, or other emolument, and those receiving income from property or from any other source whatever, whose income, earned in or derived from Victoria, amounts to £200 per annum or upwards;

(b) Every attorney or agent for any taxpayer permanently temporarily absent from Victoria;

- (c) Every trustee, executor, administrator, guardian, committee, or receiver entitled to or having the management, receipt, care, or control of any income earned in or derived from Victoria.
- 3. In every case in which a return shall be required by the Commissioner in pursuance of any of the provisions of the Income Tax Acts, the same shall be furnished to the Commissioner within fourteen days from the date of the notice requiring the return to be furnished.
- 4. The return for the period commencing on the 1st day of January, 1902, to be furnished on behalf of a company within the operation of Section 10 of the Principal Act and carrying on in Victoria the business of bankers shall show the assets and liabilities of such company, and the return for the like period to be furnished by any other company within the operation of such section shall show the gross receipts of such company, and all such returns shall be in such one of the forms set forth in Schedule C hereto as may be applicable, and shall contain all the information and particulars therein mentioned, and shall be verified as therein set forth.
- 5. The form of declaration in lieu of return under the provisions of Section 18 of the Income Tax Act 1896, No. 1467, for the period commencing on the 1st day of January, 1902, shall be in the form Schedule H hereto.
- 6. The returns to be furnished for the period commencing on the 1st day of January, 1902, under the provisions of Section 38 (1) and (3) of the Principal Act shall be in the form in Schedule B hereto.
- 7. The returns to be furnished for the period commencing on the 1st day of January, 1902, under the provisions of Section 38 (2) of the Principal Act shall be in the form in Schedule D hereto.
- 8. The assessments of incomes for the period commencing on the 1st day of January, 1902, shall be prepared on or before the 17th day of May, 1902.
- 9. Notice of the making of the assessment of income of any taxpayer for the period commencing on the 1st day of January; 1902, shall be given to such taxpayer pursuant to Section 23 of the Principal Act in the form in Schedule E hereto, with such additions to or variations of the particulars thereof as may in any particular case be required by the Commissioner.
- 10. The income tax on assessments of incomes for the period commencing on the 1st day of January, 1902, shall be paid in one sum on or before the 2nd day of June, 1902.

SCHEDULES.

Income Tax Acts.

· SCHEDULE A.

RETURN OF INCOME FOR THE YEAR ENDED 31st DECEMBER, 1901.

In pursuance of the above Acts and of the Regulations made thereunder, every person having assessable income within the meaning of the said Acts is required to procure and fill up this Return, and

Ist day of March, the tax.	, 1902. In defai	oy post to ilt thereof	he will incu	r a penalty	axes, Me100ur of £100 and d	ne, on or before the louble the amount of
		Assessmi	ENT No			
		(To be f	illed in by the	axpayer.)		
Name of perso	n to be assess	sed			· .	
Occupation						
Postal address	(for service of	of notices,	&c.)		·	
On whose beha	alf and in wha	t capacity	return is:	nade		
		PARTNE	RSHIP STA	TEMENT	`.	
Description or Style of Firm.	Place of Bu	siness.	Names of Partne	rs. Resid	lences of Partners.	Net Share of each Partner of the Profits for the Year 1901.
			, de			
should accompany	Names of Persons be	TRUST	EE'S STAT			
Name of Estate.	In	come.		Residenc	е.	Not Share of each,
1						
trustee, and he muindividual return	ist on that return of income from a cturn for him. V	also fill in Il sources inc	this Stateme Ruding this.	nt. Each l If under le	oeneficiary also egal disability t	the senior or active must lodge his own the trustee or guardian attached to the return
	ATT	ORNEY O	R AGENT'	S STATE	MENT.	,
Name of Person or Con permanent	mpany temporarily or ly absent.	Occupation of	Person, or Natur Business.	of Company's	Residence of Per Busine	rson, or Principal Place of ess of Company.
NOTE.—I must fill in this S income of his prin	tatement on his	own individ	ual return, a	for any p	person or comp so make a se	cany out of Victoria

INCOME FROM PERSONAL EXERTION.

Ross	Income— · ·	
1.	From the trade, manufacture, or business of	lance-sheet or details
	hereunder). Sales, both for cash and credit, for the year 1901 (including goods and produce taken for household use, or used in the business or upon buildings, plant, fixtures, &c.)	£
	less Purchases of stock and materials during the year 1901 at cost price	
	Stock, produce, and material on hand on 31st December, 1900	·
2.	Gross profit from the trade, &c. Other income from the trade, &c., viz., commission, rebates, credits (as per list herewith) From the profession, employment, or vocation ofexercised or carried on by me at	
3.	From salary, wages, stipends, earnings, allowances, fees, commissions and bonuses, pensions,	
5. 6.	Fair proportion of rent paid for business premises, for portion of such premises used by me as residence From any other source whatever (except from property) (as per list herewith)	
	Total gross income from personal exertion £	<u></u>
1. 2.	Rent of business premises only, for the year 1901, actually paid to Salaries and wages actually paid in the trade (not including any sums drawn by me for my own use) (as per list herewith) Sum actually expended in sustenance of persons employed exclusively in the trade	
4.	Living expenses of members of my family actuary working in the trade, and not being	
5. 6. 7.	Interest actually paid in the year 1901 in respect of the trade only to	
	implements, &c.) Bud debts in the trade (arising since 1st January, 1894, proved to be bad, and actually written off during 1991)	
9. 10.	General expenses of the trade, including rates, fire insurance, &c. (as per list herewith)	
•	Total deductions from gross income from personal exertion \dots £	
	INCOME THE PRODUCE OF PROPERTY.	
Gros	s Income	
5. 1	ents received from	Ē
	Total gross income the produce of property £	
3	COTIONS FROM GROSS INCORF— Interest actually paid in the year 1901 to	
	Total deductions from gross income the produce of property	
Gros Tota	s income from personal exertion \pounds Gross income the produce of property Total deductions $$ Net income from personal exertion \pounds Net income the produce of property \pounds \pounds Net income the produce of property \pounds	£
	· · · · · · · · · · · · · · · · · · ·	
	DECLARATION.	•
corr of a the	year ended the 31st day of December, 1901. And I further declare that	ewith, are true and accurate statement
w	not out of Victoria for six consecutive months in the year 1901.	
	Dated theday of1902.	
•	Signature	
	•	•

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

SCHEDULE B.

NOTICE TO FURNISH STATEMENTS.

		<u> </u>		
Address				
In pursuance of the ofill up or cause to be filled nost or deliver the same to metereof, under a penalty of no	up such of the foll e at the Income Tà	x Office, Melbourne, withi	pplicabl n fourte	e to your case, and to en days from the giving
Dated this	day of_	1902.		
		тно	s. Pro	UT WEBB,
			Co	mmissioner of Taxes.
		•		
•	_			
Workmen, and Servar	Body, and every parts (whether paid by urnames of persons salary, wages, allo	person employing Manage y weekly wages or otherwi- eso employed, and the plac owances, bonuses, commiss	rs, Travise). es of reions, per	ellers, Clerks, Foremen, sidence of such persous, nsion, superannuation or
, ,	<u>.</u>			
Christian and Surname.	In what capacity employed.	Place of Residence of those not in my dwelling-house.	residing	Total amount paid to each.
Dated this	day of	190	2.	
, N				
sheet of paper.		contain all the names, the		
No. 2.—Statement to b	e furnished by Pers	son having Lodgers and In	mates ir	n his dwelling-house.
Christian a	nd surname or ever	ry lodger of finance in my	i wening	-100507
Christian and Surname.	Address at	t place of Business (if any).		Occupation.
Note.—" Dw	elling-house" inclu	des licensed public-houses,	coffee-p	palaces, &c.
Dated this	day of_	1902	·.	
•	-	Signature		_

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

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

· Names.	Occupation.	. Residence.
Dated this	day of	1902.
	Signature	

Income T	ax Ac	ts.			
SCHEDU	_				
No. 1.—Foreign (•			
RETURN OF INCOME OF THE YE	AR E	NDED	31sr]	DECEM	BER, 1901.
Assessment No		•			
Name of Bank					
Nature of Business carried on					
Postal Address for Service, &c				•	
Address (outside Victoria) of Head or	Princip	pal Off	ice, or	Principa	ıl Place of
Business					
				·	
(1) Total Assets and Liabilities of Bank in Victoria, (less amount necessary to reduce the amoun other coined metals to 20 per centum on the sto the public)—	t of coin	ned gold	and silve	r and	£
(a) From or in respect of business	•••	•••	•••		
(b) From the produce of property not of business	employe 	d in the	ordinary	course	
	Total			£	-
2) Total Assets and Liabilities of Bank, including Vict	oria, on 5	Blst day o	f Decemb	er, } £	
			4	, <u> </u>	
Proportion which (1) bears to (2) is as _				1	
Dividends declared by the Bank during the year 1901	•••			£	
Sonuses declared by the Bank during the year 1901		`		£	
Total Dividends	, &c.	•••		£	
			-	·	/
Proportionate part of Total Dividends, &c., chargeable	with T	ax	•••	£	
I,, the dul o hereby declare that all the information and Particu	y appoin	ted Publi	e Officer	of	
to hereby declare that all the information and Particu n every respect fully and truly stated, according to the and according to the requirements of the Income Tax.	e best of	'my judgi	ment and	belief, afte	r due inquiry,
Dated this day of					

 $Signature_{-}$

SCHEDULE C.

No. 2.—Foreign Company (other than Banks and Insurance Companies.)
RETURN OF INCOME OF THE YEAR ENDED 31st DECEMBER, 1901.

	Assessment No)				
Name of Company_	·					
Nature of Business of	arried on					··
Postal Address for S	ervice, &c					
Address (outside V	ictoria) of Head or	Principal	Office	or P	rincipal	Place of
Business						
(1) Total Amount of the	Receipts of the Company in (b) From the ployed i	,	of Bus	siness on the	m- {	£
•		Total			£	
- •	Receipts of the Company from which (1) bears to (2) is as_		_	Victoria	£	
Dividends declared by the	Company during the Year l	1901	•••	•••	£	
Bonuses declared by the C	company during the Year 19	01	•••		£	
	Total D	ividends, &c.	 ·		£	
Proportionate Part of Tot	al Dividends, &c., Chargeab	le with Tax	•••	•••	£	
of	, do hereby declare return are in every respect due inquiry, and according acreunder.	that all the fully and tru to the requi	the informated, rements o	duly apion and according the I	ppointed 1 particula ng to the ncome Ta	Public Officer rs mentioned best of my ax Acts and
Dated this	day of		1902.			
	S:					

SCHEDULE C.

No. 3.—Foreign Insurance Company.

1901.
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eturn are inquiry, ler.
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required
t interest nd to post he giving

THOS. PROUT WEBB, Commissioner of Taxes.

	*	4557	·	ecember 5, 1901.
1901, and of all Interesthat Year.	Con	y Fixed Deposits or on conceptancy during the Year ited to such Persons or G	ended the sist-o	my or December,
Christian and Surname of Depositor (or Name of Company)	Occupation or Description.	Address or Residence.	Amount of Interest.	If Deposit, &c., still subsisting or withdrawn at Date of this Return.
			£	
I, the above-named		DECLARATION.	, the dul	y appointed Public
fficer of nd particulars mentioned or recording to the best of my ju- recome Tax Acts and of the I	referred to in t dgment and beli Regulations mad	the above return are in ef, after due inquiry, and	every respect full according to the 1	vand truly stated
	•	Signature		
o furnish the following return that or interest in the luring the year commencing post or deliver such return to giving of this notice, under a	Income Tax Acen showing all pon the 1st Janue, at the Incopenalty of not le	ts and of the Regulation anyments made to any position of the companion of	on the 31st December, within four £10 on neglect	mber, 1901, and t
Dated this		day of	1902.	•
•			THOS. PRO Commi	JT WEBB, ssioner of Taxes.
RETURN of all Payments mad during the Year end	e to Shareholde led the 31st day	rs in the of December, 1901.		Compan
Name and Description of Sharehol	der.	Address or Residence.	Amounts Paid	. If Shares since Solo
	<u> </u>	Declaration.		
I, the above-named			, the duly appo	ointed Public Office
of	rn are in every luc inquiry, and	y declare that all the info respect fully and truly according to the requir	stated according	to the best of m
Dated this	day	of1	902.	•

Signature_

FORM No. 3.—DEBENTURE-HOLDERS.

То		•		-		
Public Officer_		·				
Address						
In pursuance of the to furnish the following retuinterest on debentures of the commencing on the 1st Ja such return to me, at the In notice, under a penalty of no	nn showing all pay nuary, 1901, and or come Tax Office at ot less than £2 nor	ding on the 31st De Melbourne, within fo	cember, 190 urteen days gleet so to d	ipany 1, and from 1	in respec during to post o	et of any the year r deliver
			THOS. 2		T. WEBI	
RETURN of all Payments me the Year ended the Debenture-holders in	31st day of Dece	mber, 1901. and of al	l interest P	aid or	Compat Credited	ny during to such
Name and Description of Debenture-	iold-r. Addre	se or Residence.	Amounts Paid Credited.	or	Date of P or Cre	
		·	£	•		·
Note.—The del	oentures referred to	are the debentures issu	red by the er	ompan	v itself.	
		DECLARATION.			,	
I, the above-named_		, do he	_ , the duly	appoir	ted Publi	ic Officer
according to the best of my Income Tax Acts and of the	judgment and belief e Regulations made	ne above return are m f. after due inquiry, an	every resp	ect full o the r	ly and tru equirement 1902.	dy stated ats of the
NOTICE OF A	sc ASSESSMENT	me Tax Acts. HEDULE E. FOR THE ANUARY, 1902.	YEAR C	OMN	MENCI	NG
	(Based on	THE INCOME OF 19	01.)			
No.	OF ASSESSMENT_		,	-		
То	· 					
Take notice that I have commencing on the 1st day of J I hereby require you to pay the	anuary, 1902, and tha	it you are ussessed as sho	wn by the nar	of Inc	ome for t hereunder	he period set forth.
		Taxable Amount of Income.	Ame	ount of T	ax.	
From Persona	! Exertion	· £	· £	5,	d.	

Taxable Amount of Income.

Amount of Tax.

£

£

\$. £

\$. d.

From Personal Exertion

From Produce of Property ...

Total Amount due ... £

SCHEDULE H.

DECLARATION IN LIEU OF RETURN BY A PERSON CARRYING ON TRADE AS A PRINCIPAL WHO CLAIMS TO BE EXEMPT FROM THE OBLIGATION TO FURNISH A RETURN.

I,of
do hereby declare—
Here set out(1) That I carry on the trade of description of trade, business, as a principal at profession, &c. in the State of Victoria
(2) That the total amount of my gross earnings, receipts, and sales for each and credit, and gross income from all sources whether from personal exertion or the produce of property for and during the year ended the 31st day of December, 1901, did not amount to the sum of £300 in the whole.
(3) That my net income from all sources as aforesaid for and during such year did not exceed £200.
(4) That I was not out of Victoria for six consecutive months in the year 1901.
Dated the
Signature
Norrs.
If any statement herein is false or untrue, the person knowingly and wilfully making it is guilty of wilful and corrupt perjury. See section This form Can Act 1896. Any individual partner may, however, furnish it in respect of his own income.

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

income.

This form cannot be used when a Return is specifically demanded by the Commissioner.

THOS. BRISBANE, Clerk of the Executive Council. p Derivative for the second second

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