VICTORIA
GOVERNMENT GAZETTE

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No. 146.] TUESDAY, NOVEMBER 19. [1907.

REGULATIONS UNDER THE INCOME TAX ACTS.

At the Executive Council Chamber, Melbourne, the sixth day of November, 1907.

PRESENT :

His Excellency the Lieutenant-Governor of Victoria.

Mr. Davies
Mr. Cameron
Mr. Swinburne.

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, by and with the advice of the Executive Council thereof, doth by this Order make the following Regulations (that is to say) :—

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

2. The notice to make returns for the period commencing on the 1st day of January, 1908, shall be in the following form :—

"Income Tax.

"NOTICE TO MAKE RETURNS.

"Notice is hereby given that in pursuance of the Income Tax Acts and the Regulations made thereunder, every person whose income for 1907 consisted solely of salary, wages, allowance, pension, superannuation, or retiring allowance, or of rents, interest, or annuity, and whose income within the meaning of the Income Tax Acts earned in or derived from Victoria

amounted to Two hundred and one pounds or upwards, is hereby required to duly make and furnish to me in the prescribed form a return of such income on or before the 31st day of January, 1908. And every other person or company liable to make any return under the said Acts or Regulations is hereby required to duly make and furnish to me in the prescribed form such return on or before the 29th day of February, 1908.

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

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

"Any person making a false return is liable to be prosecuted for perjury.

"Dated this 1st day of January, 1908.

"Commissioner of Taxes.

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

3. A return for the period commencing on the 1st day of January, 1908, in the form of Schedule "A" hereto, containing the information and particulars mentioned or referred to in such form, and verified by the declaration therein set forth, and accompanied by such balance-sheets, statements, lists, and other documents as may be mentioned in such form or as may be required, shall be furnished to the Commissioner on or before the 31st day of January, 1908, by—

(*a*) Every person whose income for 1907 consisted solely of salary, wages, allowance, pension, superannuation, or retiring allowance, or stipend, of rents, interest, or annuity, and whose income within the meaning of the Income Tax Acts earned in or derived from Victoria amounted to Two hundred and one pounds or upwards;

And on or before the 29th day of February, 1908, by—

(*b*) Every person (not being a company) carrying on any profession, vocation, trade, business, calling, employment, occupation, manufacture, adventure, or concern, or who derives income from any other source whatsoever [except (*a*)], whose gross income, within the meaning of the Income Tax Acts, earned in or derived from Victoria, for 1907, amounted to Two hundred and one pounds or upwards;

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

(*d*) Every trustee, executor, administrator, guardian, committee, or receiver entitled to or having the management, receipt, care, or control of any income earned in or derived from Victoria;

And on or before the expiration of the 14th day from the date of the notice requiring the same by—

(*e*) Every person who is required by the Commissioner to furnish a return.

4. A return for the period commencing on the 1st day of January, 1908, in such one of the forms in Schedule "C" hereto as may be applicable, and containing all the information and particulars therein mentioned, and verified as therein set forth, together with such balance-sheets, trading accounts, and profit and loss accounts as may be required, shall be furnished to the Commissioner on or before the 29th day of February, 1908, by—

(*a*) Every company liable to pay tax;

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

5. The assessments of incomes for the period commencing on the 1st day of January, 1908, shall be prepared on or before the 11th day of April, 1908.

6. Notice of the making of the assessment of income of any taxpayer shall be given to such taxpayer pursuant to Section 23 of the Principal Act as amended by Section 2 of the *Income Tax Act* 1903, in the form in Schedule "E" hereto, with such additions to or variations of the particulars thereof as may in any particular case be required by the Commissioner.

7. The returns to be furnished for the period commencing on the 1st day of January, 1908, under the provisions of Section 38 (1) of the Principal Act shall be in the form in Schedule "B" hereto.

8. The returns to be furnished for the period commencing on the 1st day of January, 1908, under the provisions of Section 38 (2) of the Principal Act, so far as regards moneys received from any person on deposit for any fixed time or period with or without interest, shall be in the form in Schedule "D" hereto.

9. The income tax on assessment of incomes for the period commencing on the 1st day of January, 1908, shall be paid in one sum on or before the 27th day of April, 1908.

10. 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.

SCHEDULE A.

RETURN OF INCOME OF THE YEAR ENDED 31ST DECEMBER, 1907.

To be made by every person whose income from all sources as shown herein amounted in 1907 to £201.

ASSESSMENT No._____

Name_____

Occupation_____

Postal address_____

_____

INCOME FROM PERSONAL EXERTION.

	£
1. From the profession, trade, or business of_____carried on by me or by the partnership or firm of_____at_____(as per Form No. 1 or No. 2 on next page, or as per separate statement attached hereto, or as per return of the firm)	
2. Annual or rental value of the portion of business premises used by me as a residence (see instructions on page 4)	
3. From salary, wages, stipend, earnings, fees, commissions, bonuses, pensions, superannuation or retiring allowances	
4. Value of quarters or residence, board, sustenance, &c., granted, secured, or allowed to me by my employer (giving name and address)	
Total ... ... £	
DEDUCTIONS.	£
5. Amount actually paid by me in 1907, as fidelity guarantee, or to provident, superannuation, sustentation, or widows' or orphans' fund	
6. Insurance premiums on my own life for the benefit of myself, wife, or children in the_____company	
7. Gifts exceeding £20 each to public or charitable institutions (giving particulars on separate list) ...	
8. Any other deduction (giving particulars on separate list)	
Total ... ... £	

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

INCOME FROM PROPERTY.

	£
1. Rents received from_____of_____(or as per list herewith containing names, addresses, and amount received from each tenant)	
2. Interest from money on mortgage, deposit, bonds, debentures, &c., other than Government stock, bonds, or debentures (or as per list herewith containing names, addresses, and amount received from each debtor)	
3. Annuities, royalties, tributes, licences, &c.	
4. Share of income to which entitled as a beneficiary in the income of the trust estate of_____(whether actually received or not)	
5. Income from any other source whatever (except from personal exertion or trade) as per list herewith ...	
6. Four per cent. on capital value of my own land, with improvements thereon, used by me for the purpose of residence or enjoyment, and not for the purpose of profit or gain, the municipal assessment whereof in 1907 was £	
Total ... ... £	
DEDUCTIONS.	£
7. Interest actually paid in 1907 to_____of_____(or as per list herewith) on mortgage of property producing the above income (not including interest deducted under Forms 1 or 2 on next page)	
8. Repairs (not including cost of additions or improvements)...	
9. Rates, fire insurance, &c.	
10. Insurance premiums on my own life for the benefit of myself, wife, or children in the_____company	
11. Gifts exceeding £20 each to public or charitable institutions (giving particulars on separate list) ...	
12. Calls or contributions paid during the year 1907 into reconstructed companies, companies in liquidation, or mining companies registered under Part II. of the *Companies Act* 1890, and carrying on mining operations in Victoria (as per statement herewith)	
Total ... ... £	

DECLARATION.

I, _____ the person making the foregoing Returns, do hereby declare that the several matters and things herein stated, and also those indorsed hereon and those stated in the balance-sheets, documents, and lists herewith, are true and correct in every particular, and disclose without reservation or exception a true and accurate statement of all taxable income earned in or derived from all sources in Victoria by _____ during the year ended 31st December, 1907.

Dated the _____ day of _____ 1908.

Signature _____

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

FORM No. 1.

Trade, other than Pastoral and Agricultural Industries.

Gross Income—

1. From the trade or manufacture of _____ carried on by _____ at _____ as follows:— £
   - Sales, both for cash and credit for the year 1907 ... ...
   - Goods or produce taken out of the business for use of household and sustenance of employés, at cost price ... ...
   - Stock, produce, and material on hand on 31st December, 1907 ... ...
   - Less purchases of stock and material during the year 1907, at cost price, whether paid for or not ... ...
   - Stock, produce, and material on hand on 31st December, 1906 ... ...
2. Other income from the trade, viz., commission, discounts, rebates, credits, &c. ... ...
3. Annual or rental value of portion of business premises used by me as a residence (see instructions, page 4) ... ...

Total ... ... £

Deductions from Gross Income—

4. Rent of business premises actually paid in 1907 to _____ of _____ £
5. Salaries and wages actually paid in the trade (not including any sums drawn by me) as per statement on opposite page ... ...
6. Sustenance, not exceeding 10s. per week each, of _____ persons employed exclusively in the trade ... ...
7. Living expenses, not exceeding 10s. per week each, of _____ members of my family actually and exclusively working in the trade, and not being paid wages (not including living expenses of wife or self or children under 15 years of age) ... ...
8. Interest actually paid in the year 1907, to _____ of _____
9. Repairs to trade property or plant (not to include additions or improvements to property or plant)
10. Depreciation of machinery and implements used in the trade (the value at 1st January, 1907, was £) ... ...
11. Bad debts in the trade (proved to be bad, and actually written off during 1907) ... ...
12. General expenses of the trade, including rates, fire insurance, &c., as per list herewith ... ...

Total ... ... £

Net income carried to page 1.—£_____ £

FORM No. 2.

Pastoral and Agricultural Industries.

Gross Income—

From the occupation, trade, or business of _____ carried on by _____ at _____ as follows:—

1. Total amounts received in the year 1907 from—
   - (a) Wool ... ...
   - (b) Live stock, skins, meat, poultry, &c. ... ...
   - (c) Grain, hay, fodder, potatoes, &c. ... ...
   - (d) Milk, cream, butter, cheese, eggs, &c. ... ...
   - (e) Timber, firewood, and wattle-bark ... ...
   - (f) Wine, fruit, vegetables, &c. ... ...
2. Other receipts from station, farm, &c. ... ...
3. Value of goods, provisions, &c., taken in exchange for farm produce ... ...
4. Value of live stock killed, and of milk, butter, eggs, potatoes, and vegetables, &c., taken off the farm for use of household and sustenance of employés ... ...
5. Estimated annual value of portion of premises used by me or by my family as a residence ...

Total ... ... £

Deductions from Gross Income—

£

6. Amount actually paid for live stock during 1907 ... ...
7. Rent of land and buildings actually paid during 1907 to _____ of _____
8. Salaries and wages actually paid during 1907, to employés exclusively engaged in the trade (not including any sums drawn by me), as per statement on opposite page ... ...
9. Sustenance, not exceeding 10s. per week each, of _____ persons who were paid salary or wages and were exclusively engaged in the trade ... ...
10. Living expenses not exceeding 10s. per week each of _____ members of my own family over fifteen years of age actually and exclusively engaged in the station or farm work, and not being paid wages (not including living expenses of my wife or self) ... ...
11. Interest actually paid during 1907 to _____ of _____
12. Amount actually paid for repairs to property or plant (not to include cost of additions or improvements to property or plant) ... ...
13. Amount actually paid for machinery and implements purchased to replace others of the same kind ... ... £ _____
    Less amount realized on sale of machinery or implements replaced ... ... £ _____
14. Other expenditure, including rates, land tax, fire insurance, woolpacks, sacks, twine, &c. (as per list herewith) ... ...

Total ... ... £

Gross income ... ... £_____
Deductions ... ... £_____
Net income ... ... £_____

Farmers and Graziers who submitted their returns of 1906 income, showing actual sales and the values of stock and produce on hand at the beginning and end of the year, must furnish their returns of 1907 income on the same basis, the forms for which can be obtained on application to the Income Tax Office.

PARTNERSHIP STATEMENT.

Description or Style of Firm.	Place of Business.	Names of Partners.	Residences of Partners.	Net Share of each Partner of the Profits for the Year 1907.

NOTE.—This Statement, to be made by the senior resident partner, shows only the amount of each partner's share of the partnership profits. The transactions of the firm should be shown by him in detail in one of the forms herein. Each partner is required to make and furnish a separate return of his share of the partnership profits under Income From Personal Exertion, and of his income from other sources in other parts of the same return. Individual partner's returns, wherever practicable, should accompany the partnership return.

TRUSTEE'S STATEMENT.

The Trust Estate of.	Names of Beneficiaries who received or were entitled to receive the Income in 1907.	Residence.	Net Amount of Income received by each Beneficiary.	Balance of Income due and payable to each Beneficiary for the year 1907.	Balance of 1907 Income capitalised or held by Trustee.

NOTE.—This Statement should be made by the senior or active trustee on the return of the ncome of the trust estate. Each beneficiary also must lodge his own individual return of income from all sources including this. If under legal disability the trustee or guardian should make a return for him. Wherever possible the individual returns of the beneficiaries should be attached to the return of the trust estate. Where a beneficiary is only contingently entitled the trustee is the taxpayer, and must make a separate return of all income which is not immediately payable to the beneficiary.

ATTORNEY OR AGENT'S STATEMENT.

Name of Person or Company temporarily or permanently absent.	Occupation of Person, or Nature of Company's Business.	Residence of Person, or Principal Place of Business of Company.

NOTE.—Every person acting as attorney or agent for any person or company out of Victoria must fill in this Statement on his own individual return, and must also make a separate return of the income of his principal from all sources in Victoria.

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

Christian and Surname.	In what capacity employed.	Place of Residence and Postal Address.	Total Amount of Salary or Wages paid to each in 1907.	Value of Board, Residence, or other Allowance to each in 1907.

NOTES.—If the space is not sufficient to contain all the names, they may be written upon a separate sheet of paper

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

Income Tax Acts.

SCHEDULE B.

NOTICE TO FURNISH STATEMENTS.

To _____

_____

Address _____

In pursuance of the Income Tax Acts and of the Regulations made thereunder, you are required to fill up or cause to be filled up such of the following statements as are applicable to your case, and to post or deliver the same to me at the Income Tax Office, Melbourne, within fourteen days from the giving hereof, under a penalty of not less than £2 nor more than £100, on neglect so to do.

Dated this _____ day of _____ 1908.

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 year 1907.

Christian and Surname.	In what capacity employed.	Place of Residence and Postal Address.	Total Amount of Salary or Wages paid to each in 1907.	Value of Board, Residence, or other allowances to each in 1907.

Dated this _____ day of _____ 1908.

Signature _____

NOTES.—If the space is not sufficient to contain all the names, they may be written upon a separate sheet of paper.

In the case of persons employed solely by the employer making this Return and the total payment to each of whom does not exceed £175 per annum, it will be sufficient if the number of such persons and the total payment be shown.

No. 2.—STATEMENT to be furnished by Persons or Companies acting as Attorneys, Agents, Trustees, Executors, &c.

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

Names.	Occupation.	Residence.

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

Dated this _____ day of _____ 1908.

Signature _____

Income Tax Acts.

SCHEDULE C.

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

RETURN OF INCOME OF THE YEAR ENDED 31ST DECEMBER, 1907.

Assessment No._____

Name of Company_____

Name of Public Officer_____

Nature of Business carried on_____

Postal Address for Service, &c._____

PERSONAL EXERTION.

(1) Gross Profits of the Company in Victoria from or in respect of business (as per Trading and Profit and Loss Accounts herewith) ... ... £

Less amount of losses and outgoings incurred in Victoria in the production of income from or in respect of business (as per Profit and Loss Account and detailed lists herewith) ... ... £ _____

Net Income from Personal Exertion ... ... £ _____

PROPERTY.

(2) Gross income from the produce of property not employed in the ordinary course of business, such as rents, interest on deposits and investments (as per statement herewith) ... ... £

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

Net Income from Property ... ... £ _____

TOTAL NET INCOME FOR TAXATION ... ... £ _____

I,_____, the duly appointed Public Officer of_____ do hereby declare that all the information and particulars mentioned or referred to in the above return, and in the statements indorsed hereon are in every respect fully and truly stated, according to the best of my judgment and belief, after due inquiry, and according to the requirements of the Income Tax Acts and of the Regulations made thereunder.

Dated this _____day of_____, 1908.

*Signature*_____

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

Christian names and surnames of all persons so employed, and the places of residence of such persons, together with the earnings, salary, wages, allowances, bonuses, commissions, pensions, superannuation or retiring allowances, or stipend paid, granted, secured, or allowed to every such person in the year 1907.

Christian Name and Surname.	In what Capacity Employed.	Place of Residence and Postal Address.	Total Amount paid to each in 1907.	Value of Board, Residence, or other Allowance to each in 1907.

NOTE.—The names of employés, other than Directors or Auditors, whose earnings for the year 1907 did not exceed £175 need not be set out in detail.

2.—Statement of Debentures issued by the Company, and of the interest paid thereon, during the year 1907.

Debentures.		Where Interest paid or Payable.	Amount of Interest paid in 1907.
Number.	Amount.		

3.—Return of all Persons and Companies having Moneys on Fixed Deposit or on other account bearing interest in the _____ Company during the year ended the 31st day of December, 1907, and of all interest paid or credited to any Persons or Companies on any account during that year.

Christian Name and Surname of Depositor (or Name of Company).	Occupation or Description.	Address or Residence.	Amount of Interest.	If Deposit, &c., still subsisting or withdrawn at date of this Return.

4.—Statement to be furnished by Companies acting as Attorneys, Agents, Trustees, Executors, &c.

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

Names.	Occupation.	Residence.

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

Dated this _____ day of _____ 1908.

Signature of Public Officer _____

Income Tax Acts.

SCHEDULE C.

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

RETURN OF INCOME OF THE YEAR ENDED 31ST DECEMBER, 1907.

Assessment No. _____

Name of Company _____

Name of Public Officer _____

Postal Address for Service of Notices, &c. _____

Gross Amount of Receipts of the Company in the Year 1907 for and in respect of Premiums on Policies of Insurance or Assurance other than Industrial Insurance or Assurance effected in Victoria	£
Gross Amount of Receipts of the Company in the Year 1907 for and in respect of Premiums on Policies of Industrial Insurance or Assurance effected in Victoria ...	£
Total	£

I, _____, the duly appointed Public Officer of the _____, do hereby declare that all the information and particulars mentioned or referred to in the above return, and indorsed on the back hereof, are in every respect fully and truly stated, according to the best of my judgment and belief, after due inquiry, and according to the requirements of the Income Tax Acts and the Regulations made thereunder.

Dated this _____ day of _____ 1908.

_____ *Public Officer.*

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

Christian names and surnames of all persons so employed, and the places of residence of such persons, together with the earnings, salary, wages, allowances, bonuses, commissions, pensions, superannuation or retiring allowances, or stipend paid, granted, secured, or allowed to every such person in the Year 1907.

Christian Name and Surname.	In what Capacity Employed.	Place of Residence and Postal Address.	Total Amount paid to each in 1907.	Value of Board, Residence, or other Allowance to each in 1907.

The names of employés, other than Directors or Auditors, whose earnings for the Year 1907 did not exceed £175 need not be set out in detail.

Signature of Public Officer _____

Income Tax Acts.

SCHEDULE C.

No. 3.—Owners or Charterers of Ships,

Whose Principal Place of Business is out of Victoria.

RETURN OF INCOME OF THE YEAR ENDED 31st DECEMBER, 1907.

Assessment No. _____

Name of Person making Return _____

Address for Service of Notices, &c. _____

Name of Owner (or Charterer) _____

Address of Owner (or Charterer) _____

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

I, _____, the person making this return, do hereby declare the above to be a true and correct statement of the gross amounts paid or payable to the above-named Owner (or Charterer), whether paid or payable in Victoria or elsewhere, in respect of the carriage of passengers, goods, mails, or live stock shipped in Victoria during the year ended 31st December, 1907.

Dated this _____ day of _____, 1908.

Signature _____

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

Christian names and surnames of all persons so employed, and the places of residence of such persons, together with the earnings, salary, wages, allowances, bonuses, commissions, pensions, superannuation or retiring allowances, or stipend paid, granted, secured, or allowed to every such person in the Year 1907.

Christian Name and Surname	In what Capacity Employed.	Place of Residence and Postal Address.	Total Amount paid to each in 1907.	Value of Board, Residence, or other Allowance to each in 1907.

Note.—The names of employés, other than Directors or Auditors, whose earnings for the Year 1907 did not exceed £175 need not be set out in detail.

2. Statement to be furnished by Companies acting as Attorneys, Agents, Trustees, Executors, &c.

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

Names.	Occupation.	Residence.

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

Dated this _____ day of _____, 1908.

Signature of Public Officer _____

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Income Tax Acts.

SCHEDULE C.

No. 4.—Mining Company.

RETURN OF INCOME OF THE YEAR ENDED 31st DECEMBER, 1907.

Assessment No._____

Name of Company_____

Name of Public Officer_____

Postal Address for Service of Notices, &c._____

Gross Amount of Dividends declared by the Company in the Year 1907 ... ... £	
Gross Amount of Debenture Interest paid in the Year 1907 ... ... £	
Total	

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

I, _____, the duly appointed Public Officer of the _____, do hereby declare that all the information and particulars mentioned or referred to in the above return, and indorsed on the back hereof, are in every respect fully and truly stated, according to the best of my judgment and belief after due inquiry, and according to the requirements of the Income Tax Acts and the Regulations made thereunder.

Dated this _____ day of _____ 1908.

_____ *Public Officer.*

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

Christian names and surnames of all persons so employed, and the places of residence of such persons, together with the earnings, salary, wages, allowances, bonuses, commissions, pensions, superannuation or retiring allowances, or stipend paid, granted, secured, or allowed to every such person in the Year 1907.

Christian Name and Surname.	In what Capacity Employed.	Place of Residence and Postal Address.	Total Amount Paid to each in 1907.	Value of Board, Residence, or other Allowance to each in 1907.

The names of employés, other than Directors or Auditors, whose earnings for the Year 1907 did not exceed £175 need not be set out in detail.

*Signature of Public Officer*_____

Income Tax Acts.

SCHEDULE D.

RETURN OF DEPOSITORS.

To _____

Public Officer_____

Address_____

In pursuance of the Income Tax Acts and of the Regulations made thereunder, you are required to furnish the following Return showing the names of all persons and companies having money at interest in your hands during the year 1907, specifying the amount of interest paid or credited thereon, and to post or deliver such Return to me, at the Income Tax Office at Melbourne, within fourteen days from the giving of this notice, under a penalty of not less than £2 nor more than £10 on neglect so to do.

Dated this _____ day of _____ 1908.

Commissioner of Taxes.

RETURN of all Persons and Companies having Moneys on Fixed Deposits or on other account bearing interest in the _____ Company during the Year ended the 31st day of December, 1907, and of all Interest Paid or Credited to such Persons or Companies on any account during that Year.

Christian and Surname of Depositor (or Name of Company).	Occupation or Description.	Address or Residence.	Amount of Interest.	If Deposit, &c., still subsisting or withdrawn at Date of this Return.
			£	

DECLARATION.

I, the above-named _____, the duly appointed Public Officer of _____, do hereby declare that all the information and particulars mentioned or referred to in the above Return are in every respect fully and truly stated according to the best of my judgment and belief after due inquiry, and according to the requirements of the Income Tax Acts and of the Regulations made thereunder.

Dated this _____ day of _____ 1908.

Signature _____

Income Tax Acts.

SCHEDULE E.

NOTICE OF ASSESSMENT FOR THE YEAR COMMENCING 1ST JANUARY, 1908.

(BASED ON THE INCOME OF THE YEAR 1907.)

No. OF ASSESSMENT _____

To _____

_____

Take notice that I have, pursuant to the Income Tax Acts, prepared assessments of income for the period commencing on the 1st day of January, 1908, and that you are assessed as shown by the particulars hereunder set forth. I hereby require you to pay the net amount payable on or before Monday, the _____ day of _____, 1908.

	Taxable Amount of Income.	Amount of Tax.		
	£	£	s.	d.
From Personal Exertion ...				
From Produce of Property ...	£			
Total Amount of Tax assessed				
Deduct Rebate of 20 per centum ... ... £				
Net Amount payable ... ... £				

Dated the _____ day of _____ 1908.

Commissioner of Taxes.

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

ROBERT S. ROGERS,
Clerk of the Executive Council.

By Authority: J. KEMP, Acting Government Printer, Melbourne.