

INCOME TAX MANAGEMENT (FURTHER AMENDMENT) ACT.

Act No. 32, 1914.

George V, No. 32. An Act to amend the law relating to the assessment and collection of income tax, and to amend the Income Tax (Management) Act, 1912. [Assented to, 11th December, 1914.]

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

Short title. **1.** This Act may be cited as the "Income Tax Management (Further Amendment) Act, 1914."

Amendment of Management Act, 1912.

Definition of income. **2.** The definition of "income" in section four of the Income Tax (Management) Act, 1912, is amended by inserting after "State" where first occurring the words "or earned in the State".

This section shall apply to the income for one thousand nine hundred and thirteen and for any subsequent year, but shall not apply to appeals determined or pending before the passing of this Act.

Amendment of s. 11. **3.** Section eleven of the same Act is amended by inserting the following next after paragraph (d) :—

(e) If any person dies before the tax on any income received by him becomes due and payable, an assessment of the tax in respect of such income may be made upon his executors or administrators, and the amount thereof shall be a debt due from and payable out of his estate : Provided that this provision shall not apply

apply to the estate of any person who has died **George V,**
and whose estate has been wound up prior to **No. 32.**
the passing of this Act.

Any such executor or administrator shall,
with respect to the furnishing of returns, have
the duties of a taxpayer under this Act.

4. Section thirty-seven of the same Act is amended ^{Amendment}
by adding thereto the following:—“ Any information ^{of s. 37.}
or complaint for the recovery of such penalty may be
laid or made within six years after the matter of the
information or complaint arose.”
