

STATE SALARIES (COMMON- WEALTH) TAXATION ACT.

Act No. 23, 1918.

George V, No. 23. An Act to render certain salaries, allowances, and remunerations liable to taxation by the Commonwealth; and for purposes consequent thereon or incidental thereto. [Assented to, 19th September, 1918.]

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 "State Salaries (Commonwealth Taxation) Act, 1918."

Definition of officer of the State.

See 6 Geo. V, No. 2,809 (Vic.), s. 2.

2. In this Act, unless inconsistent with the context or subject-matter, "officer of the State of New South Wales" means person in any office or employment under the Crown or the Government of New South Wales, or in any office or employment for which payment is provided out of the consolidated revenue, and includes any person in the employ of the Commissioners of the Government Savings Bank of New South Wales.

Salaries liable to Commonwealth Taxation.

Ibid. s. 3.

3. The taxation by the Commonwealth in common with other salaries earned within the Commonwealth of—

- (a) the official salaries and remunerations of officers of the State of New South Wales residing in the said State; and
- (b) the salaries, allowances, and remunerations of the Ministers of the Crown being members of the Executive Council, the Vice-President of the Executive Council, the President and the

the Chairman of Committees of the Legislative Council, the Speaker and the Chairman of Committees of the Legislative Assembly, the Leader of the Opposition and the Members of the said Assembly, and the Members of the Parliamentary Standing Committee on Public Works, payable out of the Consolidated Revenue—

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shall not, if the taxation is not at a higher rate or to a greater extent than was or is imposed on other salaries of the same amount earned within the Commonwealth, be deemed to be an interference with the exercise of any power of the said State.

4. This Act shall apply to all salaries, allowances, and remunerations earned or payable after the first day of July, one thousand nine hundred and eighteen, but shall not apply to the salary of the Governor.