

INCOME TAX (MANAGEMENT) AMENDMENT ACT.

Act No. 54, 1934.

George V;
No. 54, 1934. An Act to amend the Income Tax (Management) Act, 1928, and certain other Acts in certain respects; to validate certain matters, and for purposes connected therewith. [Assented to, 28th December, 1934.]

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) Amendment Act, 1934," and shall be read with the Income Tax (Management) Act, 1928, as amended by subsequent Acts, which Act as so amended is in this Act referred to as the Principal Act.

**Amendment
of Act No.
35, 1928,
s. 11 (j).
(Allowances,
etc.)**

2. (1) The Principal Act is amended by inserting at the end of paragraph (j) of section eleven the words "and also, the amount of the value to a person of meals, accommodation, board or board and lodging, provided for such person and/or his dependants as part of the consideration for any employment or service of such person."

(2) This section shall be deemed to have commenced upon the fourteenth day of December, one thousand nine hundred and twenty-eight.

**References
in other
Acts.**

3. Where the provisions of paragraph (j) of section eleven of the Principal Act are either expressly or impliedly referred to or incorporated in any other Act the reference or incorporation shall be and be deemed always to have been a reference to or incorporation of the said paragraph (j) as amended by this Act.