

COMMONWEALTH TAXATION COLLECTION ACT.

Act No. 14, 1941.

George VI.
No. 14, 1941. An Act to authorise the making of arrangements between the Commonwealth of Australia and the State of New South Wales respecting the collection of Commonwealth Taxation payable in the State under Commonwealth Law and for purposes connected therewith. [Assented to, 29th March, 1941.]

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 "Commonwealth Taxation Collection Act, 1941."

2.

2. In this Act, unless the contrary intention appears,— No. 14, 1941.

“Arrangement” means an arrangement made or deemed to be made in pursuance of section three of this Act. Definitions.

“State” means the State of New South Wales.

3. (1) The State may arrange with the Commonwealth for the collection by the Commissioner of Taxation of the State of the whole or part of any Commonwealth taxation payable in the State under Commonwealth law. Arrange-ment as to collection.

(2) Any agreement relating to any such arrangement may make provisions for any other matters necessary or convenient to be provided for carrying out the arrangement.

(3) The State may, with the consent of the Commonwealth, vary any such arrangement or any agreement relating thereto.

(4) Any such arrangement, agreement or variation shall be made in the name and on behalf of the State by the Premier of the State or by some Minister authorised in that behalf by the Governor.

(5) Any such arrangement, agreement or variation shall be valid and effectual for all purposes.

4. Nothing in this Act shall affect the operation or continuance of the Income Tax (Commonwealth) Collection Act, 1923, or any agreement entered into in pursuance of the power conferred by that Act. Income Tax (Commonwealth) Collection Act, 1923, not affected.