

INCOME TAX MANAGEMENT (FURTHER AMENDMENT) ACT.

Act No. 10, 1942.

George VI. An Act to make further provisions for and in relation to the registration of tax agents; for this purpose to amend the Income Tax Management Act, 1941; and for purposes connected therewith. [Assented to, 16th June, 1942.]

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, 1942."

Amendment of Act No. 48, 1941.

2. The Income Tax Management Act, 1941, is amended—

Sec. 341.
(Unregistered
tax agent not
to charge
fees.)

(a) (i) by omitting from subsection one of section three hundred and forty-one the words "a solicitor, or";

(ii)

(ii) by inserting next after subsection one of No. 10, 1942.
the same section the following new subsection:—

(1A) Subsection one of this section shall not apply to any solicitor or counsel acting in the course of his profession in any litigation or so acting in an advisory capacity in or in connection with the preparation of any such return.

(b) (i) by omitting from section three hundred and forty-two the words "a solicitor or"; (Negligence of registered
(ii) by omitting from the same section the tax agent.) words "the solicitor or".
