

STATE TAXATION COLLECTION ACT.

Act No. 21, 1942.

George VI.
No. 21, 1942. An Act to authorise the making of arrangements for the collection by the Commonwealth on behalf of the State of certain taxation of the State; and for purposes connected therewith. [Assented to, 18th November, 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,
construction
and
commence-
ment.

1. (1) This Act may be cited as the "State Taxation Collection Act, 1942."

(2) This Act shall be read and construed with the Income Tax Management Act, 1941, as amended by subsequent Acts.

(3)

(3) This Act shall be deemed to have commenced on the first day of September, one thousand nine hundred and forty-two. No. 21, 1942.

2. (1) The Governor may from time to time make arrangements with the Governor-General in Council of the Commonwealth for the collection by the Commonwealth, on behalf of this State—

Arrange-
ments for
collection
of tax.

- (a) of any tax imposed by this State before the commencement of this Act in respect of income derived before the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and forty-one, or the accounting period, if any, accepted by the Commissioner in lieu of that year;
- (b) of the whole or any part of any other tax imposed by this State, whether before or after the commencement of this Act.

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

(3) Without prejudice to the generality of subsection two of this section any such agreement may make provision—

- (a) for the transfer on loan to the Commonwealth of any officer of this State;
- (b) in relation to the prosecution of offences (being acts or omissions which constitute offences both under the law of the Commonwealth and the law of this State) and the apportionment between the Commonwealth and this State of the amount of any penalty recovered as a result of such prosecution.

(4) Any arrangement or any agreement relating to an arrangement made under this section may be varied or modified by a subsequent arrangement or agreement made under this section.

(5) Every arrangement or agreement and every variation or modification of an arrangement or agreement made under this section shall be valid and effectual for all purposes.

(6)

No. 21, 1942.

(6) Any arrangement or agreement and any variation or modification of an arrangement or agreement made under this section may be made so as to take effect as from the commencement of this Act or from a later date to be specified in the arrangement or agreement.
