

## INCOME TAX MANAGEMENT (AMEND- MENT) ACT.

Act No. 4, 1942.

George VI.  
No. 4, 1942.

An Act to make further provision for and in relation to the grant or allowance of certain exemptions and deductions in respect of tax on incomes; for this and other purposes to amend the Income Tax Management Act, 1941, in certain respects; and for purposes connected therewith. [Assented to, 21st May, 1942.]

**B**E 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, 1942," and shall be read with the Income Tax Management Act, 1941, which Act is in this Act referred to as the Principal Act.

Amendment  
of Act No.  
48, 1941.  
Sec. 19.  
(Exemptions.)

**2.** (1) The Principal Act is amended—

(a) by inserting at the end of section nineteen the following new paragraph:—

(y) in the case of a member of the naval, military or air force of the Government of any Ally of Great Britain, and in the case of a member of the civilian personnel (being a national of such Ally who is in this State only for purposes in connection with the present war) employed by that Government, the pay and allowances earned by him as such member while engaged or employed as such member in Australia in connection with the present war.

(b).

- (b) (i) by inserting in sub-paragraph (ix) of paragraph (a) of subsection two of section eighty-seven after the word "Commonwealth" the following words:—

Sec. 87.  
(Gifts and contributions.)

"or of members of the naval, military or air force in Australia of Great Britain or any of her Allies";

- (ii) by inserting next after the same subsection the following new subsection:—

(2A) (a) Gifts (in this Act also called "allowable gifts") made by the taxpayer during the year of income to a public fund established for the purpose of raising money for the purchase of a ship to replace H.M.A.S. "Sydney" shall be an allowable deduction.

(b) The provisions of paragraph (b) of subsection two of this section shall not apply to gifts to which this subsection applies.

- (c) by omitting from paragraph (c) of subsection four of section ninety-seven the words "of subsection one";
- (d) by omitting from paragraph (c) of subsection five of section one hundred and eleven the words "of subsection one";
- (e) (i) by omitting from section two hundred and four the words "from a source out of this State" and by inserting in lieu thereof the words "in any State or country out of New South Wales but within the British Empire";
- (ii) by omitting from the same section the words "out of this State and within the British Empire" and by inserting in lieu thereof the words "in that State or country";
- (iii) by omitting from the same section the words "so paid" and by inserting in lieu thereof the words "paid on that income in the State or country in which the income is derived";
- (f)

Sec. 97.  
(Rate of tax where lease granted.)

Sec. 111.  
(Rate of tax where casual profit included in assessable income.)

Sec. 204.  
(Rebates of tax to residents on income derived out of the State.)

**No. 4, 1942.**Sec. 276.  
(Defini-  
tions.)

(f) by inserting in section two hundred and seventy-six at the end of the definition of "Employee" the words "and includes any member of the Defence Force of the Commonwealth."

(2) The amendments made by paragraph (e) of subsection one of this section shall not affect the construction of section two hundred and four of the Principal Act.

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