

STATUTORY RULES.

1939. No. 179.

REGULATIONS UNDER THE GOLD TAX COLLECTION ACT 1939.*

I THE GOVERNOR-GENERAL in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Regulations under the *Gold Tax Collection Act 1939*.

Dated this nineteenth day of December, 1939.

GOWRIE
Governor-General.

By His Excellency's Command,

PERCY C. SPENDER,
for and on behalf of the Treasurer.

GOLD TAX COLLECTION REGULATIONS.

1. These Regulations may be cited as the Gold Tax Collection Regulations. Citation.

2. In these Regulations, "the Act" means the *Gold Tax Collection Act 1939*. Definitions.

3.—(1.) Any amount of tax deducted by the Bank, or by an agent of the Bank, in accordance with sub-section (2.) of section 7 of the Act, and any amount of tax received by the Bank under the next succeeding regulation, shall be forthwith paid by the Bank, or by the agent of the Bank, to the credit of the Commonwealth Public Account. Payment of tax to Commonwealth.

(2.) The Bank, or agent of the Bank, shall forward to the Sub-Treasury in the State or Territory in which tax so deducted or received is paid, or if there is no such Sub-Treasury, to the Treasury, Canberra, an Accountable Receipt (in duplicate) for every amount paid to the credit of the Commonwealth Public Account.

4. Where any tax has not been deducted in accordance with sub-section (2.) of section 7 of the Act, the taxpayer shall pay to the Bank the amount of tax that should have been deducted. Payment of tax not deducted by Bank.

5.—(1.) The Commissioner of Taxation shall be a prescribed authority for the purposes of section 8 of the Act. Authority for refunding tax to bona fide prospectors.

(2.) A *bona fide* prospector may apply to the Commissioner of Taxation in accordance with a form approved by the Commissioner of Taxation for a refund of the amount of tax upon the first twenty-five ounces of gold or part thereof on which he has directly or indirectly paid tax in any year.

* Notified in the *Commonwealth Gazette* on 21st December, 1939.

(3.) The application—

- (a) shall be signed by the applicant before a Justice of the Peace, a Commissioner for Declarations, a Bank Manager, or a Mining Warden or member of the Police Force of any State or Territory of the Commonwealth;
- (b) shall be furnished to the Deputy Commissioner of Taxation for the State or Territory in which the prospector carries on operations, or, where a prospector carries on operations in the Territory of Papua or the Territory of New Guinea, to the Deputy Commissioner of Taxation for the State of Queensland; and
- (c) shall be so furnished not later than six months after the last day of the year in which the tax was paid.

(4.) Every *bona fide* prospector who applies for a refund of tax under section 8 of the Act shall furnish to the Commissioner of Taxation evidence in writing showing—

- (a) the name and address of person, Bank, or agent of the Bank, to whom or to which the gold in respect of which the tax was directly or indirectly paid, was delivered;
- (b) the dates on which the gold was so delivered;
- (c) the quantity of gold delivered on each date; and
- (d) the amount of tax paid or deducted in respect of each quantity of gold so delivered.