

# STATUTORY RULES.

1936. No. 94.

## REGULATIONS UNDER THE INCOME TAX ASSESSMENT ACT 1936.\*

**I** THE DEPUTY OF 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 *Income Tax Assessment Act 1936*.

Dated this eighth day of July, 1936.

HUNTINGFIELD

Deputy of the Governor-General.

By His Excellency's Command,

R. G. CASEY

Treasurer.

### PART I.—PRELIMINARY.

1. These Regulations may be cited as the *Income Tax Regulations*. Short title.

2. These Regulations are divided into Parts, as follows:—

Parts.

- Part I.—Preliminary.
- Part II.—Administration.
- Part III.—Liability to Taxation.
- Part IV.—Returns and Assessments.
- Part V.—Objections and Appeals.
- Part VI.—Collection and Recovery of Tax.
- Part VII.—Penal Provisions and Prosecutions.
- Part VIII.—Miscellaneous.

3.—(1.) In these Regulations—

Interpretation.

“The Act” means the *Income Tax Assessment Act 1936*, and,  
when considered in relation to any time, means that Act, or,  
if it has been amended, that Act as amended as in force at  
that time;

“Prescribed delegate of the Commissioner” means a person  
appointed by the Commissioner to be a prescribed delegate  
of the Commissioner for the purposes of these Regulations.

(2.) In these Regulations, unless the contrary intention appears,  
any reference to a regulation shall be read as a reference to a regulation  
contained in these Regulations, and any reference to a Form shall be  
read as a reference to a Form contained in the First Schedule to these  
Regulations.

### PART II.—ADMINISTRATION.

4. The Oath or Declaration which an officer may be required to Oath or  
Declaration by  
Officers.  
make in pursuance of sub-section (6) of section 16 of the Act shall be  
in accordance with Form 1 or Form 2, as the case may be.

\* Notified in the *Commonwealth Gazette* on 9th July, 1936.

## PART III.—LIABILITY TO TAXATION.

Live stock.

5.—(1.) The option which may be exercised in pursuance of section 32 of the Act, and the selection which may be made in pursuance of paragraph (b) of sub-section (1) of section 34, or paragraph (b) of sub-section (2) of section 35 of the Act, may be notified on the return of the taxpayer, or by a separate notification in writing signed by the taxpayer, which may be in accordance with Form 3, Form 4 or Form 5, as the case may be.

(2.) The separate notification shall be delivered to the Commissioner at the place where, under these Regulations, the return is to be furnished—

(a) in the case of persons furnishing returns of income derived during the year ended the thirtieth day of June, 1936, or the accounting period, if any, adopted under the Act in lieu of that year, and in which returns the value of live stock is taken into account—on or before the thirtieth day of November, 1936, or within such extended time as the Commissioner allows;

(b) in the case of other persons—on or before the date of the furnishing of the first return in which the value of live stock is taken into account, or within such extended time as the Commissioner allows for the exercise of that option or the making of that selection, as the case may be.

(3.) For the purposes of paragraph (b) of sub-section (1.) of section 34 of the Act, the limits within which a taxpayer may select a cost price of natural increase of each class of live stock shall be as follows:—

				Minimum Value.			Maximum Value.		
				£	s.	d.	£	s.	d.
Sheep	..	..	..	0	4	0	1	0	0
Cattle	..	..	..	1	0	0	10	0	0
Horses	..	..	..	1	0	0	10	0	0
Pigs	..	..	..	0	5	0	1	0	0

Agreement by trustee and beneficiaries.

6. The notice of agreement which may be given in pursuance of the proviso to sub-section (2.) of section 37 of the Act shall be in writing, signed by the trustee of the estate of the deceased and the beneficiaries (if any) who are liable to be assessed in respect of the income of the business, or of a share in that income, and shall be given to the Commissioner at the place where, under these Regulations, the first return by the trustee of the estate of the deceased is to be furnished, on or before the date of the furnishing of that return, or within such extended time as the Commissioner allows for the giving of that notice of agreement.

Option as to method of depreciation.

7.—(1.) The option which may be exercised in pursuance of paragraph (b) of sub-section (1.) of section 56 of the Act shall be notified in accordance with Form 6, and shall be signed by the taxpayer, and delivered to the Commissioner at the place where, under these Regulations, the return is to be furnished, on or before the date of the furnishing of the first return to which the option applies.

(2.) The notification shall apply to all units of property in respect of which depreciation is allowable under the Act.

8. For the purposes of paragraph (a) of sub-section (1.) of section 87 of the Act, the rate of interest shall be Five Pounds per centum per annum, and the instalment referred to therein may be calculated by reference to the Table in the Second Schedule. Improvements on leased land.

#### PART IV.—RETURNS AND ASSESSMENTS.

9. Except as otherwise prescribed, every return under this Act Returns. shall—

- (a) be made and furnished in such of the forms provided by the Commissioner for the purpose as is applicable;
- (b) contain the information and particulars mentioned or referred to in that form;
- (c) be verified by declaration as therein set forth; and
- (d) be accompanied by all such balance-sheets, profit and loss accounts, statements and other documents, as are mentioned in the form or as are requisite.

10.—(1.) The form of return applicable in the case of persons other Returns by persons other than companies. than companies shall—

- (a) itemise the income derived from various sources and the deductions claimed;
- (b) provide for separate Parts as follows:—
  - Part A—Income from Personal Exertion (when Part C or Part D is unsuitable);
  - Part B—Income from Property;
  - Part C—Income from a trade, business, manufacture or concern, not shown in Part A or Part B;
  - Part D—Income of a farmer, pastoralist or agriculturist, not shown in Part A or Part B;
- (c) provide in each Part for particulars to be supplied under separate headings relating to income derived and deductions claimed;
- (d) provide for statements as follows:—
  - Live stock schedule;
  - Statement of salaries, wages, and commission paid, and allowances to employees;
  - Statement by trustee or partnership;
  - Deduction claimed in respect of spouse;
  - Deductions claimed in respect of children;
  - Deductions claimed in respect of medical expenses;
  - Dividends from companies;
  - Interest received;
  - Particulars relating to sources of information; and
- (e) provide for a declaration by the person making the return that the particulars shown therein and also those stated in the accompanying statements are true and correct in every particular and disclose a full and complete statement of the total income derived during the year of income.

11.—(1.) The form of return applicable in the case of companies Returns by companies. shall provide for—

- (a) a statement reconciling the net profit as per the profit and loss account with the net taxable income;

- (b) a statement of dividends paid or credited during a period to be specified on the form;
- (c) a statement of particulars relating to sources of information;
- (d) a declaration by the Public Officer that the particulars shown in the return and also those stated in the accompanying statements are true and correct in every particular and disclose a full and complete statement of the total income derived during the year of income.

(2.) Every return by a company shall be accompanied (in addition to any other documents required under these Regulations) by statements showing the following particulars or such of those particulars or such modifications of those particulars as the Commissioner from time to time requires, namely:—

- (a) the names and addresses of all shareholders and the amount of dividend (if any) paid to each shareholder during the year preceding the year of tax;
- (b) the names and addresses of all persons to whom interest in excess of Fifty pounds was paid or credited during the year preceding the year of tax, and the amount so paid or credited to each person;
- (c) the total amount of interest paid or credited, during the year of income, to non-resident depositors and debenture-holders on money secured by debentures of the company and used in Australia, or used in acquiring assets for use or disposal in Australia, and on money lodged at interest in Australia with the company, after deducting—
  - (i) interest paid or credited outside Australia to non-residents on debentures issued outside Australia;
  - (ii) unless the Commissioner otherwise directs— interest paid or credited to a non-resident company carrying on business in Australia, which has a public officer duly appointed under the Act; and
  - (iii) in the case of interest (not included in sub-paragraphs (i) and (ii) of this sub-regulation) paid or credited to any non-resident not being a company—
    - where the interest exceeds Two hundred and fifty pounds—the amount of Two hundred and fifty pounds, and
    - where the interest does not exceed Two hundred and fifty pounds—the amount of the interest;
- (d) the total amount of interest paid or credited during the year of income in respect of debentures payable to bearer, the names and addresses of the holders of which are not supplied to the Commissioner by the company;
- (e) the names and addresses of all holders of debentures payable to bearer which the company is in a position to furnish (whether residents or non-residents), together with the amount of interest paid or credited, during the year preceding the year of tax, to each of such holders of debentures.

12.—(1.) Every employer of labour shall, when called upon by the Commissioner either by general notice published in the *Gazette* or by direct notice to the employer, furnish to the Commissioner a statement showing—

Statement to be furnished by employers.

- (a) the names and addresses of all persons employed by him during the period mentioned in the notice;
- (b) the capacity in which each person was employed;
- (c) the total amount of remuneration paid to each person during that period; and
- (d) the value of board, residence, or other allowance made to each person during that period.

(2.) Each statement shall be furnished to the Commissioner at the place where, under these Regulations, the return of the employer is to be furnished, unless the Commissioner otherwise directs.

13.—(1.) A return setting forth a full and complete statement of the income derived by every partnership during the year of income shall, if required by the Commissioner by notice published in the *Gazette*, be made and furnished by the partners resident in Australia or by any one of them.

Returns by partnerships.

(2.) When there is no partner resident in Australia, the return shall be made and furnished by the agent in Australia for the partnership.

14.—(1.) Every partner in a partnership shall furnish a separate return of his total individual income (including income from the partnership and other sources) in every case in which he would be required to furnish a return if the same total income had been derived by him from sources other than the partnership.

Separate returns by partners.

(2.) The return shall state the income derived respectively from—

- (a) the partnership; and
- (b) from other sources.

15.—(1.) A return setting forth a full and complete statement of the income derived by every trust during the year of income shall, if required by the Commissioner by notice published in the *Gazette*, be made and furnished by the trustees resident in Australia or by any one of them.

Returns by trustees.

(2.) When there is no trustee resident in Australia, the return shall be made and furnished by the agent in Australia for the trustees.

16. Every person liable to furnish a return as agent for any person shall furnish a separate return for each person for whom he is agent, in addition to his own individual return.

Returns by agents.

17. If an agent is not the sole agent in Australia for a person for whom he is required to furnish a return, he shall set forth in that return particulars of all his transactions as agent for that person.

Not sole agent.

18. Returns required by the Commissioner otherwise than by notice published in the *Gazette* shall be made and furnished in the form required by the Commissioner.

Special returns.

19. The Commissioner may at any time accept a return or form which is substantially in accordance with a prescribed form or a form provided by the Commissioner.

Substantially similar form.

20. Any balance sheet, profit and loss account and any other statement, document, list, or information, accompanying any return, shall

Identification of statements accompanying returns.

be signed by the person making and furnishing the return, and shall bear an endorsement so that it may be identified as so accompanying the return.

Furnishing of returns.

21.—(1.) Where the income from sources in Australia is derived wholly within one State, the return shall be furnished to the Commissioner at the office of the Deputy Commissioner in that State.

(2.) Where the income from sources in Australia is derived not wholly within any one State, or where the income is derived wholly from sources out of Australia, the return shall be furnished to the Commissioner at the office of the Deputy Commissioner, Central Office, Melbourne.

(3.) Notwithstanding anything contained in this regulation, the return of income derived by any person resident in the Territory for the Seat of Government shall be furnished to the Commissioner at his office in Canberra.

Lodging of returns when income partly of dividends.

22. Where part of the income consists of dividends on shares in companies and the remainder of the income from sources in Australia has been derived wholly within one State, the return may be furnished to the Commissioner at the office of the Deputy Commissioner in that State.

Source of mortgage interest.

23.—(1.) Income consisting of interest received under a mortgage shall be deemed to have been derived from a source within the State in which the mortgaged property is situated.

(2.) If the mortgaged property is situated in more than one State, the income shall be deemed to have been derived from sources within more than one State.

Territories.

24. For all purposes of this Part—

- (a) the Territory of Papua shall be deemed to be in the State of Queensland; and
- (b) the Northern Territory shall be deemed to be a separate State.

When return deemed to be furnished.

25. A return shall not be deemed to have been duly furnished to the Commissioner unless and until—

- (a) the proper form signed as required by the Act and Regulations and containing a full, true and complete statement of all matters and things required to be stated therein by the Act and Regulations, the Commissioner, and the form itself; and
- (b) all balance-sheets, profit and loss accounts, statements, notices, and other documents which, by the Act, the Regulations, or the Commissioner, are required to accompany the return—

have at the place where under these Regulations the return is to be furnished, been received by an officer authorized by the Commissioner to receive returns.

Persons to take necessary steps for due furnishing of return.

26. Whenever a person is required by the Act, the Regulations, or the Commissioner, to furnish a return to the Commissioner, it shall be the duty of that person to make the required return and to take all steps necessary to ensure that the return is received by the Commissioner at the place where, under these Regulations, the return is to be furnished.

27. Every person who furnishes a return shall, in the return, give an address in Australia for service. Notice of address.

28. Every person who has given an address for service and who subsequently changes his address shall, within one month after the change, give to the Commissioner, at the place where he furnished his return, notice in writing of his new address in Australia for service. Notice of change of address.

29. The address for service last given to the Commissioner by any person shall, for all purposes under the Act and Regulations, be his address for service, but where no address for service has been given to the Commissioner, or where the departmental records disclose that such person has subsequently changed his address and he has not notified the Commissioner, either in the return or by separate written advice, of such change, then the address of the person, as described in any record in the custody of the Commissioner, shall be his address for service. Address for service.

30. The address for service as prescribed in the last preceding Regulation shall, for all purposes under the Act and Regulations, be deemed to be the last known place of business or abode in Australia of any person. Last known place of business or abode.

31. Any person who changes his address and fails to give to the Commissioner notice of his new address in Australia for service shall not be permitted to plead such change of address as a defence in any proceedings (whether civil or criminal) instituted against him under the Act or Regulations. Failure to notify change of address.

32.—(1.) The Commissioner may cause or permit his officers to make on any return such marks, figures and annotations as the Commissioner thinks fit. Annotations on returns.

(2.) The marks, figures and annotations shall be made in ink of a colour different from that of the ink used in the return.

33.—(1.) Every person who charges, directly or indirectly, any fee for preparing or assisting in the preparation of any return shall furnish information in accordance with Form 7 as to— Particulars relating to sources of information.

- (a) what books of account, if any, are kept by or on behalf of the taxpayer;
- (b) the name and address of the person by whom those books are kept;
- (c) whether the books are audited each year, and, if so, the name and address of the person by whom they are audited;
- (d) whether the return is in accordance with those books;
- (e) if the return is not in accordance with those books, the basis upon which, and the information upon which, the return has been prepared; and
- (f) whether he has satisfied himself, and if so, in what manner, that the books of account or other sources of information upon which the return is based are correct and disclose the whole of the taxpayer's income from all sources,

and shall sign the certificate contained in that Form.

(2.) Every person carrying on business who does not furnish with his return an agent's certificate shall furnish the particulars referred to in paragraphs (a) to (e) (inclusive) in the last preceding sub-regulation.

(3.) In the case of a return by a company, Form 7 shall be altered by omitting the words—

“B. Every person carrying on business who does not furnish with his return an agent's certificate.”

and inserting in their stead the words—

“B. Every company carrying on business which does not furnish with its return an agent's certificate.”

#### PART V.—OBJECTIONS AND APPEALS.

Form of  
objection.

34.—(1.) An objection against an assessment under section 185 of the Act may be made in accordance with Form 8.

(2.) The objection shall be posted to, or lodged with, the Commissioner at the address from which notice of the assessment objected to was issued.

Particulars to  
be supplied  
by  
Commissioner.

35.—(1.) The Commissioner, in referring a decision to a Board of Review in accordance with sub-section (1.) of section 188 of the Act or section 189 of the Act, shall furnish the Board with a printed or typewritten statement, in quadruplicate, containing—

- (a) the name and address of the taxpayer;
- (b) full details of the taxpayer's claim as made to the Commissioner; and
- (c) the Commissioner's reasons for disallowing the taxpayer's claim.

(2.) The Commissioner shall at the same time furnish the taxpayer with a copy of the statements referred to in sub-paragraphs (b) and (c) of the last preceding sub-regulation.

Notice of  
Review.

36.—(1.) The Chairman of a Board shall cause notices to be served upon the Commissioner and the taxpayer of the date on which the review is to take place.

(2.) Notice of a review shall be given not less than fourteen days prior to the date on which the review is to take place.

(3.) A notice under this regulation may be served either personally or by post, and if served by post, service shall be effected by properly addressing, prepaying and posting the notice as a letter, and, unless the contrary is proved, service shall be deemed to have been effected at the time when the letter would have been delivered in the ordinary course of post.

Order, place  
and time of  
review.

37.—(1.) All references for the purpose of review by a Board shall be numbered consecutively and, unless the Chairman of the Board otherwise directs, the reviews shall take place in the order in which the references are received in respect of each State.

(2.) The sittings of a Board for the purpose of reviews shall be held in such place or places and at such time or times as are fixed by the Chairman of the Board.

(3.) A Board shall not be required to sit on public holidays or during a yearly vacation commencing on the twenty-fifth day of December and ending on the twenty-first day of January.

Conduct of  
review.

38.—(1.) Subject to this Part, reviews by a Board shall be conducted as the Chairman from time to time directs.

(2.) All reviews shall take place in camera unless the taxpayer otherwise requires.



(3.) Where a review takes place in public the decision shall be given at a public meeting of the Board.

(4.) Either party to a review may nominate a person to represent him at the review.

(5.) The Chairman of a Board may adjourn any review from time to time as he thinks fit.

39.—(1.) Subject to the next succeeding sub-regulation, a Board— Evidence.

(a) shall take all oral evidence on oath or affirmation, and for that purpose the Chairman of the Board, or, in the absence of the Chairman, the Acting Chairman, shall have power to administer oaths and affirmations; and

(b) may receive, without formal proof, a document containing any statement or particular which, in the opinion of the Board, is relevant to the question in issue in the review (not being a document which has been brought into existence solely for the purpose of the review) and may take into consideration such statement or particular.

(2.) In the exercise of the powers which, by virtue of section 193 of the Act, a Board has under section 264 of the Act, the Chairman of a Board may, by notice in writing, require any person—

(a) to furnish the Board with such information as, in the opinion of the Chairman, is necessary for the purpose of a review by the Board; ‘

(b) to attend and give evidence before the Board, or before any officer authorized by the Chairman of the Board in that behalf, concerning his or any other person's income or assessment, and may require him to produce all books, documents and other papers whatever in his custody or under his control relating thereto;

and the Chairman of the Board may require the information or evidence to be given on oath, and either verbally or in writing, and for that purpose the Chairman or the officer authorized by him shall have power to administer oaths.

(3.) The expenses to be allowed to any person required to attend and give evidence under the last preceding sub-regulations shall be as prescribed by regulation 64.

40.—(1.) A Board shall forward copies of its decision on each review to the Commissioner and to the taxpayer, and the Commissioner shall, unless the decision has been appealed from, give effect to the decision within sixty days after the receipt thereof. Decisions of Board.

(2.) The Board may, from time to time, compile and publish summaries of its decisions.

41. Subject to sub-regulation (3.) of regulation 37, the members of a Board shall be in attendance on all week days at such place as is from time to time appointed by the Chairman for the performance of their duties. Attendance of members.

42. Communications to a Board may be addressed to the Chairman of the Board in the care of the Federal Deputy Commissioner of Taxation in the State in which the taxpayer resides. Communications to Board.

Evidence on  
Appeal.

43. Where the Commissioner has, in pursuance of paragraph (a) of sub-section (2.) of section 170 of the Act, amended an assessment, the production in any proceedings on appeal against the assessment as so amended, of a certificate in writing signed by the Commissioner or the Second Commissioner, stating that he is of opinion that the avoidance of tax was due to fraud or evasion, shall be conclusive evidence that the Commissioner or the Second Commissioner, as the case may be, was of opinion as stated in the said certificate.

#### PART VI.—COLLECTION AND RECOVERY OF TAX.

How tax may  
be paid.

44. A taxpayer may pay income tax—

- (a) by delivery of cash, bank notes, or cheques at the office of the Commissioner or of any Deputy Commissioner;
- (b) by remitting the tax to the Commissioner or any Deputy Commissioner by bank draft, or cheque, or postal money order or postal note payable in the city to which the remittance is sent; or
- (c) by depositing the net amount of the tax to the credit of the Commissioner or a Deputy Commissioner at any branch of the Commonwealth Bank of Australia.

Post Office  
to be agent of  
remitter.

45. When a remittance is posted by a taxpayer addressed to the Commissioner or a Deputy Commissioner, the Post Office shall be deemed to be the agent of the remitter, and payment shall not be deemed to have been made until the remittance has been received by the addressee.

Payment by  
cheque.

46. When a cheque has been delivered or remitted to the Commissioner or a Deputy Commissioner in payment of income tax, the tax shall (notwithstanding any receipt given therefor) not be deemed to have been paid until the amount for which the cheque is drawn has been collected.

Receipts to  
be issued.

47. Receipts for income tax shall be issued by such persons as the Commissioner or a Deputy Commissioner may authorize.

Part payment  
of tax.

48. Except with the express consent of the Commissioner, or a Deputy Commissioner, no money shall be accepted on account or in part payment of income tax.

Postage to be  
prepaid.

49. The postage on every return, statement, communication, remittance, or other matter sent by post, addressed to the Commissioner, the Second Commissioner or a Deputy Commissioner shall be fully prepaid by the sender.

Deficient  
postage.

50. When any sum is received as payment of income tax, the Commissioner or Deputy Commissioner, as the case may be, shall first deduct therefrom the amount of postage and surcharge (if any) paid upon any unstamped or insufficiently stamped matter received through the post from the taxpayer and shall credit in payment of tax only the net amount then remaining.

Notice to the  
Commonwealth  
or a State.

51.—(1.) The person upon whom notice may be served in pursuance of sub-section (7) of section 218 of the Act shall be the Paying Officer of any Department of the Commonwealth or a State, as the case may be.

(2.) For the purposes of this regulation, "Paying Officer" means any officer of the Commonwealth or a State who, by any law, regulation, or appointment, is charged with the duty of disbursing or who does actually disburse any public monies.

52. The order which may be issued in pursuance of sub-section (5.) of section 220 of the Act shall be in accordance with Form 9. Where no administration of estate.

53. In any action against a person for the recovery of income tax a certificate in writing, signed by the Commissioner, the Second Commissioner, a Deputy Commissioner, or a prescribed delegate of the Commissioner, certifying that— Certificate as to service of notice of assessment, &c.

- (a) the person named in the certificate is a taxpayer;
- (b) an assessment of income tax was duly made against him in respect of the year mentioned in the certificate;
- (c) the particulars of the assessment are as stated in the certificate;
- (d) notice of the assessment was duly served upon him;
- (e) the sum named in the certificate was at the date of the certificate due by him to the King on behalf of the Commonwealth in respect of income tax,

shall be *prima facie* evidence of the facts stated in the certificate.

54. In any action for the recovery of income tax, evidence may be given by affidavit, but the Court may require the deponent to attend for the purpose of being cross-examined. Evidence by affidavit.

#### PART VII.—PENAL PROVISIONS AND PROSECUTIONS.

55. In any proceedings against a person for failing or neglecting to duly furnish a return, a certificate in writing signed by the Commissioner, the Second Commissioner, a Deputy Commissioner, or a prescribed delegate of the Commissioner, certifying that no return has been received from that person by any officer authorized by the Commissioner to receive returns at the place where, under the Regulations, the return should have been furnished, shall be *prima facie* evidence that the defendant has failed or neglected to duly furnish a return. Certificate as to failure to furnish a return.

56. An Order made by a Court in pursuance of section 225 of the Act may be served in the manner prescribed for the serving of notices by regulation 59. Order to comply with requirement.

57.—(1.) The election which may be exercised by a defendant in pursuance of section 234 of the Act shall be so exercised by serving on the Commissioner (or the Deputy Commissioner, if the prosecution has been instituted by a Deputy Commissioner) and filing in the Court in which the prosecution was instituted a notice in accordance with Form 10. Right of trial in superior Court.

(2.) The Commissioner shall exercise his option under section 234 of the Act by serving on the defendant and filing in the Court in which the prosecution was instituted a notice specifying the Court to which the case is to be removed.

(3.) The proper officer of the Court in which the prosecution was instituted shall, forthwith after the Commissioner has exercised his

option in accordance with sub-regulation (2.) of this regulation, forward all documents relating to the prosecution to the Court to which the prosecution is to be removed.

Enforcement  
of orders for  
payment.

58.—(1.) Where an order for the payment of a sum of money by any person to the Commissioner is made under Part VII. of the Act by a Court of Summary Jurisdiction, the Commissioner may obtain from the Clerk or other proper officer of the Court a certificate under section 249 of the Act.

(2.) The certificate shall be in accordance with Form 11, and shall contain the following particulars:—

- (a) The name and location of the Court making the order;
- (b) The name and address of the defendant; and
- (c) The date and amount of the order and the section of Part VII. of the Act under which the order was made.

(3.) Upon production of the certificate to the prothonotary, registrar, or other proper officer of a Court having jurisdiction to entertain civil proceedings to the amount of the order, that officer shall register the certificate by entering the particulars thereof in a book to be kept by him.

(4.) A certificate shall not be registered after the lapse of twelve months from the date of the order to which it relates unless leave in that behalf has first been obtained from the Court in which it is proposed to register the certificate.

#### PART VIII.—MISCELLANEOUS.

Service of  
Notices, &c.

59. Any notice or other communication by or on behalf of the Commissioner may be served upon any person—

- (a) by causing it to be personally served on him; or
- (b) by leaving it at his address for service; or
- (c) by posting it by pre-paid letter post, addressed to him at his address for service;

and in any case to which paragraph (c) of this regulation applies, unless the contrary is proved, service thereof shall be deemed to have been effected at the time when it would, in the ordinary course of post, have arrived at the place to which it was addressed.

Signatures.

60. Any notice to be given by the Commissioner may be given by any officer of the Commissioner duly authorized in that behalf; and any notice purporting to be signed by the authority of the Commissioner shall be as valid and effectual for all purposes as if signed by the Commissioner in person.

Appointment  
of prescribed  
delegate.

61. The Commissioner may, by notice published in the *Gazette*, appoint any person to be a prescribed delegate of the Commissioner for the purposes of these Regulations.

Signature  
deemed to  
be duly  
signed.

62.—(1.) Any certificate, notice, or other document, bearing the written, stamped or printed signature of the Commissioner, the Second Commissioner, a Deputy Commissioner, or a prescribed delegate of the

Commissioner, shall, until the contrary is proved, be deemed to have been duly signed by the person by whom it purports to have been signed.

(2.) Judicial notice shall be taken of every such signature and of the fact that the person whose signature it purports to be holds or has held the office of Commissioner, Second Commissioner, Deputy Commissioner or prescribed delegate of the Commissioner, as the case may be.

63. Whenever the position of Public Officer of a company becomes vacant, and it is necessary for a new Public Officer to be appointed, the notice of appointment by the company of a new Public Officer shall be given to the Commissioner at the place where, under these Regulations, the return of the company is to be furnished.

Appointment  
of Public  
Officer.

64. Where a person (other than the taxpayer or a representative of the taxpayer concerning whom the evidence is required) is required under section 264 of the Act to attend and give evidence before the Commissioner or an officer authorized by him, there may be allowed to that person the sum (not exceeding in any case One pound per diem) actually and necessarily lost by him by reason of his attendance, and in addition (if he resides more than four miles from the place at which he is required to attend) such sum for travelling expenses (not exceeding the sum actually paid) as the person conducting the inquiry thinks reasonable.

Expenses of  
persons  
required to  
attend and  
give evidence.

65.—(1.) The penalty set out at the foot of any regulation or sub-regulation indicates that any person who commits—

Amount of  
Penalty.

- (a) the offence created by that regulation or sub-regulation;
- or
- (b) a breach of that regulation or sub-regulation, whether by act or omission—

shall be punishable upon conviction by a penalty not exceeding the penalty set out and not being less in any case than One pound.

(2.) Any contravention of these Regulations for which no other penalty is provided shall be punishable on conviction by a fine of not less than One pound or more than Twenty pounds.

## THE FIRST SCHEDULE.

Form 1.

Sec. 16.  
Reg. 4.

### COMMONWEALTH OF AUSTRALIA. *Income Tax Assessment Act 1936.* OFFICER'S OATH OF SECRECY.

I, ..... of ..... in the State of ..... in the Commonwealth of Australia, being an officer within the meaning of section 16 of the *Income Tax Assessment Act 1936*, do swear that I will not, either directly or indirectly, except as permitted under the said section, and either while I am, or after I cease to be, an officer, make a record of, or divulge or communicate to any person any information respecting

## THE FIRST SCHEDULE—continued.

the affairs of any other person, disclosed or obtained under the provisions of the *Income Tax Assessment Act 1936*, or of any amendment thereof, or of any Act substituted therefor, or of any previous law of the Commonwealth relating to Income Tax.

So HELP ME GOD.

.....  
Signature.

Sworn and subscribed at.....in the State of.....  
this.....day of.....19...., before me—

Justice of the Peace for the }  
State of.....} .....  
Signature.

Form 2.

Sec. 16.  
Reg. 4.

## COMMONWEALTH OF AUSTRALIA.

*Income Tax Assessment Act 1936.*

## OFFICER'S DECLARATION OF SECRECY.

I,.....of.....in the  
State of....., in the Commonwealth of Australia, being an  
officer within the meaning of section 16 of the *Income Tax Assessment Act 1936*,  
do solemnly and sincerely declare that I will not, either directly or indirectly,  
except as permitted under the said section, and either while I am, or after  
I cease to be, an officer, make a record of, or divulge or communicate to any  
person any information respecting the affairs of any other person, disclosed  
or obtained under the provisions of the *Income Tax Assessment Act 1936*, or of  
any amendment thereof, or of any Act substituted therefor, or of any previous  
law of the Commonwealth relating to Income Tax.

.....  
Signature.

Declared at.....in the State of.....  
this.....of.....19...., before me—

Justice of the Peace for the }  
State of.....} .....  
Commissioner for Declarations. } Signature.

Form 3.

Sec. 32.  
Reg. 5.

## COMMONWEALTH OF AUSTRALIA.

*Income Tax Assessment Act 1936.*

## NOTICE OF OPTION AS TO BASIS OF VALUATION OF LIVE STOCK.

I,.....of.....in the  
State of....., hereby exercise the option granted by section 32  
of the above-mentioned Act by requiring that the value of live stock to be taken  
into account shall be the \*cost price.

\*market selling value.

Dated this.....day of.....19....

.....  
Signature of Taxpayer.

\* Strike out whichever is not wanted.

## THE FIRST SCHEDULE—continued.

Form 4.

Sec. 34.  
Reg. 5.

COMMONWEALTH OF AUSTRALIA.

Income Tax Assessment Act 1936.

## NOTICE OF SELECTION OF COST PRICE OF NATURAL INCREASE.

I, ....., of ....., in the State of ....., in pursuance of section 34 of the above-mentioned Act, hereby select, as the cost price of natural increase of each class of live stock to be taken into account, the value shown hereunder as selected value.

	Prescribed limits of selection.		Selected Value.
	Minimum Value.	Maximum Value.	
	£ s. d.	£ s. d.	£ s. d.
Sheep ..	0 4 0	1 0 0	.....
Cattle ..	1 0 0	10 0 0	.....
Horses ..	1 0 0	10 0 0	.....
Pigs ..	0 5 0	1 0 0	.....

Dated this.....day of.....19....

Signature of Taxpayer.

Form 5.

Sec. 35.  
Reg. 5.

COMMONWEALTH OF AUSTRALIA.

Income Tax Assessment Act 1936.

## NOTICE OF SELECTION OF COST PRICE OF NATURAL INCREASE.

NOTE.—This form is only to be used where the taxpayer elected, under the *Income Tax Assessment Act 1922-1934*, to omit the value of natural increase of live stock until disposed of.

I, ....., of ....., in the State of ....., in pursuance of section 35 of the above-mentioned Act, hereby select, as the cost price of natural increase of each class of live stock to be taken into account, the value shown hereunder as selected value.

	Prescribed limits of selection.		Selected Value.
	Minimum Value.	Maximum Value.	
	£ s. d.	£ s. d.	£ s. d.
Sheep ..	0 2 0	0 10 0	.....
Cattle ..	0 10 0	5 0 0	.....
Horses ..	0 15 0	3 0 0	.....
Pigs ..	0 5 0	1 0 0	.....

Dated this.....day of.....19....

Signature of Taxpayer.

Form 6.

Sec. 56.  
Reg. 7.

COMMONWEALTH OF AUSTRALIA.

Income Tax Assessment Act 1936.

## NOTICE OF OPTION AS TO METHOD OF CALCULATION OF DEPRECIATION OF PROPERTY.

I, ....., of ....., in the State of ....., hereby exercise the option referred to in section 56 (1) (b) of the above Act by requiring that the depreciation allowable under the Act in respect of any unit of property shall be the percentage fixed in pursuance of section 55 of the Act of the cost of that unit.

Dated this.....day of.....19....

Signature of Taxpayer.

THE FIRST SCHEDULE—continued.  
Form 7.

Sec. 105.  
Reg. 33.

COMMONWEALTH OF AUSTRALIA.  
Income Tax Assessment Act 1936.

PARTICULARS RELATING TO SOURCES OF INFORMATION.

To be given by—

- A. Any person who charges directly or indirectly any fee for preparing or assisting to prepare this return. } Cross out whichever does not apply.  
B. Every person carrying on business who does not furnish with his return an agent's certificate.

Question.	Answer.
(1) What books of account, if any, are kept by or on behalf of the taxpayer?	
(2) By whom are those books of account kept? (State name and address.)	
(3) Are those books of account audited each year? If so, by whom?	
(4) Is the return in accordance with those books?	
(5) If the return is not in accordance with those books, on what basis and upon what information has the return been prepared?	
*(6) Have you satisfied yourself and, if so, how, that the books of account, or other sources of information upon which the return is based, are correct and disclose the whole of the taxpayer's income from all sources?	
*To be answered only by the person mentioned in "A" above.	

Certificate by Agent. I, ....., having charged the taxpayer a fee for preparing or assisting in the preparation of this return, hereby certify that the answers set forth above in the second column in this statement opposite to the questions set forth in the first column thereof are true and correct in every particular.

Date..... (Signature of Agent).....

Form 8.

Sec. 185.  
Reg. 34.

COMMONWEALTH OF AUSTRALIA.  
Income Tax Assessment Act 1936.

File No.....

NOTICE OF OBJECTION AGAINST ASSESSMENT.

I hereby object against the assessment of income tax based on income derived during the year ended.....and issued to me by notice of assessment dated....., and claim that the assessment should be reduced by—

- (a) the excision of the following amounts included in the assessable income:—  
(b) the allowance of the following amounts as deductions:—  
(c) the following items not covered by (a) and (b) (such as rebates of tax, calculation of special property tax, &c.):—

The grounds on which I rely are:—  
(Section 185 of the Act requires that the grounds be stated fully and in detail.)

Signature.....  
Address.....  
Date.....



THE FIRST SCHEDULE—continued.  
Form 9.

Sec. 220  
Reg. 52.

COMMONWEALTH OF AUSTRALIA.  
Income Tax Assessment Act 1936.  
ORDER.

To..... at.....

WHEREAS at the time of the death of..... of..... deceased, income tax had not been assessed and paid on the whole of the income derived by the said..... up to the date of his death:

AND WHEREAS probate has not been granted or letters of administration have not been taken out in respect of the estate of the said..... deceased

AND WHEREAS the amount of tax payable in respect of that income has been assessed by me as.....

THESE ARE THEREFORE to require and authorize you forthwith to levy the said sum of..... together with the costs of these presents by distress and sale of any property of the estate of the said..... found by you and that you certify to me on the..... day of..... what you shall do by virtue of this Order.

Dated this..... day of..... One thousand nine hundred and.....

.....  
Commissioner of Taxation.

Form 10.

Sec. 234.  
Reg. 57.

(Heading as in Form of Information.)

NOTICE OF ELECTION BY THE DEFENDANT TO HAVE A TAXATION  
PROSECUTION TRIED IN A HIGHER COURT.

Notice is hereby given, in pursuance of section 234 of the *Income Tax Assessment Act 1936*, that the defendant in the above-named prosecution elects to have the case tried either in the High Court of Australia or in the Supreme Court of the State of.....

Dated this..... day of..... 19....

.....  
(Signature of Defendant or his  
Solicitor or Counsel.)

To the above-named Court, and to the Commissioner of Taxation (or the  
Deputy Commissioner of Taxation for the State of.....).

Form 11.

Sec. 249.  
Reg. 58.

COMMONWEALTH OF AUSTRALIA.  
CERTIFICATE OF ORDER UNDER THE INCOME TAX ASSESSMENT ACT  
1936.

In pursuance of section 219 of the *Income Tax Assessment Act 1936*, I, ....., the \*Clerk of the (insert name and location of Court), hereby certify that on the..... day of....., 19...., the said Court, acting under section..... of that Act, ordered (insert name and address of defendant) to pay to the Commissioner of Taxation the sum of.....

Dated this..... day of....., 19....

.....  
\*Clerk of the Court.

\* If the Certificate is not granted by the Clerk of the Court, substitute title of the proper officer by whom it is granted.

## THE SECOND SCHEDULE.

Sec. 87.  
Reg. 8.

TABLE,

Showing the sum which, if invested annually at 5 per centum per annum compound interest, would amount to £1 at the end of any number of years from 1 to 99.

(Annual investment made at the commencement of each year.)

Years.	Amounts.	Years.	Amounts.	Years.	Amounts.
	£		£		£
1 .. ..	.952381	34.. ..	.011195	67.. ..	.001881
2 .. ..	.464576	35.. ..	.010545	68.. ..	.001790
3 .. ..	.302104	36.. ..	.009937	69.. ..	.001702
4 .. ..	.220964	37.. ..	.009371	70.. ..	.001618
5 .. ..	.172357	38.. ..	.008842	71.. ..	.001539
6 .. ..	.140016	39.. ..	.008348	72.. ..	.001463
7 .. ..	.116971	40.. ..	.007884	73.. ..	.001391
8 .. ..	.099735	41.. ..	.007450	74.. ..	.001324
9 .. ..	.086371	42.. ..	.007043	75.. ..	.001259
10 .. ..	.075719	43.. ..	.006660	76.. ..	.001197
11 .. ..	.067037	44.. ..	.006301	77.. ..	.001139
12 .. ..	.059833	45.. ..	.005964	78.. ..	.001084
13 .. ..	.053768	46.. ..	.005646	79.. ..	.001030
14 .. ..	.048594	47.. ..	.005347	80.. ..	.000981
15 .. ..	.044135	48.. ..	.005065	81.. ..	.000933
16 .. ..	.040257	49.. ..	.004800	82.. ..	.000888
17 .. ..	.036856	50.. ..	.004550	83.. ..	.000845
18 .. ..	.033853	51.. ..	.004313	84.. ..	.000804
19 .. ..	.031186	52.. ..	.004090	85.. ..	.000765
20 .. ..	.028803	53.. ..	.003879	86.. ..	.000728
21 .. ..	.026663	54.. ..	.003680	87.. ..	.000692
22 .. ..	.024734	55.. ..	.003492	88.. ..	.000659
23 .. ..	.022988	56.. ..	.003314	89.. ..	.000628
24 .. ..	.021401	57.. ..	.003146	90.. ..	.000597
25 .. ..	.019954	58.. ..	.002987	91.. ..	.000569
26 .. ..	.018632	59.. ..	.002836	92.. ..	.000541
27 .. ..	.017421	60.. ..	.002693	93.. ..	.000515
28 .. ..	.016308	61.. ..	.002558	94.. ..	.000490
29 .. ..	.015282	62.. ..	.002430	95.. ..	.000467
30 .. ..	.014334	63.. ..	.002309	96.. ..	.000444
31 .. ..	.013459	64.. ..	.002194	97.. ..	.000423
32 .. ..	.012648	65.. ..	.002085	98.. ..	.000403
33 .. ..	.011895	66.. ..	.001982	99.. ..	.000383

By Authority: L. F. JOHNSTON, Commonwealth Government Printer, Canberra