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No. 68.] CANBERRA, FRIDAY, 14TH AUGUST. [1931.

NOTIFICATION OF THE MAKING OF REGULATIONS.

Copies may be purchased at the Government Printing Office at the price indicated.

Title of Act.	Citation of Statutory Rule.	Particulars of Regulations comprised in Statutory Rule.	Date on which made.	To come into operation.	Price of Statutory Rule.
					s. d.
Commonwealth Inscribed Stock Act 1911–1927	S.R. 1931, No. 102	Amendment of Commonwealth Inscribed Stock Regulations.—(Regulations 61 and 62 repealed)	13.8.31	Forthwith	0 3
Commonwealth Debt Conversion Act 1931	S.R. 1931, No. 103	Commonwealth Debt Conversion Regulations.—(New Regulations 1 and 2)	13.8.31	Forthwith	0 3

J. H. SCULLIN, Prime Minister.

Income Tax Assessment Act 1922-1931.

DEPARTMENT OF THE TREASURY.

Taxation Office,
Canberra, 14th August, 1931.

IN accordance with the provisions of the *Income Tax Assessment Act* 1922-1931, and the Regulations thereunder, I hereby require returns of all income derived during the year ended 30th June, 1931, to be furnished to me on the prescribed forms, at the places mentioned hereinafter, on or before 31st August, 1931, by every person (other than a company or an absentee) whose gross income (being solely from Personal Exertion) derived from all sources whether in Australia or elsewhere during the period mentioned, was not less than £250.

The Income Tax Regulations provide that the Territory of Papua shall be deemed to be in the State of Queensland.

Returns of persons whose gross income from all sources in Australia was derived solely in the Northern Territory shall be furnished to the Deputy Commissioner of Taxation, Darwin, and shall be in the prescribed form.

Returns of persons whose gross income from sources in Australia was derived in more than one State in the Commonwealth, shall be furnished to the Deputy Commissioner of Taxation, Post Office Buildings, Bourke-street, Melbourne, and shall be in the prescribed form.

All persons resident, or companies having their head offices, within the Territory for the Seat of Government, and all absentees whose gross income from sources in Australia was derived solely in the Territory for the Seat of Government, are required to lodge returns with the Taxation Officer, Administrative Buildings, Acton, Canberra, in respect of all income derived by them from all sources.

Returns of persons whose gross income from sources in Australia was derived in any one State only in the Commonwealth, shall be furnished to the Deputy Commissioner in the State in which the income was derived, and shall be in a combined form of return for Commonwealth and State purposes.

All employers of labour are hereby required to furnish, on or before the 31st August, 1931, a statement in the form provided, showing the name and address of each person who was employed, and the capacity in which he was employed, during the whole or part of the year ended 30th June, 1931, together with the amounts of salary and wages due or paid to him for his services, and the value of board, residence or other allowances made to him when the aggregate of those sums and the allowances is £230 or over. The statement should show the actual amount paid during the period 1st July, 1930, to 30th June, 1931, even though the employer's return is made up for a different period, and should show also the amount of Federal and/or State Income Tax paid by the employer on behalf of the employees. Employers of licensed waterside workers are hereby required to supply, in addition, the licence number of each such employee: Provided that those employers of labour who furnish to a State Commissioner of Taxation a statement showing the foregoing particulars in respect of their employees in that State shall, to that extent, be deemed to have complied with this notice.

All partnerships must render returns of the whole partnership income, and each individual partner—

(*a*) whose income is solely derived from personal exertion and who is in receipt of a total gross income amounting to £250 or over; or

(*b*) whose income is not solely derived from personal exertion and who is in receipt of a total gross income amounting to £200 or over,

must also render a return.

The attention of all persons is drawn to the fact that all the returns and statements required by the foregoing notice to be furnished to a Deputy Commissioner are returns under the *Income Tax Assessment Act* 1922-1931, which must be furnished when called for, and that failure to duly furnish them renders the persons concerned liable to the penalty fixed by section 66 (1) of the Act, viz., a penalty not less than £2 nor more than £100, as may be determined by a Court of competent jurisdiction.

R. EWING, Commissioner of Taxation.

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Constitution of Spain