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FINANCIAL EMERGENCY (No. 2).

No. 47 of 1931.

An Act to amend sections ten, nineteen, twenty-nine and forty-nine of the *Financial Emergency Act 1931*.

[Assented to 4th November, 1931.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

1.—(1.) This Act may be cited as the *Financial Emergency Act* (No. 2) 1931. Short title and citation.

(2.) The *Financial Emergency Act 1931\** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Financial Emergency Acts 1931*.

Salary upon  
which reduction  
calculated.

2.—(1.) Section ten of the Principal Act is amended by inserting in sub-section (2.), after the word "section" (second occurring), the words "or at any time thereafter".

(2.) This section shall be deemed to have commenced on the date of the commencement of the Principal Act.

State taxation.

3. Section nineteen of the Principal Act is amended by omitting sub-sections (1.), (2.) and (3.) and inserting in their stead the following sub-sections :—

"(1.) The Governor-General may, by regulation, prescribe the maximum amount, rate, percentage or extent of taxation to which the remuneration of any senator or member of the House of Representatives (including any senator or member who holds a parliamentary office), of any Minister of State and of any officer or employee, may be subject—

(a) under any one or more of the laws of any State imposing taxes upon incomes for the purposes of the general revenue of the State, and

(b) under any one or more of the laws of any State imposing taxes upon incomes, where the law of the State expressly provides that the revenue received from the tax is to be applied to meet expenditure incurred by the State for any special purpose, or the regulations prescribe that, for the purposes of this section, the tax shall be deemed to be a tax to meet expenditure incurred by the State for a special purpose.

"(2.) Upon the making of regulations under the last preceding sub-section, the remuneration specified in sub-section (1.) of this section shall, notwithstanding anything contained in any other Act, not be subject, under any law of the nature specified in the regulations, to any higher amount, rate, percentage or extent of taxation, than is prescribed.

"(3.) Nothing in this section shall be construed as empowering the Governor-General to prescribe different amounts, rates, percentages or extents of taxation in respect of different States or parts of the Commonwealth.

"(3A.) For the purposes of this section, "remuneration" means the allowances of any senator or member of the House of Representatives and includes the salary of any senator or member who holds a parliamentary office, of any Minister of State and of any officer or employee."

\* Act No. 10, 1931.

4. Section twenty-nine of the Principal Act is amended by inserting, after the word " pounds " (second occurring), the following proviso :—

Claimants for  
maternity  
allowances.

" : Provided that nothing in this sub-section shall prevent the payment of maternity allowance in any case in which the Commissioner is satisfied that at the time of the birth the claimant and her husband or the claimant (as the case may be) were not or was not in receipt of income exceeding the rate of Two hundred and sixty pounds per annum, and that the non-receipt of income at that rate was not a casual or temporary circumstance."

5. Section forty-nine of the Principal Act is amended by omitting from paragraph (b) the words " (second occurring) ".

Decision of  
appeals.