

INCOME TAX COLLECTION.

No. 23 of 1938.

An Act to amend the *Income Tax Collection Act* 1923-1934.

[Assented to 5th July, 1938.]

[Date of commencement, 2nd August, 1938.]

BE 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 *Income Tax Collection Act* 1938. Short title and citation.

(2.) The *Income Tax Collection Act* 1923-1934*, as amended by this Act, may be cited as the *Income Tax Collection Act* 1923-1938.

2. After section sixteen of the *Income Tax Collection Act* 1923-1934 the following section is inserted :—

*“ 16A.—(1.) The Commonwealth may enter into an agreement with any State for the deduction by the Commonwealth from periodical payments of wages, salaries or allowances paid to any officer of any tax imposed under the law of that State on those wages, salaries or allowances. Deduction of tax from salaries of officers.

(2.) Any deductions made in pursuance of any such agreement, and any deductions which, prior to the commencement of this section, have been made from the wages, salaries or allowances of any officer as and for tax imposed on those wages, salaries or allowances under the law of any State, are hereby authorized and approved.

(3.) Any amount deducted in pursuance of an agreement made under this section shall be paid to the State in such manner and at such times as are provided by the agreement.

(4.) For the purposes of this section, ‘ officer ’ means any person employed by the Commonwealth or by any authority under the Commonwealth.”

*Act No. 28, 1923, as amended by No. 36, 1924 and No. 45, 1934.