

INCOME TAX COLLECTION.

No. 40 of 1940.

An Act to amend the *Income Tax Collection Act* 1923-1938.

[Assented to 4th June, 1940.]

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* 1940. Short title and citation.

(2.) The *Income Tax Collection Act* 1923-1938* as amended by this Act may be cited as the *Income Tax Collection Act* 1923-1940.

2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement.

3. Section sixteen A of the *Income Tax Collection Act* 1923-1938 is amended by omitting sub-section (1.) and inserting in its stead the following sub-section:— Deduction from salaries, &c., of officers.

“(1.) The Commonwealth may enter into an agreement with any State for the deduction, subject to such conditions and exceptions as are specified in the agreement, from periodical payments of wages, salaries or allowances paid to any officer—

(a) of any tax imposed under the law of that State on those wages, salaries or allowances; and

(b) of amounts calculated at such rates as are specified in the agreement for or on account of any tax payable by that officer under the law of that State.”

4. Any agreement entered into in pursuance of the power conferred by section sixteen A of the *Income Tax Collection Act* 1923-1938 which was in force immediately prior to the commencement of this Act shall continue in force as if this Act had not been enacted. Existing agreement to continue in force.

* Act No. 25, 1923, as amended by No. 36, 1924; No. 45, 1934; and No. 23, 1938.