

INCOME TAX (WAR-TIME ARRANGEMENTS).

No. 34 of 1943.

An Act to amend the *Income Tax (War-time Arrangements) Act 1942.*

[Assented to 3rd July, 1943.]

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

**Short title
and citation.**

1.—(1.) This Act may be cited as the *Income Tax (War-time Arrangements) Act 1943.*

(2.) The *Income Tax (War-time Arrangements) Act 1942** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Income Tax (War-time Arrangements) Act 1942–1943.*

Commencement.

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

**Superannuation
contributions.**

3. Section eight of the Principal Act is amended—

(a) by omitting sub-section (1.) and inserting in its stead the following sub-section:—

“(1.) Where, at any time during the period of his transfer, a transferred officer would, but for his transfer, be liable, or entitled to elect, to make contributions, or to increase his contributions, to any State Fund established for the purpose of providing superannuation or other benefits, he shall be liable, or entitled to elect, to make those contributions, or to increase his contributions accordingly, and the Commonwealth shall, for that purpose, deduct from payments due to that officer and pay to that Fund those contributions or increased contributions.”; and

* Act No. 21 of 1942.

(b) by adding at the end thereof the following sub-sections :—

“(3.) Where the salary payable to a transferred officer at any time during the period of his transfer would, if it were payable to him in the State service, make him liable, or entitled to elect, to contribute to any such State Fund for superannuation or other benefits in excess of those for which he is, by virtue of sub-section (1.) of this section, liable, or entitled to elect, to contribute, he shall, if the Treasurer of the State, by notice in writing to the Public Service Board, has agreed to the operation of this sub-section in relation to officers transferred from the service of that State, be liable, or entitled to elect, as the case may be, to contribute for those excess benefits, and the Commonwealth shall, for this purpose, deduct from payments due to that officer and pay to that Fund the additional contributions which the officer is required to make by reason of this sub-section or of an election made by virtue thereof.

“(4.) Where a transferred officer contributes to a Fund in accordance with sub-section (3.) of this section, the Commonwealth shall pay to the State for the purposes of the Fund an amount equal to such additional contributions as the State would, under the law of the State, have made to the Fund in respect of the period of his transfer if the amount so contributed by that officer were contributed by him under the law of the State.

“(5.) Where contributions have been made by an officer in pursuance of sub-section (1.) or (3.) of this section, he shall be entitled to all superannuation or other benefits to which he would have been entitled under the law of the State if those contributions had been made under the law of the State.”.

4.—(1.) The provisions of section three of this Act shall, in relation to any officer who, before the commencement of this Act, has made contributions, or has paid any amount to a State as or for contributions, or elected to contribute, to a State Fund for any excess benefits specified in sub-section (3.) of section eight of the Principal Act as amended by that section, be deemed to have come into operation on the seventh day of June, One thousand nine hundred and forty-two, and, in relation to any such officer, notice shall be deemed to have been duly given by the Treasurer of the State in accordance with that sub-section.

Commencement
of operation
of certain
provisions.

(2.) Subject to sub-section (1.) of this section, for the purposes of the exercise of any right of election, any increase in salary granted and paid to a transferred officer by the Commonwealth before the commencement of this Act shall be deemed to be received by him as from the first pay-day after the commencement of this Act.