

INCOME TAX (WAR-TIME
ARRANGEMENTS).

No. 32 of 1944.

An Act to amend the *Income Tax (War-time Arrangements) Act 1942-1943*.

[Assented to 6th October, 1944.]

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 (War-time Arrangements) Act 1944*. Short title and citation.

(2.) The *Income Tax (War-time Arrangements) Act 1942-1943** 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 1942-1944.*

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

3. After section seven of the Principal Act the following section is inserted :—

Additional payments in certain cases.

“ 7A.—(1.) Where the amount paid (whether before or after the commencement of this section) in respect of the long service leave or furlough of any officer in relation to whom the last preceding section applies is less than the amount which would have been so paid if it were calculated upon the salary of the officer immediately prior to his re-transfer, death or resignation, the State shall pay the amount of the difference to the officer or other person to whom the first mentioned amount was or is paid, and the Commonwealth shall pay to the State an amount equal to the amount of the difference so paid, in addition to any payment under section nine of this Act.

“ (2.) In this section, ‘ salary ’ has the same meaning as in sections seventy-three and seventy-four of the *Commonwealth Public Service Act 1922-1943.*”

Payments to State by Commonwealth.

4. Section nine of the Principal Act is amended—

(a) by inserting after the figure and symbols “ (2.) ” the word, figure and symbols “ or (4.) ” ; and

(b) by inserting after the word “ State ” (fifth occurring), the words “ (but not including any payment made by the State under section seven A of this Act) ”.

Officers' rights in State during period of transfer.

5. Section ten of the Principal Act is amended by omitting paragraph (b) of sub-section (1.) and inserting in its stead the following paragraph :—

“ (b) in the case of a transferred officer who was a temporary officer of the State service—

(i) of being appointed a permanent officer of the State service ; or

(ii) of the taking of any action affecting his eligibility to contribute to any State Fund established for the purpose of providing superannuation or other benefits.”

* Act No. 21, 1942, as amended by No. 34, 1943.