

Judgment  
14, 1958

Pa  
G.D.H.G.6

IN THE PRIVY COUNCIL

No. 7 of 1958

ON APPEAL  
FROM THE HIGH COURT OF AUSTRALIA

B E T W E E N

LAURI JOSEPH NEWTON, LIONEL NEWTON,  
FRANCIE UNA CHRISTIAN, HENRY JAMES LANE,  
EXECUTORS OF THE ESTATE OF ROBERT NATHAN,  
deceased, STELLA MAUD ADELINE LANE and  
LEONARD ALFRED FENTON (Respondents) Appellants

- and -

THE COMMISSIONER OF TAXATION OF THE  
COMMONWEALTH OF AUSTRALIA (Appellant)  
Respondent

(Consolidated Appeals)

RECORD OF PROCEEDINGS  
(IN THREE VOLUMES

VOLUME I.

A.F. & R.W. TWEEDIE,  
5, Lincoln's Inn Fields,  
W.C.2.  
Solicitors for the  
Appellants.

COWARD, CHANCE & CO.,  
St. Swithin's House,  
Walbrook, E.C.4.  
Solicitors for the  
Respondent.

IN THE PRIVY COUNCILNo. 7 of 1958

ON APPEAL

FROM THE HIGH COURT OF AUSTRALIA

B E T W E E N

LAURI JOSEPH NEWTON, LIONEL NEWTON,  
 FRANCIE UNA CHRISTIAN, HENRY JAMES  
 LANE, EXECUTORS OF THE ESTATE OF  
 ROBERT NATHAN, Deceased, STELLA MAUD  
 ADELINE LANE and LEONARD ALFRED  
 FENTON (Respondents) Appellants

- and -

THE COMMISSIONER OF TAXATION OF THE  
 COMMONWEALTH OF AUSTRALIA (Appellant) Respondent  
 (Consolidated Appeals)

RECORD OF PROCEEDINGS  
 (IN THREE VOLUMES)

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IN THE PRIVY COUNCIL

No. 7 of 1958

ON APPEAL  
FROM THE HIGH COURT OF AUSTRALIA

B E T W E E N

LAURI JOSEPH NEWTON, LIONEL NEWTON,  
FRANCIE UNA CHRISTIAN, HENRY JAMES LANE,  
EXECUTORS OF THE ESTATE OF ROBERT NATHAN  
deceased, STELLA MAUD ADELINE LANE and  
LEONARD ALFRED FENTON (Respondents) Appellants

10

- and -

THE COMMISSIONER OF TAXATION OF THE  
COMMONWEALTH OF AUSTRALIA (Appellant) Respondent

(Consolidated Appeals)

RECORD OF PROCEEDINGS  
(IN THREE VOLUMES)

VOLUME I.

No. 1.

Re Lauri Joseph Newton  
Year ended 30th June 1950  
Return of Income and Statement

In the High  
Court of  
Australia

No. 1.

Return of  
Income and  
Statement,  
18th December  
1950.

2.

Full postage and send this Return to the Deputy Comptroller of Taxation, G.S. Lancelotti Street, Melbourne.

INCOME TAX AND SOCIAL SERVICES CONTRIBUTION - VICTORIA CENTRAL OFFICE PERSONAL RETURN

Taxpayers who carry on a Business or Profession should use Form B

Form A RETURN OF INCOME derived from all Sources in and out of Australia during the twelve months from 1st July, 1949, to 30th June, 1950.

THIS RETURN SHOULD BE LODGED BY 31st JULY 1950, WITH ORIGINAL GROUP CERTIFICATES AND/OR TAX STAMPS SHEETS ENCLOSED.

NAME IN FULL OF PERSON: NEWTON LAURI JOSEPH. Address: Hamilton Road, Malvern. Occupation: Warehouseman. Employer's Industry: [crossed out].

WHERE TAX HAS BEEN EVASIED THE PENAL PROVISIONS OF THE ACT PROVIDE FOR THE IMPOSITION OF SEVERE PENALTIES - SEE INSTRUCTIONS TO PERSONS MAKING RETURNS ON PAGE 4 OF THIS RETURN.

PART A.-INCOME FROM PERSONAL EXERTION.

Table with 3 columns: Description of income, Amount (£), Office Only (£). Includes salary from Maples Victoria & Tasmania (£2500), pension (£398), and other income (£30980).

DEDUCTIONS.-Attach lists where called for.

Table with 3 columns: Description of deduction, Amount (£), Office Only (£). Includes subscriptions (£2107) and other deductions (£2107).

PART B.-INCOME FROM PROPERTY.

Table with 3 columns: Description of property income, Amount (£), Office Only (£). Includes dividends (£2579), interest (£58), and other income (£1068).

DEDUCTIONS.-Attach lists where called for.

Table with 3 columns: Description of deduction, Amount (£), Office Only (£). Includes repairs (£837) and other deductions (£837).

TOTAL NET INCOME FROM PERSONAL EXERTION AND PROPERTY-(Add Items 15 and 30) £ 35891

PARTICULARS RELATING TO SOURCES OF INFORMATION.

Form with questions about preparation of the return. Includes a declaration by John V. Ratcliffe, Agent, dated 16th December, 1950.

DECLARATION.

I, the person making this Return, declare that the particulars shown therein, and also those stated in the Accounts, Balance sheets, Documents, and Ledgers, are true and correct in every particular, and disclose with full reservation or exception a full and complete statement of the total income derived to all sources both in and out of Australia by me during the year 1st July, 1949, to 30th June, 1950.

ORIGINAL GROUP CERTIFICATES AND/OR TAX STAMPS SHEETS MUST BE ENCLOSED WITH THIS RETURN (SEE STATEMENT No. 2) AND SHOULD BE PINNED (NOT PASTED) TO PAGE 3.

SEE PAGE 4 HEREOF FOR "CLAIM FOR CONCESSIONAL ALLOWANCES."



**CLAIM FOR CONCESSIONAL ALLOWANCES SUBJECT TO REBATE OF 15A.**

**NOTE: UNLESS FULL PARTICULARS AND ANSWERS ARE INSERTED AS REQUIRED IN THIS STATEMENT, REBATES WILL NOT BE ALLOWED.**

Office  
0

**\*SPOUSE, \*FEMALE RELATIVE, \*DAUGHTER-HOUSEKEEPER, \*HOUSEKEEPER or \*PARENT.**

*(See items (a), (b), (c) and (d) of Instruction No. 22, Page 4.)*

Name of Dependant (including Spouse) or Housekeeper.	Relationship to Taxpayer.	Place of Residence of Dependant or Housekeeper.	Income during the year of Spouse (after marriage), Female Relative, Daughter-house-keeper or Parent apart from Taxpayer's contributions. If no income write "Nil."	If wholly maintained (or, in the case of a Housekeeper, wholly engaged) for whole of year ended 30.6.50, insert "Wholly." If not, state for what period wholly maintained or engaged. If married during year, state date of marriage.
Newton Elsa Elinor	Wife	Same as taxpayer	Nil	Wholly

**\*CHILDREN UNDER 16 YEARS OF AGE.** *(See item (e) of Instruction No. 23, Page 4.)*

Name of Child.	Date of Birth.	Place of Residence.	State if wholly maintained during whole of year ended 30.6.50. Answer "Yes" or "No."	If not wholly maintained for the whole of the year state in what other way partially maintained or for what period wholly maintained. If income derived during year by child while under 16 years of age state amount.
Margaret Newton	8/8/1934	Same as taxpayer	Yes	

**\*STUDENT CHILDREN 16-19 YEARS OF AGE.** *(See item (f) of Instruction No. 23, Page 4.)*

Name of Child.	Date of Birth.	Place of Residence.	State if wholly maintained during whole of the year ended 30.6.50. Answer "Yes" or "No."	If not wholly maintained for whole of the year, state in what other way partially maintained or for what period wholly maintained. If income derived during year by child while over 16 years and under 19 years of age, state amount.	Name and address of school or university at which child is receiving full time education. If not at school or university for whole year, state period.	Value of any assistance (contributing of money, accommodation or sustenance) provided by the Commonwealth or State Government for education of child. Give full particulars.
Gordon Newton	9/2/1932	Same as taxpayer	Yes	Separate income of £283 not used in maintenance	Wesley College Melbourne	Nil

**\*INVALID DEPENDANTS OVER 16 YEARS OF AGE.** (Children, Step-Children, Brothers or Sisters). *(See item (g) of Instruction No. 23, Page 4.)*

Name of Invalid and Relationship to Taxpayer.	Date of Birth.	Place of Residence.	State if wholly maintained during whole of year ended 30.6.50. Answer "Yes" or "No."	If not wholly maintained for the whole of the year state in what other way partially maintained or for what period wholly maintained. If income derived during year by invalid dependant, state amount.	Pension Certificate Number.	Total amount of pension received during year.
<del>None</del>						

**\*MEDICAL, DENTAL, OPTICAL, DIATHERMIC TREATMENT EXPENSES AND ATTENDANT'S REMUNERATION** *(excluding amounts paid by the Commonwealth under the Hospital Benefits Act 1946). Amounts not exceeding £50 (including up to £10 dental expenses) in respect of each of the following: the taxpayer, his spouse, or his children under 21 years of age. (See Instruction No. 24, Page 4.)*

~~\*ARTIFICIAL LIMB (on Part or a Limb), ARTIFICIAL EYE or HEARING AID for personal use of taxpayer, spouse, or children under 21 years of age.~~  
~~\*FUNERAL EXPENSES. Not exceeding £25 paid in respect of death of taxpayer's spouse, or children under 21 years of age, to the extent to which these expenses are not covered by any family or association.~~

Name of person in respect of whom each claim is made.	Relationship to Taxpayer. If child, state Date of Birth.	Name and Address of Legally Qualified Medical Practitioner, Optician, Dentist, &c.	State nature of expenses, e.g., Medical, Dental, &c.	AMOUNT.
See Statement Attached				33

~~Receipts must be produced on request, and, unless full details required by each column are inserted, the claim will be disallowed.~~ TOTAL £ 33

Name of Company, Society or Fund	AMOUNT
A.M.P. Society	£582.10.0
CLAIMED	£150

**\*LIFE ASSURANCE** premiums paid, and payments made to a FRIENDLY SOCIETY, SUPERANNUATION FUND, SUBSISTENTIA, or similar FUND. (Maximum amount allowable £150)

RATES and LAND TAXES, for which the taxpayer is personally liable, paid on properties from which no income is derived, not including amounts paid for excess water (attach list) <b>See Statement attached</b>	330
GIFTS of £1 and upwards to Public Charitable Institutions, &c. (See Instruction No. 25, Page 4) <b>See Statement attached</b>	265
	745

~~\*GIFTS paid to charity, prospecting or exploration, companies operating in Australia. (attach list). (See Instruction No. 25, Page 4.)~~

\* Rebates in respect of these items are allowable to resident taxpayers only.

PARTICULARS OF GROUP CERTIFICATES, TAX STAMPS SHEETS, INTERIM STAMPS RECEIPTS AND/OR CERTIFICATES OF CREDIT ATTACHED TO THIS RETURN FOR ALLOWANCE OF CREDIT.

NOTE.—An employee whose income has been subject to instalment deductions during the year ended 30th June, 1950, must forward Original Group Certificates, Tax Stamps Sheets, &c., with this return and must include the following statement— (These documents are required in order that the Department may notify the employers with the value of instalments deducted during the year ended 30th June, 1950.) Group Certificates or Tax Stamps Sheets in respect of earnings derived AFTER 30th JUNE, 1950, should not be forwarded with this return, but should be held and forwarded with the next return of income.

Table with columns: Serial No., Whether Group Certificate or Tax Stamps Sheet, Employer's Name, Period of Employment, Salary or Wages, and INSTALMENTS. Includes a TOTALS row.

NOTE.— If space insufficient, attach separate list showing details as above.

Credit Warrant No. ....

STATEMENT No. 3

ZONE ALLOWANCE.

Zone allowance is a special deduction to persons residing in prescribed areas only. A copy of the map delimiting the respective zones may be inspected at any Post Office within the zone, or at the Taxation Office. (See Instruction No. 22, Page 4.)

Table with columns: Place of Residence within Zone, Nearest Post Office, Period of Residence, and Maximum deduction allowable. Includes sub-sections for Zone A and Zone B.

STATEMENT No. 4

LIVING-AWAY-FROM-HOME ALLOWANCE.

If allowance received under award, industrial agreement, &c., state name of award, &c. (See Instruction No. 22, Page 4.)

Table with columns: Rate of Weekly Allowance, Period of Receipt, Amount Received, Derived whilst located at, and Office Use Only.

\* This amount should be carried forward to Item No. 1 on Page 1. The Department will calculate the amount allowable as a deduction under Item 14.

STATEMENT No. 5

PAY AND ALLOWANCES EARNED AS A MEMBER OF THE DEFENCE FORCE.

(Do not complete this statement if you were discharged before 1st July, 1949.)

MEMBERS WHO HAVE SERVED OVERSEAS

Table with columns for Date of Departure from Australia, Date of return to Australia, Details of overseas service during year ended 30.6.50, and DEFERRED PAY received in respect of service after 1st July, 1947.

STATEMENT No. 6

DIVIDENDS FROM AUSTRALIAN AND EX-AUSTRALIAN COMPANIES, INCLUDING SHARES DISTRIBUTED AS BONUS SHARES and DISTRIBUTIONS BY LIQUIDATORS.

Total dividends (including exempt dividends) must be returned. If it is claimed that the whole or part of any dividend is exempt, an appropriate note should be inserted against the dividend. Dividends on Preference shares should be separately shown. Dividends must be expressed in Australian Currency.

Table with columns: Name of Company, Gross Amount, Name of Company, and Gross Amount.

NOTE.—Attach list showing details of advances or loans received from any private company in which shares are held. Carry total to Item 14.

STATEMENT No. 7

PARTICULARS OF AUSTRALIAN AND EX-AUSTRALIAN INTEREST RECEIVED.

Particulars of Government Loans must be shown to obtain benefit of any relevant provisions. Exempt interest must be shown with an appropriate note distinguishing exempt interest from Australian and ex-Australian sources.

Table with columns for Interest on Commonwealth Government Loans (issued prior to 1st January 1940 and issued after 1st January 1940) and Interest on State Government Loans and on Loans issued free of State Income Tax by Authorities of a State.

OTHER INTEREST

Table with columns: Name of Government Bank, Company, Firm or Person to whom interest is lent, Address, Principal, Rate, and Interest.

Victorian State Savings Bank

ATTACH HERE IF SPACE INSUFFICIENT

COPY/JM

LAURI J. NEWTONFEDERAL INCOME TAX RETURN FOR THE YEAR ENDED30th JUNE, 1950In the High  
Court of  
Australia

No. 1.

Return of  
Income and  
Statement,  
18th December  
1950 -  
continued.

ITEM <u>DIRECTOR'S FEES.</u>				
7	Bebarfalds Limited	£300. 0. 0		
	Maples - New South Wales	<u>58. 6. 8</u>	<u>£358. 6. 8</u>	
ITEMS <u>PARTNERSHIP INCOME</u>				
10 and 20		<u>Personal Exertion</u>	<u>Property Income Sec.160AB</u>	<u>Other Donations</u>
10	Maples - Vic. & Tas.	£22161	£2	£839
	Maples - N.S.W.	8762		29
	Morton Trust N.S.W. (Nett Profit to cessation of operations)			
		<u>57</u>		
		<u>£30980</u>	<u>£2</u>	<u>£868</u>
				<u>£89</u>
ITEM (a) <u>DIVIDENDS - TAXABLE</u>				
17	Bebarfalds Limited	£96. 7.10		
20	Industrial Acceptance Corporation Ltd.	1861. 9. 1		
	Melbourne Properties Pty. Limited	388.14. 4		
	Hotham Estates Pty.Limited	<u>232.16. 0</u>		<u>£2,579. 7. 3</u>
(b) <u>DIVIDENDS - Subject to Rebate</u> <u>Sec. 107.</u>				
	Bebarfalds Limited	£2600. 8. 7		
	Christies Pty. Limited	359. 3. 6		
	Hotham Estates Pty.Limited	77.16. 9		
30	Melbourne Properties Pty. Limited	<u>311.18. 8</u>		<u>£3,349. 7. 6</u>

During the year I participated in a bonus issue of shares by Bebarfalds Limited and received 1182 fully paid shares of £1 each. This distribution was made out of funds arising from the issue of shares at a premium and is therefore claimed to be exempt from Federal Income Tax under the provisions of Section 44 (2) (b) (iii).

In the High  
Court of  
Australia

No. 1.

Return of  
Income and  
Statement,  
18th December  
1950 -  
continued.

RATES AND TAXES

Victorian State Land Tax	£4.11. 1	
Melbourne & Metropolitan Board of Works	34. 6. 8	
City of Malvern	51.15. 0	
Shire of Gisborne	23. 7. 6	
Mount Macedon Water Trust	14. 0. 6	
Federal Land Tax	<u>202. 7. 8</u>	<u>£330. 8. 5</u>

DONATIONS

The Salvation Army Social Trust	£50. 0. 0	10
Food for Britain Fund	11.11. 0	
Mission of St. James and St. John	21. 0. 0	
Church of England Free Kindergarten	41. 0. 0	
Mercy Hospital Public Maternity Appeal	10.10. 0	
Yooralla Children's Hospital	2. 2. 0	20
Royal Melbourne Hospital Auxiliary	2. 2. 0	
Port Melbourne Methodist Welfare Centre	7. 7. 0	
Uncle Bob's Club (Ortho- paedic Children's Hospital)	7.17. 0	
Malvern Free Kindergarten	2. 2. 0	
South Melbourne Community Chest	5. 5. 0	30
St. John's Home for Boys	2. 2. 0	
Kooringa Red Cross Home	<u>12.17. 1</u>	
Donations as per Maples Partnership Return		<u>89. 0. 0</u>
		<u>£264.15. 1</u>

ITEMS 14  
AND 26

INTEREST PAID

Estate of the Late Joseph Nathan re Purchase of share in Maples Partner- ship	£997. 0. 0	40
English Scottish & Australian Bank Limited	<u>1,946.19. 0</u>	<u>2,943.19. 0</u>

INTEREST CLAIMEDIn the High  
Court of  
Australia

No. 1.

Return of  
Income and  
Statement,  
18th December  
1950 -  
continued.

		<u>P.E.</u>	<u>PTY.</u>	
	<u>Investments financed by borrowing</u>			
	Estate late Joseph Nathan	£997. 0. 0		
	E.S. & A. Bank Limited @ 4½%			
	Maples Partner- ship                    £18,959	853. 3. 1		
	Morton Trust (1 month)            15,000	56. 5. 0		
10	Maples (N.S.W.)    10,865	488.18. 6		
	Shares in Industrial Acceptance Corpn. Ltd. (7 months)    11,978		£314. 8. 5	
	Shares in Selpam Mfg. Co. Pty. Limited                495		22. 5. 6	
	Shares in Beharfalds Ltd.                    8,007		360. 6. 4	
	11 months    3,248		133.19. 8	
20	9 months     3,248		109.12. 5	
	1 month      2,693		10. 2. 0	
	Interest applicable to investments	£2,395. 6. 7	£950.14. 4	

Actual Interest paid    £2,943.19. 0

Apportioned:-

$\frac{2395}{3346}$	x	£2944 as to P.E.	=	£2,107
$\frac{951}{3346}$	x	£2944 as to Pty.	=	837
				<u>£2,944</u>

MEDICAL AND DENTAL EXPENSES30 Self:

Dr. Kaye Scott	£4. 4. 0	
Dr. Lawrence Skues - Dentist	1. 1. 0	
U.E. Tate - Chemist	<u>1. 6. 3</u>	£6.11. 3

Elsa Elinor Newton - Wife:

Dr. M. Patrick	£2.12. 6	
Sister Ross	<u>1.10. 0</u>	<u>£4. 2. 6</u>

Carried forward    £10.13. 9

In the High Court of Australia

MEDICAL AND DENTAL EXPENSES (Contd.)

Brought forward £10.13.9

No. 1. Gordon Newton - Son:

Return of Income and Statement, 18th December 1950 - continued.

Dr. Thomas Millar £1. 1. 0

Dr. Colin Friend 5. 5. 0 6. 6. 0

Margaret Newton - Daughter:

Dr. M. Patrick £1. 1. 0

Dr. Colin Friend 5. 5. 0

Dr. Kenneth McDowell -  
Dentist £12.12. 0

Dr. Ray Cash -  
Dentist 2. 2. 0

£14.14. 0

CLAIMED 10. 0. 0 16. 6. 0

£33. 5. 9

10

7.

In the High  
Court of  
Australia

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No. 2.

Notice of  
Assessment,  
29th November  
1951.

No. 2.

Re Lauri Joseph Newton  
Year ended 30th June 1950  
Notice of Assessment

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8.



~~ORIGINAL~~  
~~DUPPLICATE~~

COMMONWEALTH OF AUSTRALIA I.T. FORM 2.  
**NOTICE OF ASSESSMENT—CENTRAL OFFICE—1950-1951**  
**INCOME TAX AND SOCIAL SERVICES CONTRIBUTION**  
(Based on Income Derived during Year ended 30/6/1950)

VH

File No. C. 12664

**Lauri J. Newton, Esq.,**  
**C/- J.V. Ratcliffe, Esq.,**  
**53 Martin Place,**  
**SYDNEY. N.S.W.**

"L"

In accordance with the provisions of the Income Tax Assessment Act 1936-1949 and the Social Services Contribution Assessment Act 1945-1948 the Income Tax and Social Services Contribution payable by you for the financial year ended 30th June, 1950, have been assessed as under. The Provisional Tax and Contribution payable by you in respect of the income of the financial year ending 30th June, 1951, is also notified hereunder:—

Taxable and Contributable Income	Social Services Contribution	Income Tax
Personal Exertion £31922		
Property (a) Other than (b) £ 4918	18	149.8704
(b) Interest on Com. Loans issued prior to 1-1-1940 £ 12	18	152.2522
<b>Total</b> £36852		<b>66.6213</b>
Gross Contribution and Gross Tax	£2763.18.-	£23057. 5.-.
Deduct Relates	£	£ 668; 6.-.
Net Contribution and Net Tax on income derived during year ended 30th June, 1950	£2763.18.-	£22388.13.-.
Additional Amounts for late or no return	£	£
Additional Amounts for Income understated by £	£	£
Provisional Amount in respect of income year ending 30th June, 1951		£25076. -.-.
Less Provisional Amounts in respect of income year ended 30th June, 1950	£2763.18.-	£47464.19.-.
Income Tax Payable/ <del>To be credited</del>	£4622.14.-	£39651.14.-.
Contribution-- <del>To be credited</del> Credited	£1858.16.-	£ 7813. 5.-.
Income Tax and Contribution--Payable/ <del>To be credited</del>		£ 5954. 9.-.
Credit for Group Certificates and/or Tax Stamps furnished with return		£
Net Amount—Payable/To be credited		£ 5954. 9.-.
Arrears due as per R/A Y/E 30.6.48		£ 7928. 4.-.
Total Amount—Payable/To be credited		£13882.13.-.
Date 29.11.51.		

**IMPORTANT**  
Please forward this notice with payment.  
Receipt will be printed by cash register in space above.  
**HOURS FOR PAYMENT**  
(At Address hereon)  
9.30 a.m. to 3 p.m.  
(Monday to Friday)

This amount is due and payable on 2.1.52 (exclusive of arrears which are payable forthwith unless otherwise arranged). After that date, additional tax shall be due and payable at the rate of ten per centum per annum on the amount unpaid.

**D. L. CANAVAN**  
Fourth Floor, London Stores Building  
152 Elizabeth Street, Melbourne, C.I. Deputy Commissioner of Taxation.

Objection may be lodged within 60 days after service of this Notice against the imposition of a fresh liability in respect of any particular or the increase of an existing liability in respect of any particular caused by this assessment; but, notwithstanding any such objection, the full amount of the Tax and Contribution must be paid on or before the date of payment specified hereon.

In all communications, please quote file number.

1950 - 1951

I.T. Form 8(E)

In the High  
Court of  
Australia

## INCOME TAX &amp; SOCIAL SERVICES CONTRIBUTION

## ALTERATION SHEET

No. 2.

Name Lauri J. Newton Esq. File No. C 12664

Notice of  
Assessment,  
29th November  
1951 -  
continued.Alterations made in Return of income derived during  
year ended 30/6/50

	Description of Alterations		Personal	Property	Total
			Exertion		
			£	£	£
10	Net Income as returned	-	31897	3994	35891
	1. Share in partnership Maples Returned as £22161 P.E. + £841 Pty. Assessed as £22186 P.E. + £841 Pty. <u>ADD</u> + 25				+ 25
	'Gifts' ex the partnership Claimed on £89 Allowed on £66.				
20	2. Income from Est. Joseph Nathan Returned as £83 P.E. + £1068 Pty. Assessed as £83 P.E. + £2004 Pty. <u>ADD</u> including £8 C.L.I. tax as 1930/31 rates + £3 rebatable under Section 160AB			+ 936	+ 936
30	3. Rebate disallowed on donation to Food for Britain Appeal				
	Taxable	) Income as shown in attached notice	- £	31922	4930
	Contributable				

10.

11.

In the High  
Court of  
Australia

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No. 3.

Notice of  
Amended  
Assessment,  
9th January  
1953.

No. 3.

Re Lauri Joseph Newton  
Year ended 30th June 1950  
Notice of Amended Assessment

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12.

**NOTICE OF AMENDED ASSESSMENT—CENTRAL OFFICE—1950-1951**

**INCOME TAX AND SOCIAL SERVICES CONTRIBUTION**

(Based on Income Derived during Year ended 30/6/1950)

VM

File No. C. 12664

Lauri J. Newton, Esq.,  
 C/- J.V. Ratcliffe, Esq.,  
 53 Martin Place,  
 SYDNEY. N.S.W.

In accordance with the provisions of the *Income Tax Assessment Act 1936-1949*, and the *Social Services Contribution Assessment Act 1945-1948*, the assessment of income tax and social services contribution and/or the notification of provisional tax and provisional contribution notified to you on 24.11.51 has been amended on account of:—

**Adjustment as per form 8 herewith**

Item	Taxable and Contributable Income			Social Services Contribution		Income Tax
	As previously assessed	Adjustment	As Amended	Rates	Pence	per £
Personal Exemption	31922		31922			159.3556
Property (a) Other than (b)	4918	132186	137104	18		153.8749
(b) Div. on Com. Loans issued prior to 1.1.40	12		12	18		70.3770
<b>Total</b>	<b>36852</b>	<b>132186</b>	<b>169038</b>			
<b>Gross Contribution and Gross Tax</b>				£12677.17.-		112530.7.-
<b>Deduct Rebates</b>				£	£	697.13.-
<b>Net Contribution and Net Tax on income derived during year ended 30th June, 1950</b>				£12677.17.-		111832.14.-
<b>Additional Amounts for late or no return</b>				£	£	
Additional Amounts for income understated by £132186				£ 4956.19.7		44721.17.-
Provisional Amounts in respect of income year ending 30th June, 1951				£	£	25076. --
<b>Less Provisional Amounts in respect of income year ended 30th June, 1950</b>				£17634.16.-		181630.11.-
<b>Income Tax Payable To <del>REVENUE</del></b>				£ 4622.14.7		39651.14.-
<b>Contribution Payable To <del>REVENUE</del></b>				£13012.2.-		141978.17.-
<b>Income Tax and Contribution Payable To <del>REVENUE</del></b>					£	154990.19.-
<b>Credit previously allowed</b>					£	5954.9.-
<b>Net Amount Payable To <del>REVENUE</del></b>					£	149036.10.-
<b>Arrears:</b>					£	
<b>Total Amount Payable To <del>REVENUE</del> Inc. in N/A Y/E</b>					£	149036.10.-
<b>Date</b> 9.1.53.						30.6.51.

**IMPORTANT.**

Please forward this notice with payment. Receipt will be printed by cash register in space above.

This amount is due and payable on 12.2.53. (exclusive of arrears which are payable forthwith unless otherwise arranged). After that date, additional tax and contribution shall be due and payable at the rate of ten per centum per annum on the amount unpaid.

**HOURS FOR PAYMENT**  
 (All Address Letters)  
 9.30 a.m. to 3 p.m.  
 (Monday to Friday)

Fourth Floor, London Stores Building,  
 162 Elizabeth Street, Melbourne, C.I.

**D. L. CANAVAN**  
 Deputy Commissioner of Taxation

Objection may be lodged within 60 days after service of this Notice against the imposition of a fresh liability in respect of any particular or the increase of an existing liability in respect of any particular caused by this assessment of income tax and social services contribution (but not Provisional Tax or Provisional Contribution); but notwithstanding any such objection, the full amount of the Tax and Contribution must be paid on or before the date of payment specified hereon.

I.T. Form 8

In the High  
Court of  
Australia

## INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

## ALTERATION SHEET

No. 3.

Name Lauri J. Newton

File No. C 12664

Alterations made in Return of Income derived during  
year ended 30th June, 1950.Notice of  
Amended  
Assessment,  
9th January  
1953 -  
continued.

	Description of Alterations	Personal Exertion	Pro- party	Total
		£	£	£
10	Taxable Income as previously assessed ... ..	31922	4930	36852

Income derived by you being  
your proportion of distribut-  
ions made by the following  
companies :-

	Company	Amount of Distri- bution	Date of Distri- bution	Your Pro- portion		
20	Lane's Motors Pty.Ltd.	£262232 175493 <u>11866</u>	20.12.49 20.12.49 22. 3.50	£16654 11145 <u>754</u>		28553 28553
	Neal's Motors Pty.Ltd.	£137086 121556 154997 <u>36444</u>	20.12.49 20.12.49 20.12.49 22. 3.50	£ 9238 8192 10446 <u>2456</u>		30332 30332
30	Melford Motors Pty.Ltd.	£97200 72399 <u>24759</u>	20.12.49 20.12.49 22. 3.50	£17678 13167 <u>4503</u>		35348 35348

(excluding amounts subject to  
section 107 rebate as below)Income from Estate of Joseph  
Nathan, Dec'd.

40	As previously assessed	£83			
	personal exertion	£2004	pty.		
	As now assessed	£83			
	personal exertion	£20329	"		18325 18325

In the High  
Court of  
Australia

<u>Personal</u>	<u>Pro-</u>	<u>Total</u>
<u>Exertion</u>	<u>perty</u>	
£	£	£

No. 3.

Notice of  
Amended  
Assessment,  
9th January  
1953 -  
continued.

Income from Estate of Catherine  
M. Nathan, Dec'd.

As previously assessed £83			
personal exertion £256	pty.		
As now assessed £83			
personal exertion £19884	"	19628	19628

Amounts subject to 100% section  
107 rebate excluded from  
assessments :-

10

Lane's Motors Pty.Ltd. £ 544  
Neal's Motors Pty.Ltd. £2456  
Melford Motors Pty.Ltd. £4503

Taxable Income as shown in attached notice ...	£	31922	137116	169038
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No. 4.

Re Lauri Joseph Newton  
Year ended 30th June 1950  
Notice of Objection

In the High  
Court of  
Australia

No. 4.

Notice of  
Objection,  
4th March 1953

FILE NO. C.12664

COMMONWEALTH OF AUSTRALIA

INCOME TAX ASSESSMENT ACT 1936-1949

AND SOCIAL SERVICES CONTRIBUTION ASSESSMENT ACT  
1936-1948

10 NOTICE OF OBJECTION AGAINST ASSESSMENT

I hereby object against the amended assessment of income tax based on income derived during the year ended 30th June, 1950 and issued to me by Notice of Amended Assessment dated 9th January, 1953, on the following grounds:-

- 1. That I am not liable to the tax assessed, or the additional tax, or any part thereof.
- 20 2. That the additional amounts brought to tax by the said assessment were dividends declared on shares in the capital of certain companies and I disposed of my shares therein by sale prior to the declaration of the said dividends and did not receive and never was entitled to receive the said dividends.
- 3. That the said dividends were not income derived by me.
- 4. That as I did not derive the said amounts of income, I am not liable to the additional amounts of tax for "omitted" income.
- 30 5. That I made to the Commissioner a true and full disclosure of all the material facts necessary to my assessment and there has been no avoidance of tax.
- 6. That additional tax for omitted income cannot be charged in respect of any amounts

In the High  
Court of  
Australia

No. 4.

Notice of  
Objection,  
4th March 1953  
- continued.

- brought to tax by reason of Section 260 of the Income Tax Assessment Act, 1936-1949 as I in fact did not receive such amounts.
7. That there was no contract agreement or arrangement in relation to my affairs to which or in respect of which Section 260 of the said Act could in my circumstances apply or operate.
  8. That Section 260 of the said Act has no application to income such as dividends rebateable under Section 107. 10
  9. That the Income Tax Assessment Act 1936-1949, and the Social Services Contribution Assessment Act 1936-1948 have no application to income which a taxpayer is not entitled to receive and in fact did not receive.
  10. That the said Acts do not authorise the assessment of a taxpayer on income of some other person and received by that other person.
  11. That the said Acts do not authorise the assessment of amounts received from the disposal of shares held as investments and which are of a capital nature as my shares were. 20
  12. That the said Acts and in particular Section 260 thereof to the extent to which they or any of them purport to authorise the imposition of tax upon moneys that have never been received by the taxpayer or to which he is not or has never been entitled is not authorised by the Commonwealth of Australia Act and is invalid.
  13. That to the extent to which the said Acts authorise the said amended assessment they are invalid and unconstitutional in as much as they offend the provisions of Section 55 of the Constitution. 30
  14. That the additional amounts of income included in the assessment as income derived from the Estate of the late Joseph Nathan and the Estate of the late C.M. Nathan have been wrongly so included, as I was not presently entitled thereto. 40
  15. That I am not liable to the additional amounts of tax assessed for omitted income in respect

of the additional amount of income included in the assessment as derived from the Estate of the late Joseph Nathan and the Estate of the late C.M. Nathan.

In the High Court of Australia

16. That the rates of tax and amounts of tax are excessive.

No. 4.

Notice of Objection, 4th March 1953 - continued.

DATED the Fourth day of March 1953.

(Signed) LAURI J. NEWTON.

No. 5.

No. 5.

10

Re Lauri Joseph Newton  
Year ended 30th June 1950  
Notice of Disallowance of Objection

Notice of Disallowance of Objection, 4th June 1953.

Phone No.FA.8431

Form I.T. 70

In your reply please quote this No.C.12664

COMMONWEALTH OF AUSTRALIA

20

DEPUTY COMMISSIONER OF TAXATION,  
London Stores Building,  
152 Elizabeth Street,  
Melbourne, C.l.

4th June, 1953.

Lauri J. Newton, Esq.,  
C/- J.V. Ratcliffe, Esq.,  
53 Martin Place,  
SYDNEY. N.S.W.

Dear Sir,

INCOME TAX ASSESSMENT ACT 1936-1949  
SOCIAL SERVICES CONTRIBUTION ASSESSMENT ACT 1945-1948

30

I desire to inform you that your objection, dated 4.3.53 to the amended assessment, notice of which was issued on 9.1.53 in respect of income derived during

In the High  
Court of  
Australia

No. 5.

Notice of  
Disallowance  
of Objection,  
4th June 1953  
- continued.

the year ended 30.6.50 has been considered and has been disallowed.

It is now competent for you to request that the decision be referred to a Board of Review for review, or to request that your objection be treated as an appeal and forwarded either to the High Court or to the Supreme Court of a State. It is necessary, however, that you make your request in writing within sixty days after the service by post of this notification, in accordance with Section 187 of the Income Tax Assessment Act, quoted on back hereof.

10

Unless the fee of £1 referred to in Section 188 (see back hereof) accompanies your request to refer the decision on the objection to any of the tribunals referred to in Section 187, such request cannot be complied with.

Yours faithfully,

D.L. Canavan,

Deputy Commissioner of Taxation.

(On back)

20

Section 187 -

"A taxpayer dissatisfied with the decision may, within sixty days after such service, in writing, request the Commissioner either -

- (a) to refer the decision to a Board of Review for review; or
- (b) to treat his objection as an appeal and to forward it either to the High Court or to the Supreme Court of a State."

Section 188 -

30

"(1) If the request is accompanied by a fee of One pound, the Commissioner shall refer the decision or forward the objection to a Board or Court in accordance with the request.

(2) The fee shall be refunded to the taxpayer if his assessment is reduced either by amendment or as a result of the decision of the Board or Court."

No. 6.

Re Lauri Joseph Newton  
Year ended 30th June 1950  
Request to forward Objection  
to Court.

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In the High  
Court of  
Australia

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No. 6.

Request to  
forward Objec-  
tion to Court,  
24th July 1953.

Copy/M.H.

File No. C.12664.

To/

10 The Commissioner of Taxation,  
152 Elizabeth Street,  
MELBOURNE.

20 I LAURI JOSEPH NEWTON of 4 Hamilton Road  
Malvern Warehouseman being dissatisfied with the  
decision of the Commissioner of Taxation in respect  
of an objection lodged by me dated the Fourth day  
of March 1953 to the amended assessment of income  
tax based on income derived during the year ended  
the Thirtieth day of June 1950 and issued to me by  
notice of amended assessment dated the Ninth day of  
January 1953 DO HEREBY REQUEST the Commissioner of  
Taxation to treat the said objection as an appeal  
and to forward it to the High Court of Australia  
and I forward herewith the sum of One Pound as re-  
quired by Section 188 of the Income Tax Assessment  
Act 1936-1949.

DATED the Twenty-fourth day of July 1953.

LAURI JOSEPH NEWTON  
By his Attorney

(Sgd.) F.E. Bunny.

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21.

In the High  
Court of  
Australia

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No. 7.

Return of  
Income and  
Statement,  
10th December  
1951.

No. 7.

Re Lauri Joseph Newton

Year ended 30th June 1951

Return of Income and Statement

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Lodged under an extension of time until  
31/12/51 granted in letter dated 30/11/51.

<b>COMMONWEALTH OF AUSTRALIA</b>  <b>INCOME TAX AND SOCIAL SERVICES CONTRIBUTION</b>	<b>CENTRAL OFFICE</b> <b>PERSONAL RETURN</b> Taxpayers who carry on a Business or Profession must complete Form B <b>RETURN OF INCOME derived from all Sources in and out of Australia during the twelve months from 1st July, 1950, to 30th June, 1951</b>	<b>Form A</b>  <b>File No.</b>  C.12664.  For Office Use Only
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~~HOW TO PREPARE THIS RETURN~~

1. ~~Insert NAME and ADDRESS and other details required below.~~
  2. ~~Insert details of ALL INCOME Page 2.~~
  3. ~~Insert details of DEDUCTIONS claimed Page 3.~~
  4. ~~Complete Summary of Income and Deductions Page 3.~~
  5. ~~Partnerships and Trusts must complete DISTRIBUTION STATEMENT below.~~
  6. ~~Pin ORIGINAL Group Certificates and/or Tax Stamps Sheets to Page 2.~~  
 If these documents are not available from your employer by 31st July, 1951, YOUR EMPLOYER should make an application to the Taxation Office for an extension of time to cover the lodgment of returns by his employees.
  7. ~~Make DECLARATION below, and SIGN personally.~~
- ~~THIS RETURN SHOULD BE LODGED WITH THE DEPUTY COMMISSIONER OF TAXATION (CENTRAL OFFICE) BOX 796, G.P.O., MELBOURNE~~
- ~~A person residing in or deriving income only from the Australian Capital Territory should lodge the return with the Commissioner of Taxation, Canberra, A.C.T.~~
- ~~If a full-time member of the Defence Force, send this return to the Deputy Commissioner of Taxation in the Capital City of the State in which you enlisted or were called up.~~

<b>NAME IN FULL</b>	Surname <b>USE BLOCK LETTERS</b>	Christian Names
	<input type="checkbox"/> Mr. <input type="checkbox"/> Miss. <input type="checkbox"/> Miss <b>NEWTON</b> <small>* Strike out whichever do not apply.</small>	<b>LAURI JOSEPH</b>
Postal Address for Service of Notices ..	C/- J. V. Ratcliffe, 53 Martin Place, Sydney. <small>You are required to notify to the Deputy Commissioner any change of address for service of notices.</small>	
Residential Address .. .. .	4 Hamilton Road, Malvern.	If same as Postal Address write "As Above"
If married, state full name of wife or husband .. .. .	Elsa Elinor Newton	A deduction will not be allowed unless Item 24 on Page 3 is completed.
My Occupation is .. .. .	Warehouseman	When stating industry and occupation, state what kind of manufacturer, wholesaler, retailer, craftsman, &c. Unemployed persons to state industry of last employer
Employer's Industry .. .. .		
Last Return lodged at Taxation Office (Capital City)	Melbourne	<input checked="" type="checkbox"/> If no previous Return, attach statement giving reasons and showing Date of Birth, and income for each of the previous three years.
My address then being .. .. .	As above	

**DECLARATION**

I, the person making this Return, declare that the particulars shown therein are true and correct in every particular and disclose without reservation or exception a full and complete statement of the total income derived from all sources both in and out of Australia by me during the year 1st July, 1950, to 30th June, 1951.†

† If the return has been made up for any other period, alter this declaration accordingly. Initial the alteration.

Dated this tenth day of December 1951

(SIGN HERE)

Usual Signature of Taxpayer (Sgd.) Lauri J. Newton

This declaration and all attached sheets must be signed by the Taxpayer personally.

**DISTRIBUTION STATEMENT BY TRUSTEE OR PARTNERSHIP**

Trustees are not taxable except on income to which no person is presently entitled, or on income held on account of a person who is under a legal disability. A partnership (other than a partnership in the circumstances prescribed by Section 94 of the Act) is not taxable, each partner being taxable on his or her share of the profits.

Name in full of each Partner or Beneficiary	Residential Address	Is the Beneficiary under any legal disability? (Yes or No)	Salary of Partner	Share of Income, not including Salary, to which each partner is entitled or which is distributable to each beneficiary		OFFICE USE ONLY				
				Proportion	Amount		C/Loan		Rebate	General
					£	Pty. £	To 1940	From 1940		
			£							

Where a beneficiary is entitled to a share of specific income, or where an annuity is payable from Corpus, particulars should be stated.

**PARTICULARS RELATING TO SOURCES OF INFORMATION**

To be given by—A. Any person who charges directly or indirectly any fee for preparing, or assisting to prepare, this return } Cross out whichever does not apply.  
 B. Every person carrying on business who does not furnish with his return an agent's certificate.

Question	Answer
(1) What books of account, if any, are kept by or on behalf of the taxpayer? .. .. .	
(2) By whom are those books of account kept? (State name and address) .. .. .	
(3) Are these books of account audited each year? If so, by whom? .. .. .	
(4) Is the return in accordance with these books? .. .. .	
(5) If the return is not in accordance with these books, on what basis and upon what information has the return been prepared? .. .. .	
(6) Have you satisfied yourself, and, if so, how, that the books of account, or other sources of information upon which the return is based, are correct and disclose the whole of the taxpayer's income from all sources? .. .. .	No. The Return has been compiled from information furnished in writing by the taxpayer subject to independent verification where possible. See also Declaration by the taxpayer above. No. (6) to be answered only by the person mentioned in (A) above.

**CERTIFICATE BY AGENT**

I, John V. Ratcliffe, having charged the taxpayer a fee for preparing, or assisting in the preparation of, this return, hereby certify that the answers set forth above in the second column in this statement opposite to the questions set forth in the first column thereof are true and correct in every particular.

Date 7th December, 1951.

† Signature of Agent J. V. Ratcliffe, (Sgd.)

† Where the agent is a partnership or a company, this certificate must be signed in the name of the partnership or company, in the case required, by a person who is registered as a member of the partnership or company, and that person's name must also be appended.

Agent's Registered Number 282

# INCOME

INCOME FROM PERSONAL EXERTION							GROSS INCOME	OFFICE ONLY
INCOME SHOWN ON GROUP CERTIFICATES AND OR TAX STAMPS SHEETS ATTACHED TO PAGE 2							£	£
Serial Number	Whether Group Certificate or Tax Stamps Sheet	Employer's Name	Period of Employment	Instalments				
				£	s.	d.		
687735	Group Cert.	Lanes Motors Pty. Ltd.	1.7.50 to 30.6.51	37	1	.	500	
GC183412	" "	Beharfalds Ltd.	" to "	61.	15.	.	700	
(Office only) Credit Warrant No. ....			TOTAL INSTALMENTS	£	98.	16.		
INCOME NOT INCLUDED ABOVE								
2	Salary, wages, stipend, bonuses, workers' compensation (give details), overtime, and earnings as employee of "Maples"						3550	
3	Value of (a) Board £ .. .. ; (b) Use of premises or quarters £ .. .. allowed to me by employer for .. weeks							
4	Living-away-from-home allowance, travelling allowance, entertainment allowance, cash allowance in lieu of quarters, sustenance, and other allowances allowed to me by employer (attach list)							
5	Pay and allowances earned as a member of the Defence Force or Citizen Defence Force .. .. .							
6	Five per centum of retiring allowance, gratuity, or compensation received in lump sum (total amount received £ .. .. )							
7	Pension (not being a War Pension, or Invalid, Old Age, or Widow's Pension), superannuation, or retiring allowance received from .. .. .							
8	Fees, commissions (attach list) .. .. .						300	
9	Profits from sales of land, leases, shares, or any other property, purchased for re-sale (attach full particulars) .. .. .							
10	Share in partnership of See Statement attached (where income is from personal exertion) in the State of .. .. .						70052	
11	Income as beneficiary under will, settlement, deed of gift or instrument of trust of .. .. . (where trust income is from personal exertion) in the State of .. .. .							
12	Other income from personal exertion (attach list) .. .. .							
† All such allowances must be shown. Expenditure deductible in respect thereof may be claimed under Items 37 or 38.								
13	TOTAL INCOME FROM PERSONAL EXERTION						75102	

INCOME FROM PROPERTY						£	£																				
14	GROSS RENTS—including rent from sub-letting (attach list) .. .. .																										
15	DIVIDENDS (including Exempt and Ex-Australian Dividends, Bonus Shares, and Liquidators Distributions)																										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;">Name of Company</th> <th style="width: 30%;">Gross Amount £</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">(See Statement attached)</td> <td style="text-align: center;">2836</td> </tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </tbody> </table>						Name of Company	Gross Amount £	(See Statement attached)	2836							2836											
Name of Company	Gross Amount £																										
(See Statement attached)	2836																										
If it is claimed that the whole or part of any dividend is exempt, an appropriate note should be inserted against the dividend. Dividends on Preference shares should be separately shown. Dividends must be expressed in Australian Currency.																											
INTEREST RECEIVED OR CREDITED TO ME (including Ex-Australian Interest)																											
16	<del>Interest on Commonwealth Government Loans issued PRIOR TO 1st JANUARY, 1940</del>																										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">Principal</th> <th rowspan="2">Rate</th> <th rowspan="2">Maturity Date</th> <th rowspan="2">Interest £</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>						Principal	Rate	Maturity Date	Interest £																		
Principal	Rate	Maturity Date	Interest £																								
17	Interest on Commonwealth Government Loans issued AFTER 1st JANUARY, 1940, on State Government Loans and on Loans issued free of State Income Tax by State Authorities																										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">Name of Government or Public or Municipal Body</th> <th style="width: 15%;">Principal</th> <th style="width: 15%;">Rate</th> <th style="width: 15%;">Maturity Date</th> <th style="width: 20%;">Interest £</th> </tr> </thead> <tbody> <tr> <td>(From Maples Partnership as per statement attached)</td> <td> </td> <td> </td> <td> </td> <td style="text-align: center;">2</td> </tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>						Name of Government or Public or Municipal Body	Principal	Rate	Maturity Date	Interest £	(From Maples Partnership as per statement attached)				2											2	
Name of Government or Public or Municipal Body	Principal	Rate	Maturity Date	Interest £																							
(From Maples Partnership as per statement attached)				2																							
18	Other Interest																										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">Name of Government, Bank, Company, Firm or Person to whom money is lent</th> <th rowspan="2">Address</th> <th colspan="2">Principal</th> <th rowspan="2">Rate</th> <th rowspan="2">Interest £</th> </tr> <tr> <th>1.7.50</th> <th>30.6.51</th> </tr> </thead> <tbody> <tr> <td>Victorian State Savings Bank</td> <td> </td> <td> </td> <td> </td> <td> </td> <td style="text-align: center;">15. 0. 0</td> </tr> <tr> <td>Glenferrie Hill Recreation Club</td> <td> </td> <td colspan="2" style="text-align: center;">2½% Debentures</td> <td> </td> <td style="text-align: center;">3. 4. 11</td> </tr> </tbody> </table>						Name of Government, Bank, Company, Firm or Person to whom money is lent	Address	Principal		Rate	Interest £	1.7.50	30.6.51	Victorian State Savings Bank					15. 0. 0	Glenferrie Hill Recreation Club		2½% Debentures			3. 4. 11	18	
Name of Government, Bank, Company, Firm or Person to whom money is lent	Address	Principal		Rate	Interest £																						
		1.7.50	30.6.51																								
Victorian State Savings Bank					15. 0. 0																						
Glenferrie Hill Recreation Club		2½% Debentures			3. 4. 11																						
19	Premiums, and other amounts received in connexion with the grant, assignment or surrender of leases, including goodwill and licence (attach list) .. .. .																										
20	Share in partnership of See Statement attached (where partnership income is from property) in the State of .. .. .						1113																				
21	Income as beneficiary under will, settlement, deed of gift or instrument of trust of See Statement attached (where trust income is from property) in the State of See Statement attached .. .. .						2485																				
22	Other income from property—including annuities, royalties, tributes, licences, &c. (attach list) .. .. .																										
23	TOTAL INCOME FROM PROPERTY						6454																				

# DEDUCTIONS

DEDUCTIONS FROM PERSONAL EXERTION INCOME							
Dependant	Name in Full	Date of Birth	Place of Residence of Dependant	Separate net income during year. If no income write "Nil"	If wholly maintained for whole of year write "Wholly." If not, give details	Maximum Deduction for Dependents £	AMOUNT CLAIMED £
24	SPOUSE or DAUGHTER-HOUSEKEEPER Elsa Elinor Newton		Malvern	Nil	Wholly	104	104
25	CHILDREN UNDER 16 YEARS OF AGE					78 (for one) 52 (others)	
26	PARENTS					104	
27	INVALID RELATIVES OVER 16 YEARS			Amount of Pension £	Other Income £	78	
28	STUDENT CHILDREN 16-21 YEARS <small>Give Name of School also</small>			Value of Government Assistance £	Other Income £ <small>If not at school for whole year, state period</small>	78	
29	HOUSEKEEPER			<small>If wholly engaged for whole of year write "Wholly." If not, state for what period wholly engaged</small>		104	
<b>30 MEDICAL, DENTAL, OPTICAL, FUNERAL EXPENSES, ETC.</b>							
<small>Name of person in respect of whom each claim is made</small>		<small>Relationship to Taxpayer If child, state date of birth</small>	<small>Name and address of legally qualified medical practitioner, optician, dentist, &amp;c.</small>	<small>State nature of expenses e.g. Medical, Dental, &amp;c.</small>		<small>AMOUNT £</small>	
(See Statement Attached)							
<small>Less: Amounts recouped or payable by a Government, Public Authority, Society or Association</small>						Nil	
<b>NET CLAIM</b>						<b>69</b>	
31	SUBSCRIPTIONS .. .. .	Paid to					
32	LIFE ASSURANCE .. .. .	Paid to Steeves Agnew & Co. £157.10.0		Maximum deduction } £200			200
	SUPERANNUATION &c. payments	.. .. A.M.P. Society £582.10. 0					
33	RATES and LAND TAXES	Paid to		(See Statement Attached)		428	
34	GIFTS to Public Institutions, &c. ..	Paid to		(See Statement attached)		113	
35	CALLS paid to mining companies ..	Paid to		Total £		: 3rd =	
36	<del>ZONE AND OVERSEAS FORCES ALLOWANCES</del>	<del>Place of residence within Zone</del>		<del>Monies sent Over</del>		<del>Period of Residence</del>	
37	<del>LIVING AWAY FROM HOME ALLOWANCE</del>	<del>Rate of Allowance</del>		<del>Period of absence</del>		<del>Amount received</del>	
38	Any other PERSONAL EXERTION DEDUCTIONS	(Give Details)		See Statement attached		1478	
<b>39 TOTAL PERSONAL EXERTION DEDUCTIONS</b>						<b>£ 2392</b>	

DEDUCTIONS FROM PROPERTY INCOME			£
40	Rates and Land Taxes for which the taxpayer is personally liable, paid on property from which rent is received (attach list)		
41	Repairs (not including alterations, additions, or improvements) to properties from which rent is received (attach list)		
42	Insurance Premiums (Fire, Burglary, &c.) paid on income-producing properties (attach list)		
43	Interest paid to .. .. . of .. .. .	on borrowed money used to produce income from property	485
44	Commission paid to .. .. . of .. .. .	for collection of income from property	
45	Rent paid to .. .. . of .. .. .	for property or part thereof from which rent is received	
46	Any other deductions (attach list) .. .. . Bank Charges and Exchange		4
<b>47 TOTAL PROPERTY DEDUCTIONS</b>			<b>£ 489</b>

SUMMARY OF INCOME AND DEDUCTIONS			
	PERSONAL EXERTION £	PROPERTY £	TOTAL £
TOTAL INCOME—ITEMS 13 AND 23, PAGE 2 ..	75102	6454	81556
TOTAL DEDUCTIONS—ITEMS 39 AND 47, ABOVE	2392	489	2881
<b>NET INCOME</b>	<b>72710</b>	<b>5965</b>	<b>78675</b>

SEE NOTE OVERLEAF

LAURI JOSEPH NEWTON  
FEDERAL INCOME TAX RETURN FOR THE YEAR  
ENDED 30th JUNE, 1951.

In the High  
Court of  
Australia

No. 7.

Item 8 - Directors Fees.

Lanes Motors (Holdings) Limited	50. 0. 0
Autocraft Pty. Limited	150. 0. 0
"Maples" New South Wales	<u>100. 0. 0</u>
	<u>£300. 0. 0</u>

Return of  
Income and  
Statement,  
10th December  
1951 -  
continued.

Item 15 - Dividends Received.

(a) Taxable.

10	Bebarfalds Ltd. (Preference)	38. 0. 0
	" " (Ordinary)	1,379. 8. 8
	Hotham Estates Pty. Limited	209.10. 5
	Melbourne Properties Pty. Limited	555.10. 1
	Industrial Acceptance Corporation Ltd.	<u>653. 4. 8</u>
		<u>£2,835.13.10</u>

(b) Rebateable under Section 107.

20	Ajax Insurance Co. Limited	7,297.18. 0
	Allcars Pty. Limited	167. 4. 4
	Christies Pty. Limited	448.17. 2
	Hotham Estates Pty. Limited	71.18. 2
	Lanes Motors (Holdings) Ltd.	484. 3. 6
	Melbourne Properties Pty. Ltd.	240. 3. 6
	Melford Motors Pty. Limited	<u>14,540. 3. 3</u>
		<u>£23,250. 7.11</u>

Items 10 and 20 - Share in Partnerships.

		<u>Personal</u> <u>Exertion</u>	<u>Property</u> <u>Sec.</u> <u>160AB</u>	<u>Other</u>	<u>Total</u>
30	"Maples" - Vic. & Tas.	59188	2	1048	60238
	"Maples" - N.S.W.	10864	-	65	10929
		<u>70052</u>	<u>2</u>	<u>1113</u>	<u>71167</u>

In the High  
Court of  
Australia

No. 7.

Return of  
Income and  
Statement,  
10th December  
1951 -  
continued.

Item 21 - Income as Beneficiary under Wills, etc.

	<u>Cwth. Loan Interest</u>		<u>Dividends</u>		<u>Other Income</u>	<u>Total</u>	
	<u>1930 Rates</u>	<u>Sec. 160AB</u>	<u>Tax- able</u>	<u>Sec. 107</u>			
Estate of the late C. M. Nathan	4	88	152	214	63	521	
Estate of the late Joseph Nathan	8	4	524	691	737	1964	10
	12	92	676	905	800	2485	

(Sgd.) Lauri Newton

Item 30 - Medical, Dental Expenses, Etc.

Self:

Dr. Laurence Skewes, Dentist 18.10. 0

Elsa Elinor Newton (Wife):

Dr. Laurence Skewes, Dentist -  
£41. 1. 0 claimed 20. 0. 0

Gordon Newton (Son - Born 9.2.1932)

Kenneth McDowell, Dentist 2.14. 6 20

Margaret Newton (Daughter)

Kenneth McDowell, Dentist 2. 2. 0  
Dr. Laurence Skewes, Dentist 11.11. 0  
Dr. Colin Friend 2. 2. 0  
Dr. Matthew Patrick 1.17. 6  
Dr. T.G. Miller 10.10. 0 28. 2. 6

£69. 7. 0

Item 33 - Rates and Land Taxes.

Melbourne and Metropolitan Board  
of Works 34. 6. 8 30  
City of Malvern 54.18. 8  
Shire of Gisborne 23. 7. 6  
Mt. Macedon Water Trust 41.12. 6  
Federal Land Tax 268.17.11  
State Land Tax 4.11. 1  
£427.14. 4

(Sgd.) Lauri Newton.

Item 34 - Donations.

	Church of England Diocesan Mission (Babies Home)	5. 5. 0	In the High Court of Australia
	Church of England Free Kindergarten School	21. 0. 0	No. 7.
	Lord Mayor's Annual Hospital Appeal	21. 0. 0	
	Malvern Memorial Free Kindergarten	5. 5. 0	Return of
	Mission of St. James and St. John	15.15. 0	Income and
10	Port Melbourne Methodist Welfare Centre	5. 5. 0	Statement,
	Royal Australian Navy Memorial	5. 5. 0	10th December
	Royal Melbourne Hospital Auxiliary	2. 2. 0	1951 -
	Royal Victorian Institute for the Blind	3. 3. 0	continued.
	St. John's Home for Boys	3. 3. 0	
	Uncle Bob's Club - (Orthopaedic Section Children's Hospital)	15.15. 0	
	Women's Hospital Building Appeal	5. 5. 0	
	Yooralla Children Circle of Happiness	5. 5. 0	
		<u>£113. 8. 0</u>	

Items 38 and 43 - Deductions Personal Exertion and  
Property Income.

	<u>Interest Paid</u>	<u>P.E.</u>	<u>PTY.</u>
	Estate of the late Joseph Nathan - re purchase of shares in "Maples" Partnership	1,022. 0. 0	
	English Scottish and Australian Bank Limited @ 4½%		
30	re Maples Partner- ship 18959	853. 3. 1	
	Maples N.S.W. 10865	488.18. 6	
	Shares in Industrial Acceptance Corporation Ltd. 11978		539. 0. 2
	do. (9 months) 2763		93. 5. 1
40	Shares in Selpam Manufacturing Co. Pty. Ltd. 495		22. 5. 6
	Shares in Bebarfalds Ltd. 17196		773.16. 5
		<u>1,342. 1. 7</u>	<u>1,428. 7. 2</u>

In the High  
Court of  
Australia

No. 7.

Return of  
Income and  
Statement,  
10th December  
1951 -  
continued.

Interest paid to the Bank      £940.19. 0  
Apportioned:-

P.E.  $\frac{1342}{2770}$  x 940.19. 0 = £456

Pty.  $\frac{1428}{2770}$  x 940.19. 0 = 485

£941

(Sgd.) Lauri Newton.

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27.

In the High  
Court of  
Australia

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No. 8.

Notice of  
Assessment,  
24th April 1952

No. 8.

Re Lauri Joseph Newton  
Year ended 30th June 1951  
Notice of Assessment

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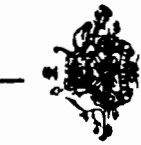




Amount Paid

Date

Receipt by Cash Register will be printed here



CENTRAL OFFICE  
COMMONWEALTH OF AUSTRALIA  
Notice of Assessment

P  
I.T. 2

Income Tax and Social Services Contribution  
BASED ON INCOME DERIVED DURING YEAR ENDED 30TH JUNE, 1951

In accordance with the provisions of the Income Tax and Social Services Contribution Assessment Act 1946-50 the Income Tax and Social Services Contribution payable by you for the financial year ended 30th June 1951, has been assessed as under. The provisional tax and contribution payable by you in a lump sum on 30th June 1951 in respect of the income of the financial year ending 30th June, 1951, is also modified hereunder.

PROVISIONAL AMOUNTS.—Income Year ending 30.6.1951. In ascertaining the Provisional Amount payable in respect of the income other than Salary or Wages of the financial year ending 30.6.1951, the Rate on Income Tax and Social Services Contribution for that year have been taken into account.

Provisional Tax and Contribution levied in respect of income for the year ended 30th June, 1951, has been deducted in arriving at the final amount payable.

TAX STAMPS GROUP CERTIFICATES OR WOOL SALES DEDUCTION CERTIFICATES.—The amount shown as payable is the Net amount remaining after allowing credit for all tax, including State, Group Certificates and/or Wool Sales Deduction Certificates forwarded with your return. Any further Tax Stamps, Group Certificates or Wool Sales Deduction Certificates still held by you in respect of deductions made to 30th June, 1951, may be used in payment or part payment of this amount. Any excess over the amount payable will be refunded.

Please quote File No. Received the above amount

Return

File No

Lauri J. Newton, Esq.,  
C/- J.V. Ratcliffa, Esq., C.12664  
53 Martin Place,  
SYDNEY, N.S.W.

The Amount notified herein is due and payable on 29.5.52.

Property £6246

Amount of Basic Tax & Contribution, Income Year Ended 30.6.1951

Further Tax and Contribution on Property Income

Net Tax & Contribution on Income derived during Year Ended 30.6.1951

Less Provisional Tax & Contribution in respect of income Year Ended 30.6.1951

Income Tax & Contribution PAYABLE

Credit for Certificates and/or Tax Stamps furnished with return

AMOUNT PAYABLE

57338.13.4.

300.15.4.

14.7.-.

57625.2.-

63387.12.-

95936.14.-

98.16.-

95837.18.-

Additional Amount, Late Return (limited income)

GOVERNMENT LOAN INTEREST.—Any interest on Commonwealth Government Loans issued since 1st January, 1942 and on certain other loans, issued by Public Authorities, guaranteed free of State Income Tax, has been included in the taxable income from property. A rebate of 2% in the £ has been allowed in respect of any such interest. OBJECTION.—Objection may be lodged against the assessment of Income Tax and Social Services Contribution that not after service of this notice. Notwithstanding any objection, the amount as assessed must be paid by the due date. SPECIAL NOTE.—Taxpayers are requested to report for correction any errors discovered in their assessments. Any mistakes made by taxpayers against themselves in preparing their returns are, where evident to the Department, corrected by the Department, but the obligation to furnish a correct return is imposed by law upon the taxpayer. PAYMENT.—Cheques may be made at this office or at the office of the Receiver of Public Moneys, Treasury, Canberra. Cheques must be made payable to the Receiver of Public Moneys, and must be crossed and marked "Not Negotiable". Interest on special notes or money orders must be crossed and marked "Not Negotiable" and must be payable to the Commissioner of Taxation. If bank notes are forwarded by post, the letter should be registered. Forward this notice intact when making payment. If payment is made by post particulars of the remittance must be entered in space provided on page 2 of notice.

SEE BACK FOR SCHEDULE OF RATES OF TAX AND CONTRIBUTION

\* A cheque is enclosed for the amount of the CREDIT BALANCE.

The amount payable should be paid by the 1st June shown above. Add total amount for late payment at the rate of one per cent per annum shall be for the time available for payment. The mere fact that copies of returns are not available for audit will not constitute a bar to the liability to add interest tax for the time that the returns are not available for audit. All cheques for late payment of certificates of deductions are presented at 11 AM on Friday.

HOTELS.—The Income Tax Office is open for payment from 7.30 a.m. until 5 p.m. Monday to Friday.

Office Address:  
Fourth Floor, London Stores Building,  
152 Elizabeth Street, Melbourne, C.1

D. L. CANAVAN  
Deputy Commissioner of Taxation

I.T. Form 8

In the High  
Court of  
Australia

## INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

## ALTERATION SHEET

No. 8.

Name Lauri J. Newton, Esq.

File No. C 12664

Alterations made in Return of Income derived during  
year ended 30/6/51Notice of  
Assessment,  
24th April  
1952 -  
continued.

<u>Description of Alterations</u>		<u>Personal Exertion</u>	<u>Pro-perty</u>	<u>Total</u>
		£	£	£
	Taxable Income as returned	72710	5965	78675
10	Income received from Estates of late C.M. Nathan and late Joseph Nathan			
	As returned	£2485		
	" assessed	£1580		
	Adjustment		-905	-905
	£905 dividends received from above estates has been treated as subject to Sec. 107 rebate and excised from the return			
20	Dividends claimed as rebateable under Sec.107:-			
	As claimed	£23250		
	" allowed	£22064		
	Adjustment		+1186	+1186
	The following dividends have been treated as subject to Sec. 107 rebate and excised from the return			
30	Ajax Insurance Co.Ltd. 93.41% of £7298	£6817		
	Allcars Pty.Ltd. 100%	167		
	Christies Pty. Ltd. 100%	449		
	Hotham Estates Pty. Ltd. 25.55% of £72	19		
	Melbourne Properties Pty. Ltd. 30.19% of £240	72		
	Melford Motors Pty. Ltd. 100%	14540		
		£22064		
40	Taxable Income as shown in attached notice	£ 72710	6246	78956



In the High  
Court of  
Australia

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No. 9.

Notice of  
Amended  
Assessment,  
9th January  
1953.

No. 9.

Re Lauri Joseph Newton

Year ended 30th June 1951

Notice of Amended Assessment

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Amount Paid

Date

Receipt by Cash Register will be printed here



P.1  
IT 18

COMMONWEALTH OF AUSTRALIA  
INCOME TAX AND  
SOCIAL SERVICES CONTRIBUTION

Based on Income derived during Year Ended 30/6/ 1951

NOTICE OF AMENDED ASSESSMENT

In accordance with the provisions of the *Income Tax and Social Services Contribution Assessment Act 1930-1950*, the assessment of the above year has been amended as under:-

CENTRAL OFFICE

Received the above amount

Receiver

<b>VH</b>	<b>Lauri J. Newton, Esq., C/- J.V. Ratcliffe, Esq., 53 Martin Place, SYDNEY. N.S.W.</b>
In all communications please quote File No.	
File No. <b>C.12664</b>	

Gross Salary or Wages £

Amended on account of ---  
Adjustments as per  
form 8 herewith.

Amended Taxable and Contributable Income	Personal Exemption Property	£ 73277
		£ 81373
Amended Amount of Basic Tax and Contribution Income Year Ended 30th June 1951		£ 114109. 3. 4.
Further Tax and Contribution on Property Income Year Ended 30th June 1951		£ 363. 6. 8.
Amended Net Tax and Contribution in respect of Income Year Ended 30th June 1951	Debit Rebates	£ 13. 18. --
Additional Amounts Taxable on Omitted Income	<b>£75833</b>	£ 28478. 4. --
Amended Provisional Amount in respect of Income of Year Ending 30th June 1952		£ 63252. 8. --
	Sub-total	£ 206189. 4. --
Less Provisional Amount in respect of Income of Year Ended 30th June 1951		£ 25076. -- --
Amended Amount Payable		£ 181113. 4. --
	<b>Ant. prevly. pd. tax.</b>	£ 95936. 14. --
		£ 85176. 10. --
		£ 149036. 10. --
	<b>TOTAL AMOUNT PAYABLE</b>	<b>£ 234213. -- --</b>

Dated at Melbourne	The amount advised herein is due and payable on	Amended Amount Payable
9.1.53.	12.2.53.	<b>Ant. amount due as per N/A Y/E 30.6.50.</b>

Read carefully the instructions on back of this Notice.

OFFICE ADDRESS—  
FOURTH FLOOR, LONDON STORES BUILDING,  
183 ELIZABETH STREET, MELBOURNE, C.1

**D. L. CANAVAN**  
Deputy Commissioner of Taxation

## INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

ALTERATION SHEET

I.T. Form 8

In the High  
Court of  
Australia

LAURI J. NEWTON FILE No. C.12664

Alterations made in Return of Income derived during  
year ended 30.6.1951

No. 9.

Notice of  
Amended  
Assessment,  
9th January  
1953 -  
continued.

Description of Alterations	Personal Pro- Exertion party	Total
Taxable Income as previously assessed	72710 6246	78956
10 Income derived by you being your proportion of distributions made by the following companies:		
Company	Amount of Distri- bution	Date of Distri- bution
Neal's Motors Pty. Ltd.	£360076	25.6.51
Melford Motors Pty. Ltd.	156807	5.12.50
	37551	28.2.51
(excluding amounts subject to section 107 rebate as below)		
Income from Estate of Joseph Nathan Dec'd.		
As previously assessed	£1273	property
As now assessed	9424	"
Income from Estate of Catherine M. Nathan, Dec'd.		
As previously assessed	£ 307	property
As now assessed	8396	"
30 Income from Partnership Maples, N.S.W.		
As previously assessed	£10854	pers. exertion £65 pty.
As now assessed	11431	pers. exertion £65 pty.
	+567	- + 567
The following dividends have been treated as being wholly rebateable under provisions of section 107 and excised:-		
40 Hotham Estates Pty.Ltd	£53	(making a total of £72)
Melbourne Properties Ltd	168	(" " " 240)
Lane's Motors Holdings Ltd	484	
	-705	-705
Amounts subject to 100% section 107 rebate excluded from assessments:-		
Neal's Motors Pty. Ltd.	£1424.12. 6	
Melford Motors Pty.Ltd.	£4500. - . -	
Taxable income as shown in attached notice	73277 81373	<u>154650</u>



In the High  
Court of  
Australia

No. 10.

Notice of  
Objection,  
4th March 1953.

No. 10.

Re Lauri Joseph Newton  
Year ended 30th June 1951  
Notice of Objection

FILE No. C.12664

COMMONWEALTH OF AUSTRALIA

INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

ASSESSMENT ACT 1936-1950

NOTICE OF OBJECTION AGAINST ASSESSMENT

I hereby object against the amended assess- 10  
ment of income tax based on income derived during  
the year ended 30th June, 1951 and issued to me by  
Notice of Amended Assessment dated 9th January,  
1953, on the following grounds :-

1. That I am not liable to the tax assessed, or 10  
the additional tax, or any part thereof.
2. That the additional amounts brought to tax  
by the said assessment were dividends declar-  
ed on shares in the capital of certain com- 20  
panies and I disposed of my shares therein  
by sale prior to the declaration of the said  
dividends and did not receive and never was  
entitled to receive the said dividends.
3. That the said dividends were not income de-  
rived by me.
4. That as I did not derive the said amounts of  
income, I am not liable to the additional  
amounts of tax for "omitted" income.
5. That I made to the Commissioner a true and 30  
full disclosure of all the material facts  
necessary to my assessment and there has  
been no avoidance of tax.
6. That additional tax for omitted income cannot  
be charged in respect of any amounts brought  
to tax by reason of Section 260 of the Income  
Tax and Social Services Contribution Assess-  
ment Act 1936-1950 as I in fact did not re-  
ceive such amounts.

7. That there was no contract agreement or arrangement in relation to my affairs to which or in respect of which Section 260 of the said Act could in my circumstances apply or operate.
8. That Section 260 of the said Act has no application to income such as dividends rebateable under Section 107.
9. That the Income Tax and Social Services Contribution Assessment Act, 1936-1950 has no application to income which a taxpayer is not entitled to receive and in fact did not receive.
10. That the said Act does not authorise the assessment of a taxpayer on income of some other person and received by that other person.
11. That the said Act does not authorise the assessment of amounts received from the disposal of shares held as investments and which are of a capital nature as my shares were.
12. That the said Act and in particular Section 260 thereof to the extent to which it purports to authorise the imposition of tax upon moneys that have never been received by the taxpayer or to which he is not or has never been entitled is not authorised by the Commonwealth of Australia Act and is invalid.
13. That to the extent to which the said Act authorises the said amended assessment it is invalid and unconstitutional in as much as it offends the provisions of Section 55 of the Constitution.
14. That the additional amounts of income included in the assessment as income derived from the Estate of the late Joseph Nathan and the Estate of the late C.M. Nathan have been wrongly so included, as I was not presently entitled thereto.
15. That I am not liable to the additional amounts of tax assessed for omitted income in respect of the additional amount of income included in the assessment as derived from the Estate of the late Joseph Nathan and the Estate of the late C.M. Nathan.
16. That the additional amount of £567 included in my assessment in respect of income from Maples Partnership (N.S.W.) has been wrongly included and an incorrect basis of assessment has been adopted in computing the income of the said

In the High  
Court of  
Australia

No. 10.

Notice of  
Objection,  
4th March 1953  
- continued.

In the High Court of Australia

No. 10.

Notice of Objection, 4th March 1953 - continued.

Partnership in respect of Hire Purchase Sales.

17. That the rates of tax and the amounts of tax are excessive.

DATED the Fourth day of March 1953.

(Signed) ..... Lauri J. Newton

No. 11.

Notice of Disallowance of Objection, 4th June 1953

No. 11.

Re Lauri Joseph Newton Year ended 30th June 1951 Notice of Disallowance of Objection.

10

Phone No. FA.8431

Form I.T. 70

Telegraphic Address "Centax" Melbourne

In Your Reply Please quote this No. C12664

Address your reply to - Deputy Commissioner of Taxation Box 769G. Melbourne. C.1.

COMMONWEALTH OF AUSTRALIA

Deputy Commissioner of Taxation,

London Stores Building, 152 Elizabeth Street, MELBOURNE. C.1.

20

Lauri J. Newton Esq., C/- J.V. Ratcliffe, 53 Martin Place, SYDNEY, N.S.W.

4th June, 1953.

Dear Sir,

Income Tax and Social Services Contribution Assessment Act, 1936-1951

I desire to inform you that your objection, dated 4/3/53 to the amended assessment, notice of which was issued on 9/1/53 in respect of income

30

derived during the year ended 30.6.51 has been considered and has been disallowed.

In the High  
Court of  
Australia

—  
No. 11.

Notice of Dis-  
allowance of  
Objection,  
4th June 1953  
- continued.

10 It is now competent for you to request that the decision be referred to a Board of Review for review, or to request that your objection be treated as an appeal and forwarded either to the High Court, or to the Supreme Court of a State. It is necessary, however, that you make your request in writing within sixty days after the service by post of this notification, in accordance with Section 187 of the Income Tax Assessment Act, quoted on back hereof.

Unless the fee of £1 referred to in Section 188 (see back hereof) accompanies your request to refer the decision on the objection to any of the tribunals referred to in Section 187, such request cannot be complied with.

Yours faithfully,

D.L. CANAVAN

20 Deputy Commissioner of Taxation.

—  
No. 12.

No. 12.

Re Lauri Joseph Newton  
Year ended 30th June 1951  
Request to forward Objection to Court

Request to  
forward Objec-  
tion to Court,  
24th July 1953.

—  
File No. C 12664

To -  
The Commissioner of Taxation,  
152 Elizabeth Street,  
MELBOURNE.

30 I LAURI JOSEPH NEWTON of 4 Hamilton Road Malvern Warehouseman being dissatisfied with the decision of the Commissioner of Taxation in respect of an objection lodged by me dated the Fourth day of March 1953 to the amended assessment of income tax based on income derived during the year

In the High  
Court of  
Australia

—  
No. 12.

Request to  
forward Objec-  
tion to Court,  
24th July 1953  
- continued.

ended the Thirtieth day of June 1951 and issued to me by notice of amended assessment dated the Ninth day of January 1953 DO HEREBY REQUEST the Commissioner of Taxation to treat the said objection as an appeal and to forward it to the High Court of Australia and I forward herewith the sum of One Pound as required by Section 188 of the Income Tax Assessment Act 1936-1949.

DATED the twenty fourth day of July 1953

(Sgd.) LAURI JOSEPH NEWTON  
By his Attorney

10

F.E. BUNNY.  
—

39.

In the High  
Court of  
Australia

---

No. 13.

Return of  
Income and  
Statement,  
18th December  
1950.

No. 13.

Re Lionel Newton

Year ended 30th June 1950

Return of Income and Statement

---



INCOME TAX AND SOCIAL SERVICES CONTRIBUTION-VICTORIA CENTRAL OFFICE PERSONAL RETURN

Taxpayers who carry on a Business or Profession should use Form B

Form A RETURN OF INCOME derived from all Sources in and out of Australia during the twelve months from 1st July, 1949, to 30th June, 1950.

NAME IN FULL OF PERSON: NEWTON LIONEL. Residing at: 44 Hopetoun Road, Toorak. Occupation: Warehouseman. States from which Australian income is derived: Vic., Tas & N.S.W.

WHERE TAX HAS BEEN EVADED THE PENAL PROVISIONS OF THE ACT PROVIDE FOR THE IMPOSITION OF SEVERE PENALTIES. SEE INSTRUCTIONS TO PERSONS MAKING RETURNS ON PAGE 4 OF THIS RETURN.

PART A.—INCOME FROM PERSONAL EXERTION.

Table with 2 columns: Description of income and Amount. Includes Salary (2800), Dividends (85), and Total Income (34769).

DEDUCTIONS.—Attach lists where called for.

Table with 2 columns: Description of deduction and Amount. Includes Subscriptions (2511) and Total Deductions (2511).

PART B.—INCOME FROM PROPERTY.

Table with 2 columns: Description of property income and Amount. Includes Dividends (2595), Interest (255), and Total Income (4836).

DEDUCTIONS.—Attach lists where called for.

Table with 2 columns: Description of deduction and Amount. Includes Rates and Land Taxes (386) and Total Deductions (386).

TOTAL NET INCOME FROM PERSONAL EXERTION AND PROPERTY—(Add Items 15 and 30) £ 56906

PARTICULARS RELATING TO SOURCES OF INFORMATION.

Form with questions and answers regarding sources of information. Includes a signature by the agent J. V. Bateliffe dated 18th December, 1950.

DECLARATION.

I, the person making this Return, declare that the particulars shown therein, and also those stated in the Accounts, Balance-sheets, Documents, and Lists herewith, are true and correct in every particular...

USUAL SIGNATURE OF TAXPAYER (Sgd.) L. Newton

ORIGINAL GROUP CERTIFICATES AND/OR TAX STAMPS SHEETS MUST BE ENCLOSED WITH THIS RETURN (SEE STATEMENT No. 2) AND SHOULD BE PINNED (NOT PASTED) TO PAGE 3. SEE PAGE 4 HEREOF FOR CLAIM FOR CONCESSIONAL ALLOWANCES.

THIS RETURN SHOULD BE LODGED BY 31st JULY, 1950, WITH ORIGINAL GROUP CERTIFICATES AND/OR TAX STAMPS SHEETS ENCLOSED.



CLAIM FOR CONCESSIONAL ALLOWANCES SUBJECT TO REBATE OF TAX.

~~NOTE—UNLESS FULL PARTICULARS AND AMOUNTS ARE RECEIVED AS REQUIRED IN THIS STATEMENT, REBATES ARE NOT ALLOWED.~~

Office Use Only

\*SPOUSE, \*FEMALE RELATIVE, \*DAUGHTER-HOUSEKEEPER, \*HOUSEKEEPER or \*PARENT.  
~~(See items (a), (b), (c) and (d) of Instruction No. 22, Page 4.)~~

Name of Dependant (including Spouse) or Housekeeper.		Relationship to Taxpayer.	Place of Residence of Dependant or Housekeeper.	Income during the year of Spouse (after marriage), Female Relative, Daughter-house-keeper or Person apart from Taxpayer's contributions. If no income write "Nil."	If wholly maintained (or, in the case of a Housekeeper, wholly engaged) for whole of year ended 30.6.50, insert "wholly." If not, state for what period wholly maintained or engaged. If married during year, state date of marriage.
Surname	Full Christian Name.				
NEWTON	Thelma	Wife	Same as Taxpayer	Nil	Wholly

~~\*CHILDREN UNDER 16 YEARS OF AGE. See item (e) of Instruction No. 23, Page 4.~~

Name of Child.	Date of Birth.	Place of Residence.	State if wholly maintained during whole of year ended 30.6.50. Answer "Yes" or "No."	If not wholly maintained for the whole of the year state in what other way partially maintained or for what period wholly maintained. If income derived during year by child state over 16 years and under 18 years of age, state amount.

~~\*STUDENT CHILDREN 16-19 YEARS OF AGE. See item (f) of Instruction No. 23, Page 4.~~

Name of Child.	Date of Birth.	Place of Residence.	State if wholly maintained during whole of the year ended 30.6.50. Answer "Yes" or "No."	If not wholly maintained for whole of the year state in what other way partially maintained or for what period wholly maintained. If income derived during year by child state over 16 years and under 18 years of age, state amount.	Name and address of school or university at which child is receiving full time education. If not at school or university for whole year, state period.	Value of any assistance (consisting of money, accommodation or assistance) provided by the Commonwealth or State Government for education of child. Give full particulars.

~~\*INVALID DEPENDANTS OVER 16 YEARS OF AGE. (Children, Step-Children, Brothers or Sisters). See item (g) of Instruction No. 23, Page 4.~~

Name of Invalid and Relationship to Taxpayer.	Date of Birth.	Place of Residence.	State if wholly maintained during whole of year ended 30.6.50. Answer "Yes" or "No."	If not wholly maintained for the whole of the year state in what other way partially maintained or for what period wholly maintained. If income derived during year by invalid dependant, state amount.	Pension Certificate Number.	Total amount of pension received during year.

~~\*MEDICAL, DENTAL, OPTICAL, DIATHERMIC TREATMENT EXPENSES AND ATTENDANT'S REMUNERATION (including amounts paid by the Commonwealth under the Hospital Benefit Act 1945). Amounts not exceeding £50 (including up to £20 for attendant's remuneration) in respect of each of the following:—~~

~~\*ARTIFICIAL LIMB (on Date of issue), ARTIFICIAL EYE or HEARING AID for personal use of taxpayer, spouse, or child under 21 years of age.~~

~~\*FUNERAL EXPENSES (not exceeding £75) paid in respect of death of taxpayer's spouse, or child under 21 years of age, to the extent to which those expenses are not covered by a cwp Society or Association.~~

Name of person in respect of whom each claim is made.	Relationship to Taxpayer. If child, state Date of Birth.	Name and Address of Legally Qualified Medical Practitioner, Optician, Dentist, &c.	State nature of expenses, e.g., Medical, Dental, etc.	AMOUNT.
Lionel Newton	Self	A. W. Callister	Chemist	10

Receipts must be produced on request, and unless full details required by each column are inserted, the claim will be disallowed.

NAME OF COMPANY, SOCIETY OR FUND	AMOUNT
<del>LIFE ASSURANCE premiums paid, and payments thereon—FRIENDLY SOCIETY, SUPERANNUATION FUND, SOCIETY, or similar FUND.</del>	<del>£</del>

RATES and LAND TAXES, for which the taxpayer is personally liable, paid on properties from which no income is derived, not including amounts paid for excess water (attach list)	312
GIFTS of £1 and upwards to Public Charitable Institutions, &c. (See Instruction No. 25, Page 4)	94
<b>TOTAL</b>	<b>406</b>

~~CALLO paid to a ... company operating in Australia. (attach list). (See Instruction No. 26, Page 4).~~

\* Rebates in respect of these items are allowable to resident taxpayers only.

PARTICULARS OF GROUP CERTIFICATES, TAX STAMPS SHEETS, INTERIM STAMPS RECEIPTS AND OR CERTIFICATES OF CREDIT ATTACHED TO THIS RETURN FOR ALLOWANCE OF CREDIT.

Where a taxpayer has been subject to instalment deductions during the year ended 30th June, 1950, must forward original Group Certificates, Tax Stamp sheets, and interim stamps and must complete the following statement:— These documents are required in order that the Department may readily credit taxpayers with the value of instalments deducted during the year ended 30th June, 1950. Group Certificates or Tax Stamp Sheets in respect of earnings derived AFTER 30th JUNE, 1950, should not be forwarded with this return, but should be held and attached to the 1951 return of income.

Table with columns: Serial No., Whether Group certificate or Tax Stamp sheet, Employer's Name, Period of Employment, Salary or Wages, INSTALMENTS. Includes entries for 710846 Group Certificate Industrial Acceptance Corp Ltd. and M146320 do. (N.S.W.) Bebarfalds Ltd. with a TOTALS row at the bottom.

STATEMENT No. 3

ZONE ALLOWANCE

If an allowance is a special deduction to persons residing in prescribed areas only. A copy of the map delineating the respective zones may be inspected at any Post Office within the zones, or at the Taxation Offices. (See Instruction No. 22, Page 4.)

STATEMENT No. 4

LIVING-AWAY-FROM-HOME ALLOWANCE

If allowance received under award, industrial agreement, etc., state name of award, etc. (See Instruction No. 22, Page 4.)

STATEMENT No. 5

PAY AND ALLOWANCES EARNED AS A MEMBER OF THE DEFENCE FORCE.

(Do not complete this statement if you were discharged before 1st July, 1949.)

Form for Statement No. 5 with sections for MEMBERS WHO HAVE SERVED OVERSEAS, DEFERRED PAY received in respect of service after 1st July, 1947, and GRATUITY received under Post-War Pay Code.

STATEMENT No. 6

DIVIDENDS FROM AUSTRALIAN AND EX-AUSTRALIAN COMPANIES, INCLUDING SHARES DISTRIBUTED AS BONUS SHARES and DISTRIBUTIONS BY LIQUIDATORS.

Total dividends (including exempt dividends) must be returned. If it is claimed that the whole or part of any dividend is exempt, an appropriate note should be inserted against the dividend. Dividends on Preference shares should be separately shown. Dividends must be expressed in Australian Currency.

STATEMENT No. 7

PARTICULARS OF AUSTRALIAN AND EX-AUSTRALIAN INTEREST RECEIVED.

Full details of Government Loans must be shown to obtain benefit of any rebates allowable. Exempt interest must be shown with an appropriate note distinguishing exempt interest from Australian and ex-Australian sources.

Table for Statement No. 7 with columns for Interest on Commonwealth Government Loans (Issued prior to and after 1st January 1940), Interest on State Government Loans and on Loans issued free of State Income Tax by Authorities of a State, and OTHER INTEREST.

ATTACH LISTS IF SPACE INSUFFICIENT

NOTE.—(1) Interest must be expressed in Australian Currency (2) Total interest to be stated in Item 18 36

LIONEL NEWTON  
FEDERAL INCOME TAX RETURN FOR THE YEAR ENDED  
30th JUNE, 1950

In the High  
Court of  
Australia

No. 13.

Item <u>7</u>	<u>DIRECTORS FEES</u>		
	Ajax Insurance Co. Ltd.	£100. 0. 0	
	Bebarfalds Limited	300. 0. 0	
	Industrial Acceptance Cor- poration Ltd.	702. 6. 1	
10	Maples New South Wales	58. 6. 8	<u>£1,160.12.9</u>

Return of  
Income and  
Statement,  
18th December  
1950 -  
continued.

Items 10 & <u>20</u>	<u>PARTNERSHIP INCOME -</u>			
		<u>Property Income</u>		
		<u>Personal</u>	<u>Section</u>	<u>Other</u>
		<u>Exertion</u>	<u>160AB</u>	<u>Dona-</u>
				<u>tions</u>
	Maples - Vic. & Tas	£22161	£2	£839
	" - N.S.W.	8762	-	29
	Morton Trust, N.S.W. (Net profit to cessa- tion of operation)	19	-	-
20		<u>£30942</u>	<u>2</u>	<u>868 89</u>

Item <u>17</u>	<u>(a) DIVIDENDS - Taxable</u>		
	Bebarfalds Limited	£154. 9. 7	
	Hotham Estates Pty. Ltd.	77.11. 9	
	Melbourne Properties Pty. Ltd.	1. 8	
	Industrial Acceptance Corporation Ltd.	1936. 3. 9	
30	The Block Pty. Limited	427.12. 0	<u>£2,595.18.9</u>

	<u>(b) DIVIDENDS - Subject to Rebate Sec. 107</u>		
	Bebarfalds Limited	£567. 7. 3	
	Christies Pty. Limited	359. 3. 6	
	Hotham Estates Pty. Limited	25.19. 0	
	Melbourne Properties Pty. Limited	1. 4	
	The Block Pty. Limited	204.10. 6	<u>£1,157.1.7</u>

40 During the year I participated in a bonus issue of shares by Bebarfalds Limited and received 257 fully paid shares of £1 each. This distribution was made out of funds arising from the issue of shares

In the High  
Court of  
Australia

at a premium and is therefore claimed to be exempt  
from Federal Income Tax under the provisions of  
Section 44 (2)(b)(iii).

<p>No. 13.</p> <p>Return of Income and Statement, 18th December 1950 - continued.</p>	<p>Item <u>18</u> <u>INTEREST RECEIVED</u></p> <p><u>Commonwealth Bonds:</u> Issued prior to 1st January, 1940</p> <p style="padding-left: 40px;">3<math>\frac{7}{8}</math>% 1954 £9.13. 9</p> <p>Issued after 1st January, 1940</p> <p style="padding-left: 40px;">3<math>\frac{1}{4}</math>% 1957 £9.15. 0</p> <p style="padding-left: 40px;">3<math>\frac{1}{4}</math>% 1960 <u>16. 5. 0</u> <u>26. 0. 0</u></p> <p style="text-align: right;">£35.13. 9</p>	10
<p>Item <u>14 &amp;</u> <u>26</u></p>	<p>Interest Paid -</p> <p>Estate of the late Joseph Nathan re purchase of share in Maples Partnership £997. 0.0</p> <p>English, Scottish &amp; Australian Bank Ltd. <u>5,587.12.3</u> <u>£6,584.12.3</u></p> <p>Interest Claimed - <u>P.E. Income</u> <u>Pty. Income</u></p> <p>Estate late Joseph Nathan £973. 0.0</p> <p>English, Scottish &amp; Australian Bank Ltd. @ 4<math>\frac{1}{2}</math>% Maples Partnership 18960 853. 4.0</p> <p>Shares in Bebarfalds Ltd. 4104 £184.13.8</p> <p>Morton Trust (1 month) 5000 18.15.0</p> <p>Shares in Selpam Manufacturing Co. 1898 85. 8.3</p> <p>Shares in Industrial Acceptance Corpora- tion Ltd. (8 months) 3850 115.10.0</p> <p>Maples N.S.W. Partner- ship 10365 <u>466. 8.6</u></p> <p style="text-align: right;"><u>£2,311. 7.6</u> <u>£385.11.11</u></p>	20
	<p><u>REBATES :-</u></p> <p><u>Rates and Taxes Paid -</u></p> <p>State Land Tax £7. 1.8</p> <p>Federal Land Tax 219.18.4</p> <p>Melbourne &amp; Metropolitan Board of Works 27.10.0</p> <p>City of Malvern 41. 5.0</p> <p>Shire of Gisborne <u>16. 5.0</u> <u>£312. 0.0</u></p>	40

Donations -

Wattle Day Appeal	5. 5. 0	
Donations as per Maples Partnership Return	<u>89. 0. 0</u>	<u>£94. 5. 0</u>

In the High  
Court of  
Australia

            
No. 13.

Return of  
Income and  
Statement,  
18th December  
1950 -  
continued.



45.

In the High  
Court of  
Australia

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No. 14.

Notice of  
Assessment,  
13th December  
1951.

No. 14.

Re Lionel Newton

Year ended 30th June 1950

Notice of Assessment

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Taxation Department.—Official Receipt.

File No. Amount Paid Receipt No. Date.

Received the above-mentioned amount

Receiver.

ORIGINAL COMMONWEALTH OF AUSTRALIA I.T. FORM 2.  
**NOTICE OF ASSESSMENT—CENTRAL OFFICE—1950-1951**  
**INCOME TAX AND SOCIAL SERVICES CONTRIBUTION**  
 (Based on Income Derived during Year ended 30th/6/1950)  
 File No. C. 12665

VN

Lionel Newton, Esq.,  
 C/- J.V. Ratcliffe, Esq.,  
 53 Martin Place,  
 SYDNEY N.S.W.

In accordance with the provisions of the Income Tax Assessment Act 1936-1949 and the Social Services Contribution Assessment Act 1945-1948 the Income Tax and Social Services Contribution payable by you for the financial year ended 30th June, 1950, have been assessed as under. The Provisional Tax and Contribution payable by you in respect of the income of the financial year ending 30th June, 1951, is also notified hereunder:—

Taxable and Contributable Income	Social Services Contribution	Income Tax
Personal Exemption £2483		
Property (a) Other U.S.A. (b) £ 5365	118	150.1961
(b) Interest on Com. Loans issued prior to 1.1.1944 £ 21	118	152.5140
<b>Total</b>		<b>66.7503</b>
<b>Gross Contribution and Gross Tax</b>	<b>£2840.3.--</b>	<b>£3743.12.--</b>
Deduct Rebates	£	£ 332.6.--
<b>Net Contribution and Net Tax on income derived during year ended 30th June, 1950</b>	<b>£2840.3.--</b>	<b>£3411.6.--</b>
Additional Amounts for late or no return	£	£
Additional Amounts for income understated by £	£	£
Provisional Amount in respect of income year ending 30th June, 1951		<b>£25708.5.--</b>
Less Provisional Amounts in respect of income year ended 30th June, 1950	<b>£2840.3.--</b>	<b>£49119.11.--</b>
<b>Income Tax—Payable/To be credited</b>	<b>£4632.10.--</b>	<b>£39969.12.--</b>
<b>Contribution—Payable/To be credited</b>	<b>£1792.7.--</b>	<b>£ 9149.19.--</b>
<b>Income Tax and Contribution—Payable/To be credited</b>		<b>£ 7357.12.--</b>
Credit for Group Certificates and/or Tax Stamps furnished with return		£ 102.8.6.
<b>Net Amount—Payable/To be credited</b>		<b>£ 7255.3.6.</b>
Arrears due as per N/A Y/E 30.6.48. £ 3.17.		£ 7928.4.--
<b>Total Amount—Payable/To be credited</b>	<b>£7924.7.--</b>	<b>£15183.7.6.</b>

**IMPORTANT**  
 Please forward this notice with payment.  
 Receipt will be printed by cashregister in space above.  
**HOURS FOR PAYMENT**  
 (At Address herein)  
 9.30 a.m. to 3 p.m.  
 (Monday to Friday)

This amount is due and payable on 6.1.52. (inclusive of arrears which are payable forthwith unless otherwise arranged). After that date, additional tax shall be due and payable at the rate of ten per centum per annum on the amount unpaid.

Fourth Floor, London Stores Building  
 192 Elizabeth Street, Melbourne, C.I. **D. L. CANAVAN**  
 Deputy Commissioner of Taxation.

Objection may be lodged within 60 days after service of this Notice against the imposition of a fresh liability in respect of any particular or the increase of an existing liability in respect of any particular caused by this assessment; but, notwithstanding any such objection, the full amount of the Tax and Contribution must be paid on or before the date of payment specified hereon.

1950 - 1951

I.T. Form 8(E)

In the High  
Court of  
Australia

## INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

## ALTERATION SHEET

No. 14.

Name Lionel Newton, Esq.

File No. C 12665

Notice of  
Assessment,  
13th December  
1951 -  
continued.Alterations made in Return of Income derived during  
year ended 30/6/50

<u>Description of Alterations</u>		<u>Personal Exertion</u>	<u>Pro- perty</u>	<u>Total</u>
		£	£	£
10	Net Income as returned	32458	4450	36908
	1. Income from Maples (Vic. & Tas.)			
	Returned as £22161 P.E.			
	Assessed as £22186 P.E. Add	+25		+25
	2. Income from Est. Joseph Nathan			
	Returned as £1079 Pty.			
	Assessed as £2015 Add		+936	+936
	3. Concessional rebate res- pecting Gifts ex Maples :-			
	As claimed £89			
20	As allowed £66			
Taxable Income as shown in attached notice		£ 32483	5386	37869



In the High  
Court of  
Australia

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No. 15.

Notice of  
Amended  
Assessment,  
9th January  
1953.

No. 15.

Re Lionel Newton

Year ended 30th June 1950

Notice of Amended Assessment

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Received the above-mentioned amount.

Receiver.

**COMMONWEALTH OF AUSTRALIA**  
**NOTICE OF AMENDED ASSESSMENT—CENTRAL OFFICE—1950-1951**  
**INCOME TAX AND SOCIAL SERVICES CONTRIBUTION**  
 (Based on Income Derived during Year ended 30/6/1950)

File No. G. 12665

VM

Lionel Newton, Esq.,  
 C/- J.V. Ratcliffe, Esq.,  
 53 Martin Place,  
 SYDNEY, N.S.W.

In accordance with the provisions of the *Income Tax Assessment Act 1936-1949*, and the *Social Services Contribution Assessment Act 1945-1948*, the assessment of income tax and social services contribution and/or the notification of provisional tax and provisional contribution notified to you on 13.12.51. has been amended on account of:—

Adjustment as per form 8e herewith

Taxable and Contributable Income				Social Services Contribution	Income Tax
Item	As previously assessed	Adjustment	As Amended		
Personal Exemption	32483		32483		159.3711
Property—(a) Other than (b)	5165	132162	137527	18	150.8873
(b) Int. or Com. Income assessed prior to 1/1/50.	21		21	18	70.3831
<b>Total</b>	<b>37869</b>	<b>132162</b>	<b>170031</b>		
<b>Gross Contribution and Gross Tax</b>				<b>£2752.6.-</b>	<b>£ 113196.9.-</b>
<b>Deduct Debts</b>					<b>£ 347.7.-</b>
<b>Net Contribution and Net Tax on Income derived during year ended 30th June, 1950</b>				<b>£2752.6.-</b>	<b>£ 112849.2.-</b>
Additional amounts for late or no return					
Additional amounts for income understated by £132162				<b>£4956.1.-</b>	<b>£ 44718.18.-</b>
Provisional amounts in respect of income year ending 30th June, 1951					<b>£ 25708.5.-</b>
Less Provisional amounts in respect of income year ended 30th June, 1950				<b>£7768.7.-</b>	<b>£ 103276.5.-</b>
<b>Income Tax—Payable/To be repaid</b>					<b>£ 4632.10.-</b>
<b>Contribution—Payable/To be repaid</b>					<b>£ 143306.13.-</b>
<b>Income Tax and Contribution—Payable/To be repaid</b>				<b>£3075.17.-</b>	<b>£ 156382.10.-</b>
Credits previously allowed					<b>£ 7357.12.-</b>
<b>Net Amount—Payable/To be repaid</b>					<b>£ 149024.18.-</b>
Arrears Cr. by T.F. from y/e 30.6.48				<b>£ 4.14.-</b>	
Arrears Cr. by T.F. from y/e 30.6.49				<b>£926.10.-</b>	<b>£ 931.4.-</b>
<b>Total Amount—Payable/To be repaid</b>					<b>£ 148093.14.-</b>
Date 9.1.53.					<b>30.6.51.</b>

Amount in this column is due and payable on 12.2.53.

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I.T. Form 8

In the High  
Court of  
Australia

## FEDERAL INCOME TAX

## ALTERATION SHEET

No. 15.

Name Lionel Newton

File No. C 12665

Notice of  
Amended  
Assessment,  
9th January  
1953 -  
continuedAlterations made in Return of Income derived during  
year ended 30th June, 1950

	<u>Description of Alterations</u>	<u>Personal Pro-</u>		<u>Total</u>
		<u>Exertion</u>	<u>erty</u>	
		£	£	£
10	Taxable Income as previously assessed	32483	5386	37869

Income derived by you being your  
proportion of distributions made by  
the following companies :-

	<u>Company</u>	<u>Amount of Distribution</u>	<u>Date of Your Distribution</u>	<u>Pro-portion</u>			
20	Lane's Motors Pty. Ltd.	£262232	20.12.49	£16654			
		£175493	20.12.49	£11145			
		<u>£ 11866</u>	<u>22. 3.50</u>	<u>£ 754</u>	-	28553	28553
	Neal's Motors Pty. Ltd.	£137086	20.12.49	£ 9238			
		£121556	20.12.49	£ 8192			
		£154997	20.12.49	£10445			
		<u>£ 36444</u>	<u>22. 3.50</u>	<u>£ 2456</u>	-	30331	30331
30	Melford Motors Pty. Ltd.	£ 97200	20.12.49	£17666			
		£ 72399	20.12.49	£13159			
		<u>£ 24759</u>	<u>22. 3.50</u>	<u>£ 4500</u>	-	35325	35325

(excluding amounts subject to section  
107 rebate as below)Income from Estate of Joseph Nathan,  
Dec'd.As previously assessed £83 personal  
exertion £2015 Pty.As now assessed £83 personal  
exertion £20340 Pty. - 18325 18325

In the High  
Court of  
Australia

Description of Alterations

<u>Personal Pro-</u>	<u>Exertion</u>	<u>per-</u>	<u>erty</u>	<u>Total</u>
£	£	£	£	£

No. 15.  
Notice of  
Amended  
Assessment,  
9th January  
1953 -  
continued

Income from Estate of Catherine  
M. Nathan, Dec'd.

As previously assessed	£83 personal exertion	£225	pty.			
As now assessed	£83 personal exertion	£19883	pty.	-	19628	19628
						10

Amounts subject to 100% section 107  
rebate excluded from assessments:-

Lane's Motors Pty. Ltd.	£ 544
Neal's Motors Pty. Ltd.	£2456
Melford Motors Pty.Ltd.	£4500

Taxable Income as shown in  
attached Notice

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£	32483	137548	170031
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In the High  
Court of  
Australia

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No. 16.

Return of  
Income and  
Statement,  
10th December  
1951.

No. 16.

Re Lionel Newton

Year ended 30th June 1951

Return of Income and Statement

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10

Lodged under an extension of time until  
31/12/51 requested in letter dated 30/11/51

<b>COMMONWEALTH OF AUSTRALIA</b>  <b>INCOME TAX AND SOCIAL SERVICES CONTRIBUTION</b>	<b>CENTRAL OFFICE</b> <b>PERSONAL RETURN</b> Taxpayers who carry on a Business or Profession must complete Form B <b>RETURN OF INCOME derived from all Sources in and out of Australia during the twelve months from 1st July, 1950, to 30th June, 1951</b>	<b>Form A</b>  <b>File No.</b>  C.12665  For Office Use Only
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**HOW TO PREPARE THIS RETURN**

- ~~1. Insert NAME and ADDRESS and other details required below.~~
- ~~2. Insert details of ALL INCOME Page 2.~~
- ~~3. Insert details of DEDUCTIONS claimed Page 3.~~
- ~~4. Complete Summary of Income and Deductions Page 3.~~
- ~~5. Partnerships and Trusts must complete DISTRIBUTION STATEMENT below.~~
- ~~6. Pin ORIGINAL Group Certificates and/or Tax Stamps Sheets to Page 3.~~  
 If these documents are not available from your employer by 31st July, 1951, YOUR EMPLOYER should make an application to the Taxation Office for an extension of time to cover the lodgment of returns by his employees.
- ~~7. Make DECLARATION below, and SIGN personally.~~
- THIS RETURN SHOULD BE LODGED WITH THE DEPUTY COMMISSIONER OF TAXATION (CENTRAL OFFICE) BOX 796, G.P.O., MELBOURNE**
- ~~A person residing in or deriving income only from the Australian Capital Territory should lodge the return with the Commissioner of Taxation, Canberra, A.C.T.~~
- ~~If a full-time member of the Defence Force, send this return to the Deputy Commissioner of Taxation in the Capital City of the State in which you enlisted or were called up.~~

NAME IN FULL	Surname <b>NEWTON</b>	USE BLOCK LETTERS <b>LIONEL</b>	Christian Names
Postal Address for Service of Notices ..	C/- John V. Ratcliffe, 53 Martin Place, Sydney, N.S.W. <small>You are required to notify to the Deputy Commissioner any change of address for service of notices.</small>		
Residential Address .. .. .	44 Honetoun Road, Toorak		<input checked="" type="checkbox"/> same as Postal Address write "As Above"
If married, state full name of wife or husband .. .. .	Thelma Newton		
My Occupation is .. .. .	Warehouseman		
Employer's Industry .. .. .			
Last Return lodged at Taxation Office (Capital City)	Melbourne		
My address then being .. .. .	As above		

A deduction will not be allowed unless Item 24 on Page 3 is completed.

When stating industry and occupation, state what kind of manufacturer, wholesaler, retailer, craftsman, &c. Unemployed persons to state industry of last employer

If no previous Return, attach statement giving reasons and showing Date of Birth, and income for each of the previous three years.

**DECLARATION**

I, the person making this Return, declare that the particulars shown therein are true and correct in every particular and disclose without reservation or exception a full and complete statement of the total income derived from all sources both in and out of Australia by me during the year 1st July, 1950, to 30th June, 1951.†

Dated this Tenth day of December 1951 (SIGN HERE)  
 Usual Signature of Taxpayer (Sgd.) L. Newton

This declaration and all attached sheets must be signed by the Taxpayer personally.

**DISTRIBUTION STATEMENT BY TRUSTEE OR PARTNERSHIP**

Trustees are not taxable except on income to which no person is presently entitled, or on income held on account of a person who is under a legal disability. A partnership (other than a partnership in the circumstances prescribed by Section 94 of the Act) is not taxable, each partner being taxable on his or her share of the profits.

Name in full of each Partner or Beneficiary	Residential Address	Is the Beneficiary under any legal disability? (Yes or No)	Salary of Partner	Share of Income, not including Salary, to which each partner is entitled or which is distributable to each beneficiary		OFFICE USE ONLY				
				Proportion	Amount	C/Loan		Rebate	General	
						To 1940	From 1940			
					P.E. £	Pty. £				

Where a beneficiary is entitled to a share of specific income, or where an annuity is payable from Corpus, particulars should be stated.

**PARTICULARS RELATING TO SOURCES OF INFORMATION**

To be given by—A. Any person who charges directly or indirectly any fee for preparing, or assisting to prepare, this return } Cross out whichever does not apply.  
 B. Every person carrying on business who does not furnish with his return an agent's certificate.

Question	Answer
(1) What books of account, if any, are kept by or on behalf of the taxpayer? .. .. .	<u>Personal Records kept by the taxpayer</u>
(2) By whom are those books of account kept? (State name and address) .. .. .	
(3) Are those books of account audited each year? If so, by whom? .. .. .	
(4) Is the return in accordance with those books? .. .. .	<u>No. This return has been compiled</u>
(5) If the return is not in accordance with those books, on what basis and upon what information has the return been prepared? .. .. .	<u>from information supplied in writing</u>
(6) Have you satisfied yourself, and, if so, how, that the books of account, or other sources of information upon which the return is based, are correct and disclose the whole of the taxpayer's income from all sources? .. .. .	<u>by the taxpayer subject to independent verification where necessary.</u>

**CERTIFICATE BY AGENT** I, Joan Vincent Ratcliffe having charged the taxpayer a fee for preparing, or assisting in the preparation of, this return, hereby certify that the answers set forth above in the second column in this statement opposite to the questions set forth in the first column thereof are true and correct in every particular.

Date 7th December 1951 Signature of Agent (Sgd.) J.V. Ratcliffe  
 Agent's Registered Number 282

# INCOME

Item	INCOME FROM PERSONAL EXERTION	GROSS INCOME	OFFICE ONLY																																																	
1	<b>INCOME SHOWN ON GROUP CERTIFICATES AND OR TAX STAMPS SHEETS ATTACHED TO PAGE 3.</b>	£	£																																																	
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">Serial Number</th> <th rowspan="2">Whether Group Certificate or Tax Stamps Sheet</th> <th rowspan="2">Employer's Name</th> <th rowspan="2">Period of Employment</th> <th colspan="3">Instalments</th> <th rowspan="2">GROSS INCOME</th> <th rowspan="2">OFFICE ONLY</th> </tr> <tr> <th>£</th> <th>s.</th> <th>d.</th> </tr> </thead> <tbody> <tr> <td>GC183413</td> <td>Group Cert.</td> <td>Beharfalds Ltd.</td> <td>1.7.50 to 30.6.51</td> <td style="text-align: right;">72</td> <td style="text-align: right;">3</td> <td style="text-align: right;">0</td> <td style="text-align: right;">700</td> <td></td> </tr> <tr> <td>667453</td> <td>"</td> <td>Industrial Acceptance Corporation Ltd.</td> <td>" to "</td> <td style="text-align: right;">75</td> <td style="text-align: right;">1</td> <td style="text-align: right;">6</td> <td style="text-align: right;">720</td> <td></td> </tr> <tr> <td>687734</td> <td>"</td> <td>Lane's Motors Pty. Ltd.</td> <td>" to "</td> <td style="text-align: right;">37</td> <td style="text-align: right;">1</td> <td style="text-align: right;">0</td> <td style="text-align: right;">500</td> <td></td> </tr> <tr> <td colspan="4">(Office only) Credit Warrant No.</td> <td colspan="3" style="text-align: right;"><b>TOTAL INSTALMENTS</b></td> <td style="text-align: right;">£ 184</td> <td style="text-align: right;">5</td> <td style="text-align: right;">6</td> </tr> </tbody> </table>	Serial Number	Whether Group Certificate or Tax Stamps Sheet	Employer's Name	Period of Employment	Instalments			GROSS INCOME	OFFICE ONLY	£	s.	d.	GC183413	Group Cert.	Beharfalds Ltd.	1.7.50 to 30.6.51	72	3	0	700		667453	"	Industrial Acceptance Corporation Ltd.	" to "	75	1	6	720		687734	"	Lane's Motors Pty. Ltd.	" to "	37	1	0	500		(Office only) Credit Warrant No.				<b>TOTAL INSTALMENTS</b>			£ 184	5	6		
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(Office only) Credit Warrant No.				<b>TOTAL INSTALMENTS</b>			£ 184	5	6																																											
2	<b>INCOME NOT INCLUDED ABOVE</b>																																																			
	2 Salary, wages, stipend, bonuses, workers' compensation (give details), overtime, and earnings as employee of "Maples"	3550																																																		
	3 Value of (a) Board £ ; (b) Use of premises or quarters £ allowed to me by employer for weeks																																																			
	4 Living-away-from-home allowance, travelling allowance, entertainment allowance, cash allowance in lieu of quarters, sustenance, and other allowances allowed to me by employer (attach list)																																																			
	5 Pay and allowances earned as a member of the Defence Force or Citizen Defence Force																																																			
	6 Five per centum of retiring allowance, gratuity, or compensation received in lump sum (total amount received £ )																																																			
	7 Pension (not being a War Pension, or Invalid, Old Age, or Widow's Pension), superannuation, or retiring allowance received from																																																			
	8 Fees, commissions (attach list)	400																																																		
	9 Profits from sales of land, leases, shares, or any other property, purchased for re-sale (attach full particulars)																																																			
	10 Share in partnership of "Maples" (See statement attached) (where income is from personal exertion) in the State of	700	52																																																	
	11 Income as beneficiary under will, settlement, deed of gift or instrument of trust of (where trust income is from personal exertion) in the State of																																																			
	12 Other income from personal exertion (attach list)																																																			
	† All such allowances must be shown. Expenditure deductible in respect thereof may be claimed under Items 37 or 39.																																																			
13	<b>TOTAL INCOME FROM PERSONAL EXERTION</b>	<b>75922</b>																																																		

Item	INCOME FROM PROPERTY	GROSS INCOME	OFFICE ONLY																				
14	GROSS RENTS—including rent from sub-letting (attach list)																						
15	DIVIDENDS (including Exempt and Ex-Australian Dividends, Bonus Shares, and Liquidators Distributions)																						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Name of Company</th> <th>Gross Amount £</th> </tr> </thead> <tbody> <tr> <td>(See Statement attached)</td> <td style="text-align: right;">2205</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	Name of Company	Gross Amount £	(See Statement attached)	2205							2205											
Name of Company	Gross Amount £																						
(See Statement attached)	2205																						
	If it is claimed that the whole or part of any dividend is exempt, an appropriate note should be inserted against the dividend. Dividends on Preference shares should be separately shown. Dividends must be expressed in Australian Currency.																						
	INTEREST RECEIVED OR CREDITED TO ME (including Ex-Australian Interest)																						
16	Interest on Commonwealth Government Loans issued PRIOR TO 1st JANUARY, 1940																						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Principal</th> <th>Rate</th> <th>Maturity Date</th> <th>Interest £</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Principal	Rate	Maturity Date	Interest £																		
Principal	Rate	Maturity Date	Interest £																				
17	Interest on Commonwealth Government Loans issued AFTER 1st JANUARY, 1940, on State Government Loans and on Loans issued free of State Income Tax by State Authorities																						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Name of Government or Public or Municipal Body</th> <th>Principal</th> <th>Rate</th> <th>Maturity Date</th> <th>Interest £</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Name of Government or Public or Municipal Body	Principal	Rate	Maturity Date	Interest £																	
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18	Other Interest																						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">Name of Government, Bank, Company, Firm or Person to whom money is lent</th> <th rowspan="2">Address</th> <th colspan="2">Principal</th> <th rowspan="2">Rate</th> <th rowspan="2">Interest £</th> </tr> <tr> <th>1.7.50</th> <th>30.6.51</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Name of Government, Bank, Company, Firm or Person to whom money is lent	Address	Principal		Rate	Interest £	1.7.50	30.6.51														
Name of Government, Bank, Company, Firm or Person to whom money is lent	Address			Principal				Rate	Interest £														
		1.7.50	30.6.51																				
19	Premiums, and other amounts received in connexion with the grant, assignment or surrender of leases, including goodwill and licence (attach list)																						
20	Share in partnership of "Maples" (See statement attached) (where partnership income is from property) in the State of N.S.W. including C.L. section 160AB & C.O.	1115																					
21	Income as beneficiary under will, settlement, deed of gift or instrument of trust of (where trust income is from property) in the State of See Statement attached	2312																					
22	Other income from property—including annuities, royalties, tributes, licences, &c., (attach list)																						
23	<b>TOTAL INCOME FROM PROPERTY</b>	<b>5632</b>																					

## DEDUCTIONS

DEDUCTIONS FROM PERSONAL EXERTION INCOME							
Dependant	Name in Full	Date of Birth	Place of Residence of Dependant	Separate net income during year. If no income write "Nil"	If wholly maintained for whole of year write "Wholly." If not, give details	Maximum Deduction for Dependents £	AMOUNT CLAIMED £
24	SPOUSE or DAUGHTER-HOUSEKEEPER Thelma Newton		Toorak	Nil	Wholly	104	104
25	CHILDREN UNDER 16 YEARS OF AGE					78 (for one) 52 (others)	
26	PARENTS					104	
27	INVALID RELATIVES OVER 16 YEARS			Anount of Pension £	Other Income £	78	
28	STUDENT CHILDREN 16-21 YEARS <small>Give Name of School also</small>			Value of Government Assistance £	Other Income £	78	
29	HOUSEKEEPER			If wholly engaged for whole of year write "Wholly." If not, state for what period wholly engaged		104	
<b>30 MEDICAL, DENTAL, OPTICAL, FUNERAL EXPENSES, ETC.</b>							
Name of person in respect of whom each claim is made		Relationship to Taxpayer If child, state date of birth	Name and address of legally qualified medical practitioner, optician, dentist, &c.	State nature of expenses e.g. Medical, Dental, &c.		AMOUNT £	
Thelma Newton		Wife	Dr. F. Mulcahy	Medical		5	
Self			Dr. J. B. Somerset	"		1	
						6	
Less: Amounts recouped or payable by a Government, Public Authority, Society or Association .. .. .						Nil	
<b>NET CLAIM</b>						<b>6</b>	
31	SUBSCRIPTIONS .. .. .		Paid to				
32	LIFE ASSURANCE .. .. .		Paid to		Maximum deduction } £200		
	SUPERANNUATION &c., payments		.. .. .				
33	RATES and LAND TAXES .. .. .		Paid to		See Statement attached		
34	GIFTS to Public Institutions, &c. .. .. .		Paid to				
35	CALLS paid to mining companies .. .. .		Paid to		Total £ : 1/rd =		
36	ZONE AND OVERSEAS FORCES ALLOWANCES .. .. .		Place of residence within Zone	Nearest Post Office	Period of Residence		
37	LIVING-AWAY-FROM-HOME ALLOWANCE .. .. .		Rate of allowance	Period of receipt	Amount received	Derived whilst located at	
			Weekly		£		
38	Any other PERSONAL EXERTION DEDUCTIONS .. .. .		(Give Details)		See Statement attached		
<b>2341</b>							
<b>29 TOTAL PERSONAL EXERTION DEDUCTIONS</b>						<b>£ 2800</b>	

DEDUCTIONS FROM PROPERTY INCOME		£
40	Rates and Land Taxes for which the taxpayer is personally liable, paid on property from which rent is received (attach list)	
41	Repairs (not including alterations, additions, or improvements) to properties from which rent is received (attach list)	
42	Insurance Premiums (Fire, Burglary, &c.) paid on income-producing properties (attach list)	
43	Interest paid to See statement attached on borrowed money used to produce income from property	635
44	Commission paid to .. .. . of .. .. . for collection of income from property	
45	Rent paid to .. .. . of .. .. . for property or part thereof from which rent is received	
46	Any other deductions (attach list) .. Bank Charges and Exchange	2
<b>47 TOTAL PROPERTY DEDUCTIONS</b>		<b>£ 637</b>

SUMMARY OF INCOME AND DEDUCTIONS			
	PERSONAL EXERTION £	PROPERTY £	TOTAL £
TOTAL INCOME—ITEMS 13 AND 23, PAGE 2 ..	75922	5632	81554
TOTAL DEDUCTIONS—ITEMS 29 AND 47, ABOVE	2800	637	3437
<b>NET INCOME</b>	<b>73122</b>	<b>4995</b>	<b>78117</b>

SEE NOTE OVERLEAF

LIONEL NEWTON  
FEDERAL INCOME TAX RETURN FOR THE YEAR ENDED  
30th JUNE, 1951

In the High  
Court of  
Australia

No. 16.

ITEM 8 - DIRECTORS FEES

Ajax Insurance Co. Ltd.	100. 0. 0
Autocraft Pty. Ltd.	150. 0. 0
Lanes Motors (Holdings) Ltd.	50. 0. 0
"Maples" New South Wales	100. 0. 0
	<u>£400. 0. 0</u>

Return of  
Income and  
Statement,  
10th December  
1951 -  
continued.

10 ITEM 15 - DIVIDENDS RECEIVED

(a) Taxable -

Bebarfalds Ltd. - Ordinary	306.12. 8
" " - Preference	238. 0. 0
Industrial Acceptance Corporation Ltd.	1,079.11. 7
Hotham Estates Pty. Ltd.	69.16. 8
Melbourne Properties Pty. Ltd.	2. 3
The Block Pty. Ltd.	510.11. 7
	<u>£2,204.14. 9</u>

20 (b) Rebateable under Section 107

Allcars Pty.Ltd.	£167. 4. 4
Ajax Insurance Co. Ltd.	7,297.18. 0
Christies Pty.Ltd.	448.17. 2
Hotham Estates Pty. Ltd.	23.19. 5
Lanes Motors (Hold- ings) Ltd.	484. 3. 2
Melbourne Properties Pty. Ltd.	1. 2
Melford Motors Pty. Ltd.	14,549.17. 3
The Block Pty.Ltd.	178.11.11
	<u>£23,150.12. 5</u>

30

ITEMS 10 AND 20 - SHARE IN PARTNERSHIP

	Personal Exertion	Property Sec. 160AB	Other	Total
40 "Maples" Vic. & Tas. - C.O.	59188	2	1048	60238
" " N.S.W. NSW.	10864		65	10929
	<u>70052</u>	<u>2</u>	<u>1113</u>	<u>71167</u>

(Sgd.) L. Newton

In the High  
Court of  
Australia

No. 16.

Return of  
Income and  
Statement,  
10th December  
1951 -  
continued.

ITEM 21 - INCOME AS BENEFICIARY UNDER WILLS

	<u>Cwlth.Loan Interest</u>		<u>Dividends</u>		Other Income	Total
	1930 Rates	Section 160AB	Tax- able	Sec.107		
Est. Late C.M.Nathan	4	88	-	160	63	315
Est. Late Joseph Nathan	8	3	545	704	737	1997
	12	91	545	864	800	2312

ITEM 33 - RATES AND LAND TAXES

10

City of Malvern	£44. 0. 0
Melbourne and Metropolitan Board of Works	16. 6.10
Shire of Gisborne	16. 5. 0
State Land Tax	7. 1. 8
Federal Land Tax	<u>265. 5. 2</u>
	<u>£348.18. 8</u>

(Sgd.) L. Newton.

ITEMS 38 & 43 - INTEREST PAID

Estate of the late Joseph Nathan	£1022. 0. 0	20
English Scottish & Australian Bank Ltd.	<u>5229. 1. 9</u>	£6,251. 1. 9

INTEREST CLAIMEDEstate of the late Joseph Nathan

		<u>P.E.</u>	<u>PTY.</u>
re purchase of share in "Maples"			
Partnership	1022.	0.0	

In the High  
Court of  
Australia

\_\_\_\_\_  
No. 16.

English Scottish & Australian  
Bank Ltd.

re purchase of shares in:-

	"Maples" Partnership	£18960	853.	4.0	
10	"Maples" N.S.W. Partner- ship	10365	466.	8.6	
	Bebarfalds Ltd.	4104			184.13. 8
	Selpam Manufacturing Co. Ltd.	1898			85. 8. 3
	Industrial Acceptance Corporation Ltd.	3850			173. 5. 0
	" " (11 months)	960			39.12. 0
	" " ( 9 months)	960			32. 8. 0
	" " ( 7 months)	960			25. 4. 0
20	Ravendene Pty. Ltd.	( 7 months) 2800			73.10. 0
	" " "	( 2 months) 2800			21. 0. 0

Return of  
Income and  
Statement,  
10th December  
1951 -  
continued

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£2,341.12.6 £635. 0.11

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(Sgd.) L. Newton





In the High  
Court of  
Australia

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No. 17.

Notice of  
Assessment,  
8th May 1952.

No. 17.

Re Lionel Newton

Year ended 30th June 1951

Notice of Assessment

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DO NOT DETACH

Nature of Payment tendered to be filled in here by TAXPAYER

Tax Investment Stamps Group Certificate Certificate of Credit Interest Statement Receipt Cash or Check	£    1    0    0
<b>TOTAL £</b>	

**VN**      **Lionel Newton, Esq.,**  
 G/- John V. Nateliffe, Esq.,      **C. 12665**  
 53 Martin Place,  
 DUBLIN 2, IRELAND.

Taxable and  
 Contributable Income

No. **£ 3122**      **£ 4779**      The amount available for payment on

**CENTRAL OFFICE**  
**INCOME TAX AND SOCIAL SERVICES**  
**CONTRIBUTION**

BASED ON INCOME DERIVED DURING YEAR ENDED 30TH JUNE 1951

Amount of Basic Tax & Contributions on Property Income	Further Tax and Contributions on Property Income	Product Returns	Net Tax & Contributions on Income Derived During Year Ending 30.6.1951	Professional Tax & General Deductions in respect of Income Year Ending 30.6.1951	Less Provisional Tax & Contributions Payable in respect of Income Year Ending 30.6.51	Income Tax & Contributions Payable	Less: Tax Stamps Issued with Return	AMOUNT PAYABLE
56547.8.4.	255.19.4.	14.6.0.	56789.2.0.	62013.19.0.	25708.5.0.	93094.16.0.	184.5.6.	92910.10.6.
Additional Amounts, Less Returns/Credit Income								

Lodged under an extension of time until 22.12.50 created in letter dated 24.11.50

COMMONWEALTH OF AUSTRALIA

File No.

INCOME TAX AND SOCIAL SERVICES CONTRIBUTION-VICTORIA PERSONAL RETURN

Taxpayers who carry on a Business or Profession should use Form B

Form A RETURN OF INCOME derived from all Sources in and out of Australia during the twelve months from 1st July, 1949, to 30th June, 1950.

NAME IN FULL OF PERSON

CHRISTIAN

FRANCIS UNA

Residing at 1 St. James Place, Toorak

Former address for service of Notices C/- J.V. Ratcliffe, 53 Martin Place, Sydney.

Last former address in Tasmania Office at Launceston City Melbourne

Address when being as above

My married name (where former name Geoffrey Christian)

I declare that for income Statement No. 1 must be completed.

Business Christian Station
States from which Australian income is derived Vic. & N.S.W.
Compulsion Home Duties
Employer's Industry
If no previous Return, attach statement giving reasons and showing Date of birth, and income for each of the previous three years.

PART A.-INCOME FROM PERSONAL EXERTION.

Table with 3 columns: Description, £, and Pence Only. Includes entries for Norton Trust (496), Catherine Nathan (82), and Joseph Nathan (82). Total Income £ 660.

DEDUCTIONS.—Attach lists where called for.

Table with 3 columns: Description, £, and Pence Only. Total Deductions £. Net Income from Personal Exertion £ 660.

PART B.—INCOME FROM PROPERTY.

Table with 3 columns: Description, £, and Pence Only. Includes entries for Catherine Nathan (256) and Joseph Nathan (1147). Total income £ 6160.

DEDUCTIONS.—Attach lists where called for.

Table with 3 columns: Description, £, and Pence Only. Total Deductions £. Net Income from Property £ 6160.

TOTAL NET INCOME FROM PERSONAL EXERTION AND PROPERTY—(Add items 15 and 30) £ 6820

PARTICULARS RELATING TO SOURCES OF INFORMATION.

Table with 2 columns: Question and Answer. Includes a handwritten note: 'This return has been compiled from information supplied in writing on the taxpayer's behalf subject to independent verification where possible. See also declaration by taxpayer below.'

DECLARATION.

I the person making this Return, declare that the particulars shown therein, and also those stated in the Accounts, Balance-sheets, Documents, and Lists herewith, are true and correct in every particular, and declare without reservation or exception a full and complete statement of the total income derived from all sources both in and out of Australia by me during the year 1st July, 1949, to 30th June, 1950.

ORIGINAL GROUP CERTIFICATES AND OR TAX STAMPS SHEETS MUST BE ENCLOSED WITH THIS RETURN (SEE STATEMENT No. 9) AND SHOULD BE PILED (NOT PASTED) TO PAGE 3. SEE PAGE 4 HERE FOR 'CLAIM FOR CONCESSIONAL ALLOWANCES'

I.T. Form 8

In the High  
Court of  
Australia

## INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

## ALTERATION SHEET

No. 17.

Name Lionel Newton Esq.

File No. C 12665

Notice of  
Assessment,  
8th May 1952  
- continued.Alterations made in Return of income derived during  
year ended 30.6.51

	Description of Alterations	Personal	Pro-	Total
		Exertion	party	
		£	£	£
10	Taxable Income as returned	73122	4995	78117
	<u>Income from dividends :</u>			
	As returned £2205			
	As assessed <u>2853</u>			
	Adjustment		+ 648	+ 648
	The following dividends have been treated as subject to S.107 rebate and excised from the return:-			
20	Ajax Insurance 93.41% of £7297.18.0 = £6816.17.6			
	Christies Pty.Ltd.100% 448.17.2			
	Hotham Estates Pty.Ltd. 25.55% of £93.16.1 = 23.19.5			
	Lanes Motors Holdings Ltd. 100% 484. 3.2			
	Melbourne Properties 30.19% of 3/5d. 1.2			
	Melford Motors 100% 14,549.17.3			
30	The Block Pty. Ltd. 25.91% of £689.3.6 = 178.11.11			
	<u>£22,502. 7.7</u>			
	<u>Income from Estates of late C.M.</u> <u>Nathan &amp; Joseph Nathan:</u>			
	As returned £2312			
	" assessed <u>1448</u>			
	Adjustment		- 864	- 864
	Taxable Income as shown in attached notice -	£ 73122	4779	<u>77901</u>



In the High  
Court of  
Australia

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No. 18.

Notice of  
Amended  
Assessment,  
9th January  
1953.

No. 18.

Re Lionel Newton

Year ended 30th June 1951

Notice of Amended Assessment

---





Nature of Payment tendered to be filled in here by TAXPAYER

	£	s.	d.
Tax Instrument Stamps			
Group Certificates			
Certificate of Credit			
Interim Stamps Receipt			
Cash or Cheque			
<b>TOTAL</b>			

DO NOT DETACH

CENTRAL OFFICE  
INCOME TAX AND  
SOCIAL SERVICES CONTRIBUTION  
1951

<p>In all communications, please quote File No.</p> <p>File No. <b>C.12665</b></p>	<p><b>Lionel Newton, Esq.,</b> <b>C/- John V. Hatchcliffe, Esq.,</b> <b>53 Martin Place,</b> <b>SYDNEY.</b></p>
--	---

Gross Salary or Wages **£**  
Amended on account of --  
adjustments as per  
Form 8 herewith

Amended Taxable and Contribution Income	Personal Income	£ 73122
	Property	£ 2635
Amended Amount of Basic Tax and Contribution, Income Year Ended 30th June, 1951		£ 113433. 0. 4.
Further Tax and Contribution on Property, Income Year Ended 30th June, 1951		£ 363. 5. 8.
Amended Net Tax and Contribution in respect of Income Year Ended 30th June, 1951	Product Return	£ 13766. 13. -.
Additional Amounts - Late Return or Omitted Income	75856	£ 439. 10. -.
Amended Provisional Amount in respect of Income of Year Ending 30th June, 1952		£ 60233. 10. -.
	Sub-total	£ 104302. 11. -.
Less Provisional Amount in respect of Income of Year Ended 30th June, 1951		£ 2777. -.
Amended Amount Payable		£ 171524. 11. -.
Amended Amount Credited	amt. prevly. paid tax.	£ 181. 5. 6.
	L. P. 30.6.51.	£ 5170. 16. 5.
		£ 176410. 5. 6.
	Amended Amount Payable	£ 176410. 5. 6.
	Amount Paid	£ 173864. 17. 3.
	other earn.	
	<b>TOTAL AMOUNT PAYABLE</b>	<b>£ 35024. 15. 11.</b>

Dated at Melbourne	The amount advised herein is due and payable on
9.1.53.	11.6.53.
10.5.53.	12.8.53.

19291  
22309

194 - 194

I.T. Form 8

In the High  
Court of  
Australia

## FEDERAL INCOME TAX

## ALTERATION SHEET

No. 18.

Name Lionel Newton

File No. C 12665

Alterations made in Return of Income derived during  
year ended 30th June, 1951.Notice of  
Amended  
Assessment,  
9th January  
1953 -  
continued.

	Description of Alterations	Personal	Pro-	Total																									
		Exertion	perty																										
		£	£	£																									
10	Taxable income as previously assessed	73122	4779	77901																									
	Income derived by you being your proportion of distributions made by the following companies :-																												
	<table border="1"> <thead> <tr> <th>Company</th> <th>Amount of Distribution</th> <th>Date of Distribution</th> <th>Your proportion</th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>Neal's Motors Pty.Ltd.</td> <td>£360076</td> <td>25.6.51</td> <td>24268</td> <td>24268</td> <td>24268</td> </tr> <tr> <td>Melford Motors Pty.Ltd.</td> <td>156807</td> <td>5.12.50</td> <td>28519</td> <td></td> <td></td> </tr> <tr> <td></td> <td><u>37551</u></td> <td><u>28.2.51</u></td> <td><u>6829</u></td> <td>35348</td> <td>35348</td> </tr> </tbody> </table>	Company	Amount of Distribution	Date of Distribution	Your proportion			Neal's Motors Pty.Ltd.	£360076	25.6.51	24268	24268	24268	Melford Motors Pty.Ltd.	156807	5.12.50	28519				<u>37551</u>	<u>28.2.51</u>	<u>6829</u>	35348	35348				
Company	Amount of Distribution	Date of Distribution	Your proportion																										
Neal's Motors Pty.Ltd.	£360076	25.6.51	24268	24268	24268																								
Melford Motors Pty.Ltd.	156807	5.12.50	28519																										
	<u>37551</u>	<u>28.2.51</u>	<u>6829</u>	35348	35348																								
	(excluding amounts subject to section 107 rebate as below)																												
	<u>Income from Estate of Joseph Nathan, Dec'd.</u>																												
	As previously assessed £1293 property																												
	As now assessed £9444 "		8151	8151																									
30	<u>Income from Estate of Catherine M. Nathan, Dec'd.</u>																												
	As previously assessed £155 property																												
	As now assessed £8244 "		8089	8089																									
	Amounts subject to 100% section 107 rebate excluded from assessments:-																												
	Neal's Motors Pty. Ltd. £1424																												
	Melford Motors Pty.Ltd. £4503																												
	Taxable Income as shown in attached Notice -	£	73122	80635	153757																								



In the High  
Court of  
Australia

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No. 19.

Return of  
Income and  
Statement,  
1st December  
1950.

No. 19.

Re Francie Una Christian

Year ended 30th June 1950

Return of Income and Statement

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CLAIM FOR CONCESSIONAL ALLOWANCES SUBJECT TO REBATE OF TAX.

NOTE—UNLESS FULL PARTICULARS AND ANSWERS ARE INSERTED AS REQUIRED IN THIS STATEMENT, REBATES WILL NOT BE ALLOWED.

Office Use Only

~~\*SPOUSE, \*FEMALE RELATIVE, \*DAUGHTER-HOUSEKEEPER, \*HOUSEKEEPER or \*PARENT. See Items (a), (b), (c) and (d) of Instruction No. 23, Page 4.~~

Name of Dependant (including Spouse) or Housekeeper	Relationship to Taxpayer	Place of Residence of Dependant or Housekeeper	Income during the year of 30.6.50 (after marriage), Female Relative, Daughter-house-keeper or Parent apart from Taxpayer's contributions. If no income write "N.A."	If wholly maintained (or, in the case of a housekeeper, wholly engaged) for whole of year ended 30.6.50, insert "wholly." If not, state for what period wholly maintained or engaged. If married during year, state date of marriage.

\*CHILDREN UNDER 16 YEARS OF AGE. See Item (e) of Instruction No. 23, Page 4.

Name of Child.	Date of Birth.	Place of Residence.	State if wholly maintained during whole of year ended 30.6.50. Answer "Yes" or "No."	If not wholly maintained for the whole of the year state in what other way partially maintained or for what period wholly maintained. If income derived during year by child while under 16 years of age state amount.
Joseph G. Christian	28/12/1933	1 St. James Place, Toorak		
Patricia Christian	6/4/1938	do.		

\*STUDENT CHILDREN 16-19 YEARS OF AGE. See Item (f) of Instruction No. 23, Page 4.

Name of Child.	Date of Birth.	Place of Residence.	State if wholly maintained during whole of the year ended 30.6.50. Answer "Yes" or "No."	If not wholly maintained for whole of the year, state in what other way partially maintained or for what period wholly maintained. If income derived during year by child while over 16 years and under 19 years of age, state amount.	Name and address of school or university at which child is receiving full time education. If not at school or university for whole year, state period.	Value of any assistance (consisting of money, accommodation or maintenance) provided by the Commonwealth or State Government for education of child. Give full particulars.
Joseph G. Christian	28/12/33	1 St. James Place, Toorak.	Yes	See separate Return		

~~\*INVALID DEPENDANTS OVER 16 YEARS OF AGE. (Children, Step-Children, Brothers or Sisters). See Item (g) of Instruction No. 23, Page 4.~~

Name of Invalid and Relationship to Taxpayer.	Date of Birth.	Place of Residence.	State if wholly maintained during whole of year ended 30.6.50. Answer "Yes" or "No."	If not wholly maintained for the whole of the year state in what other way partially maintained or for what period wholly maintained. If income derived during year by invalid dependant, state amount.	Pension Certificate Number.	Total amount of pension received during year.

\*MEDICAL, DENTAL, OPTICAL, DIATHERMIC TREATMENT EXPENSES AND ATTENDANT'S REMUNERATION (excluding amounts paid by the Commonwealth under the Hospital Benefits Act 1945). Amounts not exceeding £50 (including up to £10 dental expenses) in respect of each of the following: the taxpayer, his spouse, or his children under 21 years of age. See Instruction No. 24, Page 4.

\*ARTIFICIAL LIMB (on Part or a Limb), ARTIFICIAL EYE or HEARING AID for personal use of taxpayer, spouse, or children under 21 years of age.

\*FUNERAL EXPENSES. Not exceeding £50, paid in respect of death of taxpayer's spouse, or children under 21 years of age, to the extent to which those expenses are not recovered by any Society or Association.

Name of person in respect of whom each claim is made.	Relationship to Taxpayer. If child, state Date of Birth.	Name and Address of Legally Qualified Medical Practitioner, Optician, Dentist, &c.	State nature of expenses, e.g., Medical, Dental, &c.	AMOUNT.
See Statement Attached				72

Receipts must be produced on request, and, unless full details required by each column are inserted, the claim will be disallowed.

Name of Company, Society or Fund	Amount	£	
*LIFE ASSURANCE premiums paid, and payments made to a FRIENDLY SOCIETY, SUPERANNUATION FUND, SUSTENTATION, or similar FUND. (Maximum amount allowable £150)	A.M.P. Society CLAIMED	£599 150	
RATES and LAND TAXES, for which the taxpayer is personally liable, paid on properties from which no income is derived, not including amounts paid for excess water (attach list)	Federal Land Tax		94
Gifts of £1 and upwards to Public Charitable Institutions, &c. (See Instruction No. 25, Page 4)	Victorian Red Cross		50
			294

\* Rebates in respect of these items are allowable to resident taxpayers only.

MRS. FRANCIE UNA CHRISTIAN  
FEDERAL INCOME TAX RETURN FOR THE YEAR ENDED  
30th JUNE, 1950

In the High  
Court of  
Australia

No. 19.

ITEM 17. DIVIDENDS RECEIVED

(a) Taxable

	Ampol Petroleum Limited	£70. 6. 3	
	Bebarfalds Limited	74.11.11	
	Hotham Estates Pty. Limited	232.16. 0	
10	Industrial Acceptance Corporation Limited	3740.12. 6	
	Melbourne Properties Pty. Ltd.	<u>388.16. 0</u>	<u>£4507.2.8</u>

Return of  
Income and  
Statement,  
1st December  
1950.

(b) Subject to Rebate under Sec.107

	Bebarfalds Limited	£2551. 7. 4	
	Hotham Estates Pty. Limited	77.16. 9	
20	Melbourne Properties Pty. Ltd.	<u>312. 0. 0</u>	<u>£2941.4.1</u>

20 During the year I participated in a bonus issue of shares by Bebarfalds Limited and received 1159 fully paid shares of £1 each. This distribution was made out of funds arising from the issue of shares at a premium and is therefore claimed to be exempt from Federal Income Tax under the provisions of Section 44 (2) (b) (iii).

ITEM 18 INTEREST RECEIVED

	Commonwealth Government Bonds (Issued after 1/1/1940)	237. 5. 0	
30	Victorian State Savings Bank	<u>12.10. 1</u>	<u>£249.15. 1</u>

REBATES

Medical and Dental Expenses

Self:

	Dr. Rome	5. 5. 0	
	Dr. Sinn	1.11. 6	
	Dr. Albiston	2. 2. 0	
	Ford and Company (Chemist)	17.11	
40	Turnbull's Pharmacy (Chemist)	<u>8.10.11</u>	<u>£18. 7. 4</u>



In the High  
Court of  
Australia

No. 19.

Return of  
Income and  
Statement,  
1st December  
1950 -  
continued.

Geoffrey Alexander Christian - Husband.

Dr. Albiston	2. 2. 0	
McCallum and Halkyard (Dentists) £27.10.0		
	<u>CLAIMED</u>	10. 0. 0
Ford and Company (Chemist)	17.11	
Turnbull's Pharmacy (Chemist)	<u>8.10.11</u>	£21.10.10

Joseph Christian - Son.

Dr. Sinn	9. 9. 0	
Ford & Company (Chemist)	17.10	
Turnbull's Pharmacy (Chemist)	<u>8.10.11</u>	<u>£18.17.10</u>

10

Patricia Christian - Daughter

Dr. Sinn	4. 4. 0	
Ford and Company (Chemist)	17.10	
Turnbull's Pharmacy (Chemist)	<u>8.10.11</u>	£13.12. 9

£72. 8. 9

(Sgd.) F. Una Christian.

71.

In the High  
Court of  
Australia

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No. 20.

Notice of  
Assessment,  
7th June 1951

No. 20.

Re Francie Una Christian  
Year ended 30th June 1950  
Notice of Assessment

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**DUPLICATE COMMONWEALTH OF AUSTRALIA I.T. FORM 2.**  
**NOTICE OF ASSESSMENT—CENTRAL OFFICE—1950-1951**  
**INCOME TAX AND SOCIAL SERVICES CONTRIBUTION**  
**(Based on Income Derived during Year ended 30/6/1950)**

File No. C. 42374

VN

**Mrs. Francie U. Christian,**  
**C/- J.V. Ratcliffe, Esq.,**  
**53 Martin Place,**  
**SYDNEY. N.S.W.**

In accordance with the provisions of the Income Tax Assessment Act 1936-1949 and the Social Services Contribution Assessment Act 1945-1948 the Income Tax and Social Services Contribution payable by you for the financial year ended 30th June, 1950, have been assessed as under. The Provisional Tax and Contribution payable by you in respect of the income of the financial year ending 30th June, 1951, is also notified hereunder:—

Taxable and Contributable Income	Social Services Contribution	Income Tax
Personal Exertion £ 660		
Property (a) Other than (b) £ 7533	18	108.3121
(b) Interest on Com. Loans issued prior to 1-1-1940 £ 13	18	118.6948
<b>Total</b> £ 8206		<b>49.8550</b>
Gross Contribution and Gross Tax	£ 615. 9.--	£ 4026. 2.--
Deduct Rebates	£	£ 300. 8.--
Net Contribution and Net Tax on income derived during year ended 30th June, 1950	£ 615. 9.--	£ 3725. 14.--
Additional Amounts for late or no return	£	£
Additional Amounts for Income understated by £	£	£
Provisional Amount in respect of income year ending 30th June, 1951		£ 4291. 3.--
Less Provisional Amounts in respect of income year ended 30th June, 1950	£ 615. 9.--	£ 8016. 17.--
Income Tax <del>Payable</del> /To be credited	£ 305. 18.--	£ 9806. 17.--
Contribution <del>Payable</del> /To be credited	£ 690. 9.--	£ 1790. --.
Income Tax and Contribution— <del>Payable</del> /To be credited		£ 2480. 9.--
Credit for Group Certificates and/or Tax Stamps furnished with return		£
Net Amount— <del>Payable</del> /To be credited		£ 2480. 9.--
Arrears: <b>Dr. by transfer to 49/50:</b>		£ 2480. 9.--
Total Amount—Payable/To be credited		£ <b>NIL.</b>

**IMPORTANT**  
 Please forward this notice with payment.  
 Receipt will be printed by each register in space above.  
**HOURS FOR PAYMENT**  
 (At Address herein)  
 9.30 a.m. to 3 p.m.  
 (Monday to Friday)

This amount is due and payable on **10.7.51.** (exclusive of arrears which are payable forthwith unless otherwise arranged). After that date, additional tax shall be due and payable at the rate of ten per centum per annum on the amount unpaid.

**J. A. HEALE**  
**Deputy Commissioner of Taxation.**  
 Fourth Floor, London Stores Building  
 152 Elizabeth Street, Melbourne, C.1.

Objection may be lodged within 60 days after service of this Notice against the imposition of a fresh liability in respect of any particular or the increase of an existing liability in respect of any particular caused by this assessment; but, notwithstanding any such objection, the full amount of the Tax and Contribution must be paid on or before the date of payment specified hereon.

In all communications, please quote file number.

1950 - 1951

I.T. Form 8

In the High  
Court of  
Australia

## INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

## ALTERATION SHEET

No. 20.

Name Mrs. Francie U. Christian File No. C 42374

Notice of  
Assessment,  
7th June 1951  
- continued.Alterations made in Return of Income derived during  
year ended 30/6/50

	<u>Description of Alterations</u>	<u>Personal</u>	<u>Pro-</u>	<u>Total</u>
		<u>Exertion</u>	<u>perty</u>	
		£	£	£
	Net Income as returned	660	6160	6820
10	<u>Income from Estate Joseph Nathan:</u>			
	As Returned £82 PE £1147 Pty.			
	As Assessed <u>£82 PE £2083</u> " Add		+936	+936
	including £9 Commonwealth Loan Interest subject to 1930/31 rates and £3 interest subject to rebate of 2/- in £.			
20	Dividend received from Bebarfalds Limited is subject to 79.94% Sec.107 Rebate			
	As Returned £75			
	As Assessed £525 <u>ADD</u>		+450	+450
	Please confirm that no dividends were received from :- Melford Motors Neals Motors Lanes Motors Ajax Insurance Co. for the year ended 30/6/50.			
30	Taxable Income as shown in attached notice -	£ 660	7546	8206



In the High  
Court of  
Australia

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No. 21.

Notice of  
Amended  
Assessment,  
9th January  
1953.

No. 21.

Re Francie Una Christian

Year ended 30th June 1950

Notice of Amended Assessment

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COMMONWEALTH OF AUSTRALIA I.T. Form 18  
**NOTICE OF AMENDED ASSESSMENT—CENTRAL OFFICE—1955-1956**  
**INCOME TAX AND SOCIAL SERVICES CONTRIBUTION**  
 (Based on Income Derived during Year ended 30/6/1950)

VII

No. C 42374

**Mrs. Francis U. Christian,**  
 C/- J.V. Ratcliffe, Esq.,  
 53 Martin Place,  
 SYDNEY. N.S.W.

In accordance with the provisions of the *Income Tax Assessment Act 1936-1949*, and the *Social Services Contribution Assessment Act 1945-1948*, the assessment of income tax and social services contribution and/or the notification of provisional tax and provisional contribution notified to you on 7.6.1951 has been amended on account of:—

**Adjustments as per form 8 herewith**

Taxable and Contributable Income				Social Services Contribution	Income Tax
Item	As previously assessed	Adjustment	As Amended	Rate—Pence per £	Income Tax
Personal Exertion Property—(a) Other than (b)	660		660	18	158.8161
(b) Int. on Com. loans issued prior to 1/1/40.	7533	132187	139720	18	159.4413
	13		13		70.1633
<b>Total</b>	<b>8206</b>	<b>132187</b>	<b>140393</b>		
<b>Gross Contribution and Gross Tax</b>				<b>40529.9.-</b>	<b>93261.19.-</b>
<b>Deduct Rebates</b>				\$	<b>377.9.-</b>
<b>Net Contribution and Net Tax on income derived during year ended 30th June, 1950</b>				<b>40529.9.-</b>	<b>92884.10.-</b>
<b>Additional Amounts for late or no return</b>				\$	\$
<b>Additional Amounts for income understated by \$ 132187</b>				<b>4957.-</b>	<b>44579.8.-</b>
<b>Provisional Amounts in respect of income year ending 30th June, 1951</b>				\$	<b>4291.3.-</b>
<b>Less Provisional Amounts in respect of income year ended 30th June, 1950</b>				<b>45486.9.-</b>	<b>41755.1.-</b>
<b>Income Tax—Payable/To <del>XXXXXXXXXX</del></b>				<b>1305.18.-</b>	<b>9806.17.-</b>
<b>Contribution—Payable/To <del>XXXXXXXXXX</del></b>				<b>4180.11.-</b>	<b>31948.4.-</b>
<b>Income Tax and Contribution—Payable/To <del>XXXXXXXXXX</del></b>					<b>446128.15.-</b>
<b>Credit previously allowed</b>					<b>2480.9.-</b>
<b>Net Amount—Payable/To <del>XXXXXXXXXX</del></b>					<b>448609.4.-</b>
<b>Arrears:</b>					\$
<b>Total Amount—Payable/To <del>XXXXXXXXXX</del> Inc. in N.A.Y/E</b>					<b>448609.4.-</b>
<b>Date 9.1.53.</b>				<b>30.6.51.</b>	

**IMPORTANT.**  
 Please forward this notice with payment. Receipt will be printed by cash register in space above.  
**HOURS FOR PAYMENT**  
 (At Address herein)  
 9.30 a.m. to 3 p.m.;  
 (Monday to Friday)

This amount is due and payable on **12.2.53**, (exclusive of arrears which are payable forthwith unless otherwise arranged). After that date, additional tax and contribution shall be due and payable at the rate of ten per centum per annum on the amount unpaid. **D.L. CANAVAN**  
**J. XXXXXXXXX**  
 Deputy Commissioner of Taxation.  
 Fourth Floor, London Stores Building,  
 152 Elizabeth Street, Melbourne, C.I.

Objection may be lodged within 60 days after service of this Notice against the imposition of a fresh liability in respect of any particular or the increase of an existing liability in respect of any particular caused by this assessment of income tax and social services contribution (but not Provisional Tax or Provisional Contribution); but notwithstanding any such objection, the full amount of the Tax and Contribution must be paid on or before the date of payment specified herein.

I.T. Form 8

In the High  
Court of  
Australia

## INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

## ALTERATION SHEET

No. 21.

Name Francie Una Christian

File No. C 42374

Alterations made in Return of Income derived during  
year ended 30th June, 1950.Notice of  
Amended  
Assessment,  
9th January  
1953 -  
continued.

	<u>Description of Alterations</u>	<u>Personal Pro-</u>		<u>Total</u>	
		<u>Exertion</u>	<u>erty</u>		
		£	£	£	
10	Taxable Income as previously assessed ...	660	7546	8206	
	Income derived by you being your proportion of distributions made by the following companies :-				
	<u>Company</u>	<u>Amount of Distribution</u>	<u>Date of Distribution</u>	<u>Your Pro-portion</u>	
20	Lane's Motors Pty. Ltd.	£262232	20.12.49	£16654	
		175493	20.12.49	11145	
		<u>11866</u>	<u>22. 3.50</u>	<u>754</u>	28553 28553
	Neal's Motors Pty. Ltd.	£137086	20.12.49	£9238	
		121556	20.12.49	8192	
		154997	20.12.49	10446	
		<u>36444</u>	<u>22. 3.50</u>	<u>2456</u>	30332 30332
30	Melford Motors Pty. Ltd.	£97200	20.12.49	17678	
		72399	20.12.49	13168	
		24759	22. 3.50	4503	35349 35349
	(excluding amounts subject to section 107 rebate as below)				
	<u>Income from Estate of Joseph Nathan, Dec'd.</u>				
	As previously assessed	£82	personal exertion	£2083	pty.
	As now assessed	£82	personal exertion	£20408	"
				18325	18325

In the High  
Court of  
Australia

Description of Alterations

<u>Personal Exertion</u>	<u>Pro- perty</u>	<u>Total</u>
£	£	£

No. 21.

Income from Estate of Catherine M.  
Nathan, Dec'd.

Notice of  
Amended  
Assessment,  
9th January  
1953 -  
continued.

As previously assessed	£82 personal exertion	£256 pty.		
As now assessed	£82 personal exertion	£19884 "	19628	19628

Amounts subject to 100% section 107  
rebate excluded from assessments:-

10

Lane's Motors Pty. Ltd.	£544
Neal's Motors Pty. Ltd.	£2456
Melford Motors Pty.Ltd.	£4503

Taxable Income as shown in  
attached notice -

£. 660	139733	140393
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79.

In the High  
Court of  
Australia

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No. 22.

Return of  
Income and  
Statement,  
18th October  
1951.

No. 22.

Re Francie Una Christian

Year ended 30th June 1951

Return of Income and Statement

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<b>COMMONWEALTH OF AUSTRALIA</b>  <b>INCOME TAX AND SOCIAL SERVICES CONTRIBUTION</b>	<b>CENTRAL OFFICE</b> <b>PERSONAL RETURN</b> Taxpayers who carry on a Business or Profession must complete Form B <b>RETURN OF INCOME derived from all Sources in and out of Australia during the twelve months from 1st July, 1950, to 30th June, 1951</b>	<b>Form A</b> File No. C.42374. For Office Use Only
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**HOW TO PREPARE THIS RETURN**

1. ~~Insert NAME and ADDRESS and other details required below.~~
  2. ~~Insert details of ALL INCOME Page 2. Lodged under an extension of time until 31/10/51~~
  3. ~~Insert details of DEDUCTIONS claimed Page 3. granted in letter dated 10/9/51 TFX/4M.~~
  4. ~~Complete Summary of Income and Deductions Page 3.~~
  5. ~~Partnerships and Trusts must complete DISTRIBUTION STATEMENT below.~~
  6. ~~Pin ORIGINAL Group Certificates and/or Tax Stamps Sheets to Page 3.~~  
~~If these documents are not available from your employer by 31st July, 1951, YOUR EMPLOYER should make an application to the Taxation Office for an extension of time to cover the lodgment of returns by his employees.~~
  7. ~~Make DECLARATION below, and SIGN personally.~~
- THIS RETURN SHOULD BE LODGED WITH THE DEPUTY COMMISSIONER OF TAXATION (CENTRAL OFFICE) BOX 769, G.P.O., MELBOURNE**
- ~~A person residing in or deriving income only from the Australian Capital Territory should lodge the return with the Commissioner of Taxation, Canberra, A.C.T.~~
- ~~If a full time member of the Defence Force, send this return to the Deputy Commissioner of Taxation in the Capital City of the State in which you enlisted or were called up.~~

<b>NAME IN FULL</b>	Surname <b>USE BLOCK LETTERS</b>	Christian Names
	Mr. CHRISTIAN Mrs. Miss * Strike out whichever do not apply.	Francie Una.
Postal Address for Service of Notices ..	C/- J.V. Ratcliffe, 53 Martin Place, Sydney. <small>You are required to notify to the Deputy Commissioner any change of address for service of notices.</small>	
Residential Address .. .. .	1 St. James Place, Toorak.	If same as Postal Address write "As Above"
If married, state full name of wife or husband .. .. .	Geoffrey Christian	A deduction will not be allowed unless Item 24 on Page 3 is completed.
My Occupation is .. .. .	Home Duties	When stating industry and occupation, state what kind of manufacturer, wholesaler, retailer, craftsman, &c. Unemployed persons to state industry of last employer
Employer's Industry .. .. .	-	
Last Return lodged at Taxation Office (Capital City)	Central Office.	
My address then being .. .. .	as above.	

**DECLARATION**

I, the person making this Return, declare that the particulars shown therein are true and correct in every particular and disclose without reservation or exception a full and complete statement of the total income derived from all sources both in and out of Australia by me during the year 1st July, 1950, to 30th June, 1951.†

Dated this Eighteenth day of October, 1951

(SIGN HERE)

Usual Signature of Taxpayer (Sgd.) F. Una. Christian.

This declaration and all attached sheets must be signed by the Taxpayer personally.

**DISTRIBUTION STATEMENT BY TRUSTEE OR PARTNERSHIP**

Trustees are not taxable except on income to which no person is presently entitled, or on income held on account of a person who is under a legal disability. A partnership (other than a partnership in the circumstances prescribed by Section 94 of the Act) is not taxable, each partner being taxable on his or her share of the profits.

Name in full of each Partner or Beneficiary	Residential Address	Is the Beneficiary under any legal disability? (Yes or No)	Salary of Partner	Share of Income, not including Salary, to which each partner is entitled or which is distributable to each beneficiary				OFFICE USE ONLY				
				Proportion	Amount		C/Loan		Rebate	General		
					P.E.	Pty.	To 1940	From 1940				

Where a beneficiary is entitled to a share of specific income, or where an annuity is payable from Corpus, particulars should be stated.

**PARTICULARS RELATING TO SOURCES OF INFORMATION**

To be given by—A. Any person who charges directly or indirectly any fee for preparing, or assisting to prepare, this return | Cross out whichever does not apply.  
 B. Every person carrying on business who does not furnish with his return an agent's certificate.

Question	Answer
(1) What books of account, if any, are kept by or on behalf of the taxpayer? .. .. .	
(2) By whom are these books of account kept? (State name and address) .. .. .	
(3) Are these books of account audited each year? If so, by whom? .. .. .	
(4) Is the return in accordance with these books? .. .. .	
(5) If the return is not in accordance with these books, on what basis and upon what information has the return been prepared? .. .. .	No. This Return has been compiled from information supplied in writing on the taxpayer's behalf subject to independent verification where possible. See also Declaration above. <small>N.B.—No. (6) to be answered only by the person mentioned in (A) above.</small>
(6) Have you satisfied yourself, and, if so, how, that the books of account, or other sources of information upon which the return is based, are correct and disclose the whole of the taxpayer's income from all sources? .. .. .	

**CERTIFICATE BY AGENT**

I, John V. Ratcliffe, having charged the taxpayer a fee for preparing, or assisting in the preparation of, this Return, hereby certify that the answers set forth above in the second column in this statement opposite to the questions set forth in the first column thereof are true and correct in every particular.  
 Date 22nd October, 1951. Signature of Agent J.V. Ratcliffe. (Sgd.)

† Where the agent is a partnership or a company, this certificate must be signed in the name of the partnership or company or the sole member or partner who is registered as a nominee of that partnership or company, and that person's name must also be appended.

Agent's Registered Number 232

# INCOME

Item	INCOME FROM PERSONAL EXERTION					GROSS INCOME	OFFICE ONLY
1	<b>INCOME SHOWN ON GROUP CERTIFICATES AND OR TAX STAMPS SHEETS ATTACHED TO PAGE 3.</b>					£	£
	Serial Number	Whether Group Certificate or Tax Stamps Sheet	Employer's Name	Period of Employment	Instalments		
				to	£   s.   d.		
				to			
				to			
	(Office only) Credit Warrant No. ....			TOTAL INSTALMENTS £			
	<b>INCOME NOT INCLUDED ABOVE</b>						
2	Salary, wages, stipend, bonuses, workers' compensation (give details), overtime, and earnings as employee of .....						
3	Value of (a) Board £ ..... ; (b) Use of premises or quarters £ ..... allowed to me by employer for ..... weeks						
4	Living-away-from-home allowance, travelling allowance, entertainment allowance, cash allowance in lieu of quarters, sustenance, and other allowances allowed to me by employer (attach list) .....						
5	Pay and allowances earned as a member of the Defence Force or Citizen Defence Force .....						
6	Five per centum of retiring allowance, gratuity, or compensation received in lump sum (total amount received £ .....						
7	Pension (not being a War Pension, or Invalid, Old Age, or Widow's Pension), superannuation, or retiring allowance received from .....						
8	Fees, commissions (attach list) .....						
9	Profits from sales of land, leases, shares, or any other property, purchased for re-sale (attach full particulars) .....						
10	Share in partnership of ..... (where income is from personal exertion) in the State of .....						
11	Income as beneficiary under will, settlement, deed of gift or instrument of trust of ..... (where trust income is from personal exertion) in the State of .....						
12	Other income from personal exertion (attach list) .....						
	All such allowances must be shown. Expenditure deductible in respect thereof may be claimed under Items 37 or 33.						
13	<b>TOTAL INCOME FROM PERSONAL EXERTION</b>						

Item	INCOME FROM PROPERTY					GROSS INCOME	OFFICE ONLY
						£	£
14	GROSS RENTS—including rent from sub-letting (attach list) .....						
15	DIVIDENDS (including Exempt and Ex-Australian Dividends, Bonus Shares, and Liquidators Distributions)						
	Name of Company				Gross Amount		
					£		
	See statement attached						
	If it is claimed that the whole or part of any dividend is exempt, an appropriate note should be inserted against the dividend. Dividends on Preference shares should be separately shown. Dividends must be expressed in Australian Currency.					6523	
	INTEREST RECEIVED OR CREDITED TO ME (including Ex-Australian Interest)						
16	<del>Interest on Commonwealth Government Loans issued PRIOR TO 1st JANUARY, 1940</del>						
		Principal	Rate	Maturity Date	Interest		
					£		
17	Interest on Commonwealth Government Loans issued AFTER 1st JANUARY, 1940, on State Government Loans and on Loans issued free of State Income Tax by State Authorities						
	Name of Government or Public or Municipal Body	Principal	Rate	Maturity Date	Interest		
					£		
	Commonwealth	300	3%	15.11.1957	9.15. 0.		
	Government Loans	6,000	3%	15.10.1953	195. 0. 0.		
		1,000	3%	15.10.1960	32.10. 0.		
					237. 5. 0.		
						237	
18	Other Interest						
	Name of Government, Bank, Company, Firm or Person to whom money is lent	Address	Principal	Rate	Interest		
			17.50	30.6.51	£		
	Victorian State						
	Savings Bank				13. 1. 2.		
	Industrial Accept-						
	ance Corporation				472. 6. 7.		
	Limited				435. 7. 9.		
						435.	
19	Premiums, and other amounts received in connexion with the grant, assignment or surrender of leases, including goodwill and licence (attach list) .....						
20	Share in partnership of ..... (where partnership income is from property) in the State of .....						
21	Income as beneficiary under will, settlement, deed of gift or instrument of trust of See statement attached (where trust income is from property) in the State of .....					1356	
22	Other income from property—including annuities, royalties, tributes, licences, &c. (attach list) .....						
23	<b>TOTAL INCOME FROM PROPERTY</b>					1101	

# DEDUCTIONS

DEDUCTIONS FROM PERSONAL EXERTION INCOME							
Dependant	Name in Full	Date of Birth	Place of Residence of Dependant	Separate net income during year. If no income write "Nil"	If wholly maintained for whole of year write "Wholly." If not, give details	Maximum Deduction for Dependents £	AMOUNT CLAIMED £
24	SPOUSE or DAUGHTER-HOUSEKEEPER					104	
25	CHILDREN UNDER 16 YEARS OF AGE					78 (for one) 52 (others)	
26	PARENTS					104	
27	INVALID RELATIVES OVER 16 YEARS			Amount of Pension £	Other Income £	78	
28	STUDENT CHILDREN 16-21 YEARS			Value of Government Assistance £	Other Income £	78	
29	HOUSEKEEPER			If wholly engaged for whole of year write "Wholly." If not, state for what period wholly engaged		104	
<b>30 MEDICAL, DENTAL, OPTICAL, FUNERAL EXPENSES, ETC.</b>							
Name of person in respect of whom each claim is made		Relationship to Taxpayer If child, state date of birth	Name and address of legally qualified medical practitioner, optician, dentist, &c.	State nature of expenses e.g. Medical, Dental, &c.		AMOUNT £	
See statement attached						64	
Less: Amounts recouped or payable by a Government, Public Authority, Society or Association .. ..						Nil	
NET CLAIM						64	
31	SUBSCRIPTIONS .. .. .	Paid to					
32	LIFE ASSURANCE .. .. .	Paid to					
	SUPERANNUATION &c., payments	" " A.M.P. Society		Maximum deduction } £200	200		
33	RATES and LAND TAXES .. .. .	Paid to		Federal Land Tax		61	
34	GIFTS to Public Institutions, &c. .. .. .	Paid to		See statement attached		1252	
35	CALLS paid to mining companies .. .. .	Paid to		Total £		: 3rd =	
36	ZONE AND OVERSEAS FORCES ALLOWANCES .. .. .	Place of residence within Zone	Nearest Post Office	Period of Residence			
37	LIVING-AWAY-FROM-HOME ALLOWANCE .. .. .	Rate of allowance	Period of receipt	Amount received	Derived whilst located at		
		Weekly		£			
38	Any other PERSONAL EXERTION DEDUCTIONS .. .. .	(Give Details)					
<b>39 TOTAL PERSONAL EXERTION DEDUCTIONS</b>						<b>£1577</b>	

DEDUCTIONS FROM PROPERTY INCOME		£
40	Rates and Land Taxes for which the taxpayer is personally liable, paid on property from which rent is received (attach list)	
41	Repairs (not including alterations, additions, or improvements) to properties from which rent is received (attach list)	
42	Insurance Premiums (Fire, Burglary, &c.) paid on income-producing properties (attach list)	
43	Interest paid to .. .. . of .. .. . on borrowed money used to produce income from property	
44	Commission paid to .. .. . of .. .. . for collection of income from property	
45	Rent paid to .. .. . of .. .. . for property or part thereof from which rent is received	
46	Any other deductions (attach list) .. Bank charges and Exchange .. .. .	1
<b>47 TOTAL PROPERTY DEDUCTIONS</b>		<b>£ 1</b>

SUMMARY OF INCOME AND DEDUCTIONS			
	PERSONAL EXERTION £	PROPERTY £	TOTAL £
TOTAL INCOME—ITEMS 13 AND 23, PAGE 2 ..		9101	9101
TOTAL DEDUCTIONS—ITEMS 39 AND 47, ABOVE		1573	1573
<b>NET INCOME</b>		7523	7523

SEE NOTE OVERLEAF



MRS. FRANCIE UNA CHRISTIAN  
FEDERAL INCOME TAX RETURN FOR THE YEAR ENDED  
30th JUNE, 1951

In the High  
Court of  
Australia

No. 22.

ITEM 15 - DIVIDENDS RECEIVED

	Ampol Petroleum Ltd.			
	"A" Preference	£64.15.	5	
	Ampol Petroleum Ltd.			
	Ordinary	95.	4.	0
	Bebarfalds Ltd. "A" Preference	44.	0.	0
10	Bebarfalds Ltd. Ordinary	1,346.	3.	10
	Hotham Estates Pty. Ltd.	209.	10.	5
	Industrial Acceptance Corporation Ltd. Ordinary	4,208.	4.	1
	Melbourne Properties Pty. Ltd.	555.	12.	3
				£6,523.10.0

Return of  
Income and  
Statement,  
18th October  
1951 -  
continued.

DIVIDENDS (REBATEABLE UNDER SECTION 107)

	Ajax Insurance Co. Ltd.			
	Allcars Pty. Ltd.	7,456.	11.	0
	Hotham Estates Pty. Ltd.	167.	4.	5
20	Lane's Motors Holdings Ltd.	71.	18.	2
	Melbourne Properties Pty. Ltd.	482.	9.	2
	Melford Motors Pty. Ltd.	240.	4.	8
		14,549.	17.	3
				£22,968.4.8

ITEM 21 - INCOME AS A BENEFICIARY FROM :-

	Divi- dends	Other Income	Commonwealth Loan 1930 rates	Interest Sec. 160AB	Total Income	
30	(Estate of the late Catherine M. Nathan	359	63	4	87	513
	(Estate of the late Joseph Nathan	201	1,131	8	3	1,343
					Total	£1,856

In the High  
Court of  
Australia

ITEM 30 - MEDICAL, DENTAL & OPTICAL EXPENSES ETC.

	<u>Self.</u>			
No. 22.	Dr. K. Fairley	2. 2. 0		
	Dr. Rome	3. 3. 0		
Return of	A.J.S. Halkyard (Dentist)	5. 9. 6		
Income and	Ford & Co. (Chemist)	1. 3.11		
Statement,	Ernest Bradley (Chemist)	1.14.10		
18th October	Turnbull's Pharmacy (Chemist)	<u>6. 0. 7</u>	£19.13.10	
1951 -				
continued	<u>Husband (Geoffrey)</u>			
	Dr. K. Fairley	2. 2. 0		1'
	Ford & Co. (Chemist)	1. 3.11		
	Ernest Bradley (Chemist)	1.14.10		
	Turnbull's Pharmacy (Chemist)	<u>6. 0. 7</u>	£11. 1. 4	
	<u>Son (Joseph, born 28.12.1933)</u>			
	Dr. T. Albiston	4. 4. 0		
	Dr. A. Wakefield	6. 6. 0		
	A.J.S. Halkyard (Dentist)	3. 2. 6		
	Ford & Co. (Chemist)	1. 3.11		
	Ernest Bradley (Chemist)	1.14.10		
	Turnbull's Pharmacy (Chemist)	<u>6. -. 7</u>	£22.11.10	20
	<u>Daughter (Patricia, born 6.4.1938)</u>			
	A.J.S. Halkyard (Dentist)	1.10. 0		
	Ford & Co. (Chemist)	1. 4. 0		
	Ernest Bradley (Chemist)	1.14.11		
	Turnbull's Pharmacy (Chemist)	<u>6. 0. 6</u>	<u>10. 9. 5</u>	
			<u>£63.16. 5</u>	

ITEM 34 - GIFTS AND DONATIONS TO PUBLIC INSTITUTIONS:-

Lord Mayor's Hospital Fund	100. 0.0		
Melbourne Church of England			
Girls Grammar School -			30
Memorial Appeal	1000. 0.0		
Mission St.James & St.John	5. 5.0		
St. Ive's Auxiliary	10.10.0		
St. John's Boys' Home,			
Canterbury	5. 5.0		
Victorian School for Deaf	10.10.0		
Victorian Blind Institute	10.10.0		
Victorian Red Cross	100. 0.0		
Young Women's Christian			
Association	<u>10.10.0</u>	<u>£1252.10. 0</u>	40

83.

In the High  
Court of  
Australia

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No. 23.

Notice of  
Assessment,  
8th May 1952.

No. 23.

Re Francie Una Christian  
Year ended 30th June 1951  
Notice of Assessment

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DO NOT DETACH

Nature of Payment rendered to be filled in here by TAXPAYER

Tax Instalment Stamps Group Certificate Certificate of Credit Interim Stamps Receipt Cash or Cheque	£    s    d TOTAL £
---	------------------------

Mrs. Françoise U. Christiaens  
 C/- J.V. Kateliffe, Esq.,  
 53 Martin Place,  
 SYDNEY. N.S.W.

File No. **Q.42374**  
 The Amount notified herewith is due and payable on **1.6.52.**

**CENTRAL OFFICE**  
**INCOME TAX AND SOCIAL SERVICES**  
**CONTRIBUTION**

BASED ON INCOME DERIVED DURING YEAR ENDED 30TH JUNE, 1951

Payable £ <b>7981</b>	Further Tax and Contribution on Property Income £ <b>329.13.8.</b>	Deduct Rebates £ <b>36. 1. --</b>	Net Tax & Contribution on Income derived during Year Ended 30.6.1951 £ <b>4435. 7. --</b>	Provisional Tax & Contribution in respect of Income Year Ending 30.6.1951 £ <b>4876.17. --</b>	Less Provisional Tax & Contribution in respect of Income Year Ended 30.6.51 £ <b>4291. 3. --</b>	Income Tax & Contribution PAYABLE £ <b>5023. 1. --</b>	Credit for Certificates and for Tax Stamps furnished with return £ <b>5023. 1. --</b>	AMOUNT PAYABLE <b>CREDIT BALANCE</b> £ <b>5023. 1. --</b>
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49

1951 - 1952

I.T. Form 8 (E)

In the High  
Court of  
Australia

## INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

## ALTERATION SHEET

No. 23.

Name MRS. F.U. CHRISTIAN

File No. C 42374

Notice of  
Assessment,  
8th May 1952  
- continuedAlterations made in Return of Income derived during  
year ended 30th June, 1951.

	Description of Alterations	Personal Pro-		Total
		Exertion	perty	
		£	£	£
10	Taxable Income as returned		7523	7523
	Dividend received from Ajax Insurance Co. Ltd. £7456			
	Assessed as 93.41% Exempt £7008		+448	+448
	Gift to Young Women's Christian Association - Disallowed		+10	+10
20	In respect of the Dividend received from Melford Motors Pty. Ltd. kindly advise the full title of the Shares concerned stating whether A,B, or C Ordinary.			
	Please forward the receipt issued in respect of your donation to "Melbourne Church of England Girls Grammar School - Memorial Appeal."			
	Taxable Income as shown in attached notice -	£	7981	7981



87.

In the High  
Court of  
Australia

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No. 24.

Notice of  
Amended  
Assessment,  
9th January  
1953.

No. 24.

Re Francie Una Christian  
Year ended 30th June 1951  
Notice of Amended Assessment

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Nature of Payment tendered to be filled in here by TAXPAYER

	£	s.	d.
Tax Instalment Stamps			
Group Certificate			
Certificate of Credit			
Internat. Stamps Receipt			
Cash or Cheque			
<b>TOTAL</b>			

DO NOT DETACH

CENTRAL OFFICE  
INCOME TAX AND  
SOCIAL SERVICES CONTRIBUTION

1951

VM	<p>Mrs. Francie U. Christian, C/- J.V. Hatchliffe, Esq., 53 Martin Place, SYDNEY. N.S.W.</p>
In all communications, please quote File No.	
File No. C.42374	

<p><b>Gross Salary or Wages £</b></p> <p>Amended on account of —</p> <p>Adjustments as per form B herewith.</p>	<p>Amended Income and Imputable Income</p> <p>Amended Amount of Basic Tax and Contribution, Income Year Ended 30th June, 1951</p> <p>Further Tax and Contribution on Property, Income Year Ended 30th June, 1951</p> <p>Amended Net Tax and Contribution in respect of Income Year Ended 30th June, 1951</p> <p>Additional Amounts—Late Return or Omitted Income £75856</p> <p>Amended Provisional Amount in respect of Income of Year Ending 30th June, 1952</p> <p>Sub-total</p> <p>Less Provisional Amount in respect of Income of Year Ended 30th June, 1951</p> <p>Amended Amount Payable</p> <p>Amended Amount Credit <u>Ant. prevly. paid tax.</u></p>	<p>Personal Exemption</p> <p>Property</p> <p>£ 83837</p> <p>£ 60999. 6. 4.</p> <p>£ 363. 6. 6.</p> <p>£ 37. 2. —</p> <p>£ 61325. 13. —</p> <p>£ 2844. 3. —</p> <p>£ 4076. 17. —</p> <p>£ 94649. 13. —</p> <p>£ 4291. 3. —</p> <p>£ 90358. 10. —</p> <p>£ 5023. 1. —</p> <p>£ 85335. 9. —</p> <p>£ 148609. 4. —</p> <p><b>TOTAL AMOUNT PAYABLE £ 233944. 13. —</b></p>
<p>Dated at Melbourne</p> <p>9.1.53.</p>	<p>The amount advised herein is due and payable on</p> <p>12.2.53.</p>	<p>Amended Amount Payable</p> <p><b>Amount due as per N/A Y/E 30.6.50.</b></p>

I.T. Form 8

In the High  
Court of  
Australia

## INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

## ALTERATION SHEET

No. 24.

Name Francie Una Christian

File No. C 42374

Alterations made in Return of Income derived during  
year ended 30th June, 1951Notice of  
Amended  
Assessment,  
9th January  
1953 -  
continued

	<u>Description of Alterations</u>	<u>Personal Pro-</u>		<u>Total</u>																		
		<u>Exertion</u>	<u>party</u>																			
		£	£	£																		
10	Taxable Income as previously assessed	-	7981	7981																		
	Income derived by you being your proportion of distributions made by the following companies :-																					
	<table border="0"> <thead> <tr> <th><u>Company</u></th> <th><u>Amount of</u></th> <th><u>Date of</u></th> <th><u>Your</u></th> <th></th> <th></th> </tr> <tr> <td></td> <td><u>Distrib-</u></td> <td><u>Distri-</u></td> <td><u>Pro-</u></td> <td></td> <td></td> </tr> <tr> <td></td> <td><u>bution</u></td> <td><u>bution</u></td> <td><u>portion</u></td> <td></td> <td></td> </tr> </thead> </table>	<u>Company</u>	<u>Amount of</u>	<u>Date of</u>	<u>Your</u>				<u>Distrib-</u>	<u>Distri-</u>	<u>Pro-</u>				<u>bution</u>	<u>bution</u>	<u>portion</u>					
<u>Company</u>	<u>Amount of</u>	<u>Date of</u>	<u>Your</u>																			
	<u>Distrib-</u>	<u>Distri-</u>	<u>Pro-</u>																			
	<u>bution</u>	<u>bution</u>	<u>portion</u>																			
	Neal's Motors Pty. Ltd.	£360076	25.6.51	£24267	24267 24267																	
20	Melford Motors Pty. Ltd.	£156807	5.12.50	£28519																		
		37551	28.2.51	6830	35349 35349																	
	(excluding amounts subject to section 107 rebate as below)																					
	<u>Income from Estate of Joseph Nathan,</u> <u>Dec'd.</u>																					
	As previously assessed	£1343	property																			
	As now assessed	£9494	"	8151	8151																	
30	<u>Income from Estate of Catherine M.</u> <u>Nathan, Dec'd.</u>																					
	As previously assessed	£513	property																			
	As now assessed	£8602	"	8089	8089																	
	Amounts subject to 100% section 107 rebate excluded from assessments:-																					
	Neal's Motors Pty. Ltd.	£1424																				
	Melford Motors Pty. Ltd.	£4503																				
	Taxable Income as shown in attached notice ...	£		83837	83837																	



91.

In the High  
Court of  
Australia

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No. 25.

Return of  
Income and  
Statement,  
28th August  
1950.

No. 25.

Re Henry James Lane

Year ended 30th June 1950

Return of Income and Statement

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Fill in postage and send this Return to the Deputy Commissioner of Taxation, 46 Lonsdale Street, Melbourne, C.I. ...

INCOME TAX AND SOCIAL SERVICES CONTRIBUTION-VICTORIA PERSONAL RETURN

Taxpayers who carry on a Business or Profession should use Form B

Form A RETURN OF INCOME derived from all Sources in and out of Australia during the twelve months from 1st July, 1949, to 30th June, 1950.

NAME IN FULL OF PERSON: LANE Henry James. Residing at: 28 Albany Road, Toorak. Postal address for service of Notices: 53 Martin Place, Sydney. Occupation: Director.

WHERE TAX HAS BEEN EVADED THE PENAL PROVISIONS OF THE ACT PROVIDE FOR THE IMPOSITION OF SEVERE PENALTIES. SEE INSTRUCTIONS TO PERSONS MAKING RETURNS ON PAGE 4 OF THIS RETURN.

PART A.—INCOME FROM PERSONAL EXERTION.

Table with 2 columns: Description of income and Amount. Includes Salary (1040), Pension (602), and Total Income (2636).

DEDUCTIONS.—Attach lists where called for.

Table for Deductions: Subscriptions, other deductions, Total Deductions (0), Net Income from Personal Exertion (2636).

PART B.—INCOME FROM PROPERTY.

Table with 2 columns: Description of property income and Amount. Includes Gross rents (235), Dividends (0), and Total Income (235).

DEDUCTIONS.—Attach lists where called for.

Table for Deductions: Rates and Land Taxes, Repairs, Insurance, Interest, Commission, Rent, and Total Deductions (0). Net Income from Property (235).

TOTAL NET INCOME FROM PERSONAL EXERTION AND PROPERTY—(Add Items 15 and 30) £ 2889

PARTICULARS RELATING TO SOURCES OF INFORMATION.

Form with questions (1-6) regarding books of account and information sources. Includes signature of J.V. Ratcliffe, 29th August, 1950.

DECLARATION.

I, the person making this Return, declare that the particulars shown therein, and also those stated in the Accounts, Balance sheets, Statements, and Lists herewith, are true and correct in every particular, and disclose without reservation or exception a full and complete statement of the total income derived from all sources both in and out of Australia by me during the year 1st July, 1949, to 30th June, 1950.

This declaration and all attached sheets must be signed by the Taxpayer personally. For exceptions see Instructions on page 4.

ORIGINAL GROUP CERTIFICATES AND/OR TAX STAMPS SHEETS MUST BE ENCLOSED WITH THIS RETURN (SEE STATEMENT No. 3) AND SHOULD BE PINNED (NOT PASTED) TO PAGE 2. SEE PAGE 4 HEREOF FOR CLAIM FOR CONCESSIONAL ALLOWANCES.

THIS RETURN SHOULD BE LODGED BY 31st JULY, 1950, WITH ORIGINAL GROUP CERTIFICATES AND/OR TAX STAMPS SHEETS ENCLOSED.

CLAIM FOR CONCESSIONAL ALLOWANCES SUBJECT TO REBATE OF TAX.

NOTE - UNLESS FULL PARTICULARS AND ANSWERS ARE INSERTED AS REQUIRED IN THIS STATEMENT, CLAIMS WILL NOT BE ALLOWED.

Office Only

\*SPOUSE, \*FEMALE RELATIVE, \*DAUGHTER-HOUSEKEEPER, \*HOUSEKEEPER or \*PARENT. See Items (a), (b), (c) and (d) of Instruction No. 23, Page 4.

Table with 5 columns: Name of Dependant (including Spouse) or Housekeeper, Relationship to Taxpayer, Place of Residence of Dependant or Housekeeper, Income during the year of Spouse (after marriage), Female Relative, Daughter House-keeper or Parent apart from Taxpayer's contributions. If no income write "No.", and a note about wholly maintained dependants.

\*CHILDREN UNDER 16 YEARS OF AGE. See item (e) of Instruction No. 23, Page 4.

Table with 5 columns: Name of Child, Date of Birth, Place of Residence, State if wholly maintained during whole of year ended 30.6.50, and a note about wholly maintained children.

\*STUDENT CHILDREN 16-19 YEARS OF AGE. See item (f) of Instruction No. 23, Page 4.

Table with 6 columns: Name of Child, Date of Birth, Place of Residence, State if wholly maintained during whole of year ended 30.6.50, Name and address of school or university at which child is receiving full time education, and value of any assistance from school or university.

\*INVALID DEPENDANTS OVER 16 YEARS OF AGE (Children, Step-Children, Brothers or Sisters). See item (g) of Instruction No. 23, Page 4.

Table with 7 columns: Name of Invalid and Relationship to Taxpayer, Date of Birth, Place of Residence, State if wholly maintained during whole of year ended 30.6.50, If not wholly maintained for the whole of the year state in what other way partially maintained or for what period wholly maintained, Pension Certificate Number, and Total amount of pension received during year.

\*MEDICAL, DENTAL, OPTICAL, DIATHERMIC TREATMENT EXPENSES AND ATTENDANT'S REMUNERATION (including amounts paid by the Commonwealth under the Hospital Benefit Act 1948). Amounts not exceeding £50 (including up to £10 dental expenses) in respect of each of the following: -

Table with 5 columns: Name of person in respect of whom each claim is made, Relationship to Taxpayer, Name and Address of Legally Qualified Medical Practitioner, Optician, Dentist, etc., State nature of expense, e.g., Medical, Dental, etc., and AMOUNT.

Receipts must be produced on request, and, unless full details required by each column are inserted, the claim will be disallowed. TOTAL £ 25

Table for LIFE ASSURANCE premiums paid, and payments made to a FRIENDLY SOCIETY, SUPERANNUATION FUND, SUSTENTATION, or similar FUND. (Maximum amount allowable £150)

RATES and LAND TAXES, for which the taxpayer is liable, but from which no income is derived, not including amounts paid for excess water (attach list)

GIFTS of £1 and upwards to Public Charitable Institutions, &c. (See Instruction No. 25, Page 4)

\* Rebates in respect of these items are allowable to resident taxpayers only.



PARTICULARS OF GROUP CERTIFICATES, TAX STAMPS SHEETS, INTERIM STAMPS RECEIPTS AND OR CERTIFICATES OF CREDIT ATTACHED TO THIS RETURN FOR ALLOWANCE OF CREDIT.

NOTE.—Persons whose income has been subjected to instalment deductions during the year ended 30th June 1950, must lodge Original Group Certificates, Tax Stamp Sheets, etc. with this return and must complete the following statement— (These documents are retained in order that the Department may readily refer to them in the course of subsequent deductions from the year...

Table with columns: Serial No., Whether Group Certificate or Tax Stamp Sheet, Employer's Name, Period of Employment, Salary or Wages, and DIVIDENDS. Includes entries for Industrial Acceptance Corporation and Lane's Motors Pty Limited.

NOTE.—If space insufficient, attach separate list showing details as above.

STATEMENT No. 3. ZONE ALLOWANCE. Zone allowance is a special deduction to persons residing in prescribed areas only. A copy of the map delineating the respective zones may be inspected at any Post Office within the zones, or at the Taxation Offices. (See Instruction No. 22, Page 4.)

Table with columns: Name of Residence within Zone, Nearest Post Office, and Postal District.

STATEMENT No. 4. LIVING-AWAY-FROM-HOME ALLOWANCE. If allowance received under award, industrial agreement, etc., state name of award, etc. (See Instruction No. 22, Page 4.)

Table with columns: Rate of Weekly Allowance, Period of Receipt, Amount Received, and Office Use Only.

STATEMENT No. 5. PAY AND ALLOWANCES EARNED AS A MEMBER OF THE DEFENCE FORCE. (Do not complete this statement if you were discharged before 1st July, 1947.)

Table for members who have served overseas, including columns for Date of Departure from Australia, Date of return to Australia, and Details of overseas service during year ended 30.6.50.

STATEMENT No. 6. DIVIDENDS FROM AUSTRALIAN AND EX-AUSTRALIAN COMPANIES, INCLUDING SHARES DISTRIBUTED AS BONUS SHARES and DISTRIBUTIONS BY LIQUIDATORS.

Table with columns: Name of Company, Class of Shares, and Amount Received.

See Statement Attached

NOTE.—Attach list showing details of advances or loans received from any private company in which shares are held. Carry total to Item 17 of 3830

STATEMENT No. 7. PARTICULARS OF AUSTRALIAN AND EX-AUSTRALIAN INTEREST RECEIVED. Full details of Government Loans must be shown to obtain benefit of... Exempt interest must be shown with an appropriate note distinguishing exempt interest...

Table for interest received, divided into Interest on Commonwealth Government Loans and Interest on State Government Loans.

Table for OTHER INTEREST, including entries for Australian Paper Mills Ltd.

NOTES.—(1) Interest must be expressed in Australian Currency. (2) Total interest to be stated in Item 18 of 387

ATTACH LISTS IF SPACE INSUFFICIENT

HENRY JAMES LANE  
FEDERAL INCOME TAX RETURN FOR THE YEAR ENDED  
30th JUNE, 1950

In the High  
Court of  
Australia

No. 25.

Item 7 DIRECTORS FEES

Industrial Acceptance Corporation Ltd.	£702. 6.1	
Ajax Insurance Company Limited	<u>100. 0.0</u>	<u>£802.6.1</u>

Return of  
Income and  
Statement,  
28th August  
1950 -  
continued.

Item 17 DIVIDENDS

10	Associated Pulp and Paper Limited	£180. 0.0	
	Australian Paper Manufacturers Ltd.	10.16.0	
	Bebarfalds Limited	186.18.0	
	Electrolytic Zinc Limited	57.15.0	
	Industrial Acceptance Corporation Ltd.	<u>3,400.15.0</u>	<u>£3,836.4.0</u>

DIVIDENDS SUBJECT TO REBATE  
UNDER SECTION 107

20	Bebarfalds Limited	<u>£3,487.18.8</u>	
----	--------------------	--------------------	--

During the year I received an issue of 1585.42 Bonus shares in Bebarfalds Ltd. such bonus issue being made wholly and exclusively out of a profit arising from the issue of shares at a premium - claimed to be exempt under Section 44 (2) (b) (iii)

30

DIVIDENDS EXEMPT UNDER  
SECTION 44.

Mt. Morgan N.L.	<u>£70. 0.0</u>
-----------------	-----------------

Item 18 INTEREST RECEIVED

Commonwealth Government Loans issued prior to 1st January, 1940.

	£500	4%	1955	£20. 0.0	
	800	"	1957	32. 0.0	
40	2,250	"	1959	90. 0.0	
		"	1961	<u>117. 4.0</u>	<u>£259.4.0</u>

In the High  
Court of  
Australia

Issued after 1st January, 1940

	£300	3 $\frac{1}{4}$ %	1955	£9.15. 0	
No. 25.	2,000	"	1957	65. 0. 0	
	1,000	"	1960	32.10. 0	
Return of	500	3 $\frac{1}{8}$ %	1957	15.12. 6	
Income and	1,000	"	1962	<u>31. 5. 0</u>	154. 2. 6
Statement, 28th August 1950 - continued.					<u>£413. 6. 6</u>

REBATES

Medical, Dental and Chemists Expenses

Self:

Dr. T. Stephens, Collins St., Melbourne	£4. 4. 0	
Dr. Somerset, 12 Collins St., Melbourne	3. 3. 0	
Dr. M. Patrick, 144 High Street, Prahran	4. 4. 0	
Dr. L. Skues, Dentist, 111 Collins St., Melbourne - £53. 5. 0 <u>CLAIMED</u>	10. 0. 0	
Wm. Ford & Co., Chemists, Melbourne	<u>4. 3. 2</u>	20
		<u>£25.14.2</u>

95.

In the High  
Court of  
Australia

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No. 26.

Notice of  
Assessment,  
5th July 1951.

No. 26.

Re Henry James Lane  
Year ended 30th June 1950  
Notice of Assessment

---



1950/51



COMMONWEALTH OF AUSTRALIA  
Income Tax  
and Social Services Contribution  
(Based on Income of Year Ended 30/6/50)  
VICTORIA

VICTORIA

Notice of Assessment

In accordance with the provisions of the Income Tax Assessment Act 1936-1949 and the Social Services Contribution Assessment Act 1945-48, the Income Tax and Social Services Contribution payable by you for the financial year ended 30th June, 1950, have been assessed as under. The provisional tax and the provisional contribution payable by you in accordance with these Acts, in respect of the income of the financial year ending 30th June, 1951 are also notified hereunder.

Amount Paid

Date

Receipt for Cash Register will be printed here.

Received the above amount

Receiver

Assessment No <b>913286</b>	<b>MR HENRY J LANE C/- J V RATCLIFFE ESQ 53 MARTIN PLACE SYDNEY</b>
In all Communications please quote File No.	
File No <b>225459</b>	

Gross Salary or Wages £	Taxable and Contributable Income	Social Services Contribution	Income Tax
-------------------------	----------------------------------	------------------------------	------------

Forward this notice intact when making payment. If payment is made by post particulars of the remittance must be entered in the space provided on page 1 of this notice.

The full amount must be paid to the due date stated below, otherwise ADDITIONAL AMOUNTS for late payment at the rate of 10 percent per annum on the full amount shall be due and payable in accordance with the provisions of the Act.

**TAX STAMPS OR GROUP CERTIFICATE** The amount shown as payable in the net amount remaining after allowing credit for all tax instalments, stamps and Group Certificates forwarded with your return. Any further tax stamps or Group Certificates will need to be paid in respect of deficiencies from salary or wages received up to 30th June, 1950, may be met in payment or part payment of this amount. Any excess over the amount payable will be refunded.

The more fact that Stamps or Group Certificate of deficiencies are held will avoid penalty. Any person of his liability to additional amounts for late payment, as the Act regard assessments as not payable, and stamps or Group Certificate of deficiencies are presented at a taxation office.

Personal Exemption	£	<b>2636</b>
Discount (a) Other than (b)	£	<b>4545</b>
(b) Interest on Commonwealth Loans raised prior to 1.1.1945	£	<b>259</b>
<b>CONTRIBUTION AND GROSS TAX</b>		
Deduct TOTAL REBATES		
Net Contributions and Gross Tax on Income assessed during year ended 30th June, 1950	£	<b>558 0 0</b>
Amount of Amounts-Late Return or Granted Income Exemption amounts in respect of income of year ending 30th June, 1951	£	<b>558 0 0</b>
<b>SUB-TOTALS</b>		
Less Provisional Payments in respect of Income of year ended 30th June, 1950	£	<b>2179 7 0</b>

Pence in £	
18.	103.6810
	114.7740
	47.6355
<b>£ 558 0 0</b>	<b>£ 3363 14 0</b>
<b>£</b>	<b>£ 108 14 0</b>
<b>£ 558 0 0</b>	<b>£ 3255 0 0</b>
<b>£</b>	<b>£</b>
<b>£</b>	<b>£ 2974 8 0</b>
<b>£ 558 0 0</b>	<b>£ 6229 8 0</b>
<b>£ 2179 7 0</b>	<b>£ 18098 15 0</b>
<b>AMOUNT PAYABLE</b>	
<b>£ 1621 7 0</b>	<b>£ 41869 7 0</b>
<b>AMOUNT CREDITED</b>	
<b>Total Tax and Contribution — PENCE — to be Credited</b>	
<b>£ 13490 14 0</b>	
Add: Assessments Issued herewith for Prior Years	
Add Arrears — Deduct Credits	
Additional Amount for late payment of Arrears	
Amount — Payable — To be Credited	
<b>2</b>	<b>£ 229 7 0</b>

Less Group Certificate and or Tax Stamps Furnished with Return

Date of Issue **5 JUL 51**  
Date Due and Payable (For other than Arrears) **7 AUG 51**

XXXXXXXXXXXXX REFUND  
TOTAL AMOUNT PAYABLE

£ 13720 1 0

Form 8C.  
 Telephone No.:  
 MY 280  
 Telegraphic  
 Address:  
 "STATAX"

COMMONWEALTH OF AUSTRALIA

VICTORIA

IMPORTANT  
 Please tear off  
 and attach this  
 corner to your  
 reply.  
 VF 225459

In the High  
 Court of  
 Australia

No. 26.

Notice of  
 Assessment,  
 5th July 1951  
 - continued.

10 INCOME TAX AND  
 SOCIAL SERVICES  
 CONTRIBUTION

TAXATION OFFICE,  
 436 Lonsdale Street,  
 MELBOURNE C.1.

TO TAXPAYER, FILE No. 225459

The following alterations have been made when preparing the enclosed assessment based on your return of income for year ended 30/6/50

J.A. NEALE,  
 Deputy Commissioner of Taxation

20	<u>Alterations</u>	<u>Personal Exertion</u>	<u>Pro- perty</u>	<u>Total</u>
	Net income as shown in your return	2636	4253	6889
	Add: Proportion of dividend from Bebarfalds Ltd. claimed as exempt under Section 107 (79.94% of the dividend is exempt).		551	551
	Net income as per assessment	2636	4804	7440





99.

In the High  
Court of  
Australia

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No. 27.

Notice of  
Amended  
Assessment,  
11th December  
1951.

No. 27.

Re Henry James Lane

Year ended 30th June 1950

Notice of Amended Assessment

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101.

In the High  
Court of  
Australia

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No. 28.

Notice of  
Amended  
Assessment,  
9th January  
1953.

No. 28.

Re Henry James Lane  
Year ended 30th June 1950  
Notice of Amended Assessment

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1950/51

COMMONWEALTH OF AUSTRALIA  
**INCOME TAX AND  
 SOCIAL SERVICES CONTRIBUTION**  
 (Based on Income of Year Ended 30/6/50)  
 VICTORIA

**NOTICE OF  
 AMENDED ASSESSMENT**

In accordance with the provisions of the  
*Income Tax Assessment Act 1916-1949* and  
 the *Social Services Contribution Assessment  
 Act 1945-1948*, the 1950-1951 Assessment has  
 been amended as under:—

Assessment No. **51286**  
 In all communications please quote File No.  
 File No. **225453**

**Mr. Henry J. Lane,**

**Gross Salary or Wages £**

**Amended on account of:—**

**Adjustments as per  
 Form 8 herewith  
 Add 8146, 240 867.**

**Amended Taxable and Contributable Income**

Personal Exertion ... .. £ 2636  
 Property (a) Other than (b) ... £ 2150234  
 (b) Interred on Wealth Loans  
 issued prior to 1.1.1940 £ 259  
**AMENDED CONTRIBUTION AND GROSS TAX**

**TOTAL REBATES**  
 Amended Net Contribution and Net Tax on Income derived  
 during year ended 30th June, 1950 ... ..  
 Additional Amounts—~~Less Rebates~~ or Omitted Income  
 Amended Provisional Amounts, in respect of income of year  
 ending 30th June, 1951 ... ..

**Sub-TOTALS**  
 Less Provisional Amounts in respect of Income of year  
 ended 30th June, 1950 ... ..  
 Amount Payable as amended  
 Amount Credited as amended  
 Amounts previously notified  
 Increase by Amendment ... ..  
 Decrease by Amendment ... ..

**Social Services Contribution**

**Income Tax**

Rates—Pence in £

18d.	155 0000	£ 11484.13. 0	£ 19762.11. 0
18d.	159 0000	£ 11434.13. 0	£ 151. 3. 0
	70 0000	£ 5484. 0. 0	£ 49357. 1. 0
	25 0000	£ 16950.13. 0	£ 2599. 1. 0
		£ 2277. 1. 0	£ 193567.15. 0
		£ 44759. 6. 0	£ 109 0000
		£ 1062. 11. 0	£ 15460. 0. 0
		£ 16452. 0. 0	£ 148071. 3. 0

**Dr. 210, 50, 3. 0**

Date of Issue **21/8/53** Date Due and Payable **11/10/53**

The above is incorporated in enclosed summary of account

Read carefully the instructions on back of this Notice.

OFFICE ADDRESS—  
 436 LONSDALE STREET,  
 MELBOURNE. C. 1

**G. S. Neale** Deputy Commissioner of Taxation

Form No. 8  
 In any communication  
 with this office  
 please quote -  
 V.File No.VF.225459

In the High  
 Court of  
 Australia

No. 28.

VICTORIA  
 FEDERAL INCOME TAX  
 AND SOCIAL SERVICES CONTRIBUTION

Notice of  
 Amended  
 Assessment,  
 9th January  
 1953 -  
 continued.

INCOME TAX OFFICE,  
 436 Lonsdale Street,  
 Melbourne, C.I.

10  
 MEMORANDUM

Henry J. Lane

To Taxpayer File No. VF 225459

The net income for purposes of Income Tax and  
 Social Services Contribution for the tax year 1950-1951  
 (based on your income for the twelve months ended 30th  
 June, 1950) has been arrived at as shown hereunder.

J.A. NEALE  
 Deputy Federal Commissioner of Taxation.

20	<u>Alterations</u>	<u>Personal Pro- Exertion party</u>	<u>Total</u>			
	Taxable Income as previously assessed	2636 4253	6889			
	Income derived by you being your proportion of distributions made by the following companies:-					
30	<u>Company</u>	<u>Amount of Distri- bution</u>	<u>Date of Distri- bution</u>	<u>Your Pro- portion</u>		
	Lane's Motors Pty. Ltd.	£262232 175493 <u>11866</u>	20.12.49 " <u>22.3.50</u>	19667 13162 <u>890</u>		33719 33719
	Neal's Motors Pty. Ltd.	£137086 121556 154997 <u>36444</u>	20.12.49 " " <u>22.3.50</u>	34272 30389 38749 <u>9111</u>		112521 112521
40	(excluding amounts subject to Section 107 rebate as below)					

In the High  
Court of  
Australia

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No. 28.

Notice of  
Amended  
Assessment,  
9th January  
1953 -  
continued.

Amounts subject to 100%  
Section 107 rebate excluded  
from assessment :-

Lane's Motors Pty. Ltd.	£642
Neal's Motors Pty. Ltd.	£9111

Net Income as per  
Assessment ..

---

2636 150493 153129

---



105.

In the High  
Court of  
Australia

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No. 29.

Return of  
Income and  
Statement,  
August 1951.

No. 29.

Re Henry James Lane

Year ended 30th June 1951

Return of Income and Statement

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<b>COMMONWEALTH OF AUSTRALIA</b>  <b>INCOME TAX AND SOCIAL SERVICES CONTRIBUTION</b>	<b>VICTORIA</b> <b>PERSONAL RETURN</b> Taxpayers who carry on a Business or Profession must complete Form B <b>RETURN OF INCOME derived from all Sources in and out of Australia during the twelve months from 1st July, 1950, to 30th June, 1951</b>	<b>Form A</b>  File No.   For Office Use Only
--	--	--

~~HOW TO PREPARE THIS RETURN~~

1. ~~Insert NAME and ADDRESS and other details required below.~~
2. ~~Insert details of ALL INCOME—Page 2.~~
3. ~~Insert details of DEDUCTIONS claimed—Page 3.~~
4. ~~Complete Summary of Income and Deductions—Page 3.~~
5. ~~Partnerships and Trusts must complete DISTRIBUTION STATEMENT below.~~
6. ~~Pin ORIGINAL Group Certificates and or Tax Stamps Sheets to Page 3.~~  
If these documents are not available from your employer by 31st July, 1951, YOUR EMPLOYER should make an application to the Taxation Office for an extension of time to cover the lodgment of returns by his employees.
7. ~~Make DECLARATION below, and SIGN personally.~~

~~THIS RETURN SHOULD BE LODGED WITH THE DEPUTY COMMISSIONER OF TAXATION  
436 LONSDALE STREET, MELBOURNE, C.I.~~

~~If a full time member of the Defence Force, send this return to the Deputy Commissioner of Taxation in the Capital City of the State in which you enlisted or were called up.~~

<b>NAME IN FULL</b>	Surname <b>LAKE</b>	USE BLOCK LETTERS <b>HENRY JAMES</b>		Christian Names
Postal Address for Service of Notices	<b>C/- J.V. Ratcliffe, 53 Martin Place, Sydney.</b>			
Residential Address	<b>28 Albany Road, Toorak</b>			If same as Postal Address write "As Above"
If married, state full name of wife or husband	<b>Thelma Marie Lane</b>			A deduction will not be allowed unless Item 24 on Page 3 is completed.
My Occupation is	<b>Director</b>			When stating industry and occupation, state what kind of manufacturer, wholesaler, retailer, craftsman, &c. Unemployed persons to state industry of last employer
Employer's Industry				
Last Return lodged at Taxation Office (Capital City)	<b>Melbourne</b>			
My address then being	<b>as above.</b>			● If no previous Return, attach statement giving reasons and showing Date of Birth, and income for each of the previous three years.

**DECLARATION**

I, the person making this Return, declare that the particulars shown therein are true and correct in every particular and disclose without reservation or exception a full and complete statement of the total income derived from all sources both in and out of Australia by me during the year 1st July, 1950, to 30th June, 1951.\*

Dated this **August** day of **1951** (SIGN HERE) Usual Signature of Taxpayer **H. J. Lane**

This declaration and all attached sheets must be signed by the Taxpayer personally.

**DISTRIBUTION STATEMENT BY TRUSTEE OR PARTNERSHIP**

Trustees are not taxable except on income to which no person is presently entitled, or on income held on account of a person who is under a legal disability. A partnership (other than a partnership in the circumstances prescribed by Section 94 of the Act) is not taxable, each partner being taxable on his or her share of the profits.

Name in full of each Partner or Beneficiary	Residential Address	Is the Beneficiary under any legal disability? (Yes or No)	Salary of Partner	Share of Income, not including Salary to which each partner is entitled or which is distributable to each beneficiary		OFFICE USE ONLY			
				Proportion	Amount	C Loan To 1940	From 1940	Rebate	General
					P.E. £	Pty. £			

Where a beneficiary is entitled to a share of specific income, or where an annuity is payable from Corpus, particulars should be stated.

**PARTICULARS RELATING TO SOURCES OF INFORMATION**

To be given by—A. Any person who charges directly or indirectly any fee for preparing, or assisting to prepare, this return } Cross out whichever does not apply.  
 B. ~~Any person who charges directly or indirectly any fee for preparing, or assisting to prepare, this return~~

Question	Answer
(1) What books of account, if any, are kept by or on behalf of the taxpayer?	<b>Personal records kept by the taxpayer.</b>  <b>No. This return has been prepared from information furnished in writing by the taxpayer. See also declaration above.</b>  <small>(N.B.—No. (6) to be answered only by the person mentioned in (A) above</small>
(2) By whom are those books of account kept? (State name and address)	
(3) Are those books of account audited each year? If so, by whom?	
(4) Is the return in accordance with those books?	
(5) If the return is not in accordance with those books, on what basis and upon what information has the return been prepared?	
(6) Have you satisfied yourself, and, if so, how, that the books of account, or other sources of information upon which the return is based, are correct and disclose the whole of the taxpayer's income from all sources?	

**CERTIFICATE BY AGENT** **John V. Ratcliffe** having charged the taxpayer a fee for preparing, or assisting in the preparation of, this return, hereby certify that the answers given in this statement opposite to the questions set forth in the first column thereof are true and correct in every particular.

Date: **13th August, 1951** Signature of Agent: **J.V. Ratcliffe**

Agent's Registered Number: **282**

## INCOME

Item	INCOME FROM PERSONAL EXERTION						GROSS INCOME £	OFFICE ONLY £	
	INCOME SHOWN ON GROUP CERTIFICATES AND OR TAX STAMPS SHEETS ATTACHED TO PAGE 3.								
Serial Number	Whether Group Certificate or Tax Stamps Sheet	Employer's Name	Period of Employment	Instalments					
				£	s.	d.			
687695	Gr. Cert.	Lane's Motors Pty Ltd.	1/7/50-30/6/51	345	3	0	2071		
667454	" "	Industrial Acceptance Corp. Limited.	1/7/50-30/6/51	75	1	6	720		
(Office only) Credit Warrant No.			TOTAL INSTALMENTS	420	4	6			
<b>INCOME NOT INCLUDED ABOVE</b>									
2	Salary, wages, stipend, bonuses, workers' compensation (give details), overtime, and earnings as employee of								
3	Value of (a) Board £ ..... ; (b) Use of premises or quarters £ ..... allowed to me by employer for ..... weeks								
4	Living-away-from-home allowance, travelling allowance, entertainment allowance, cash allowance in lieu of quarters, sustenance, and other allowances allowed to me by employer (attach list)								
5	Pay and allowances earned as a member of the Defence Force or Citizen Defence Force ..								
6	Five per centum of retiring allowance, gratuity, or compensation received in lump sum (total amount received £ ..)								
7	Pension (not being a War Pension, or Invalid, Old Age, or Widow's Pension), superannuation, or retiring allowance received from						188		
8	Fees, commissions (attach list)								
9	Profits from sales of land, leases, shares, or any other property, purchased for re-sale (attach full particulars)								
10	Share in partnership of ..... (where income is from personal exertion) in the State of								
11	Income as beneficiary under will, settlement, deed of gift or instrument of trust of ..... (where trust income is from personal exertion) in the State of								
12	Other income from personal exertion (attach list)								
† All such allowances must be shown. Expenditure deductible in respect thereof may be claimed under Items 37 or 38.									
13	<b>TOTAL INCOME FROM PERSONAL EXERTION</b>						<b>2979</b>		

INCOME FROM PROPERTY						£	£	
14	GROSS RENTS—including rent from sub-letting (attach list)							
15	DIVIDENDS (including Exempt and Ex-Australian Dividends, Bonus Shares, and Liquidators Distributions)							
Name of Company						Gross Amount £		
<b>See Statement attached.</b>							6078	
If it is claimed that the whole or part of any dividend is exempt, an appropriate note should be inserted against the dividend. Dividends on Preference shares should be separately shown. Dividends must be expressed in Australian Currency.								
INTEREST RECEIVED OR CREDITED TO ME (including Ex-Australian Interest)								
16	Interest on Commonwealth Government Loans issued <b>PRIOR TO 1st JANUARY, 1940</b>							
		Principal	Rate	Maturity Date	Interest £			
<b>See Statement attached.</b>							186	
17	Interest on Commonwealth Government Loans issued <b>AFTER 1st JANUARY, 1940</b> , on State Government Loans and on Loans issued free of State Income Tax by State Authorities							
Name of Government or Public or Municipal Body		Principal	Rate	Maturity Date	Interest £			
<b>See Statement attached</b>							252	
18	Other Interest							
Name of Government, Bank, Company, Firm or Person to whom money is lent		Address		Principal	Rate	Interest £		
Australian Paper Mills Limited.				17.50	30.6.51	3.17. 6.		
Interest on Deposit with I.A.C. Ltd.						587.15. 8.		
						591.13. 2.		
							532	
19	Premiums, and other amounts received in connexion with the grant, assignment or surrender of leases, including goodwill and licence (attach list)							
20	Share in partnership of ..... (where partnership income is from property) in the State of							
21	Income as beneficiary under will, settlement, deed of gift or instrument of trust of ..... (where trust income is from property) in the State of							
22	Other Income from property—including annuities, royalties, tributes, licences, &c. (attach list)							
23	<b>TOTAL INCOME FROM PROPERTY</b>						<b>7108</b>	

## DEDUCTIONS

DEDUCTIONS FROM PERSONAL EXERTION INCOME								
Dependant	Name in Full	Date of Birth	Place of Residence of Dependant	Separate net income during year. If no income write "Nil"	If wholly maintained for whole of year write "Wholly." If not, give details	Maximum Deduction for Dependents	AMOUNT CLAIMED	
24	SPOUSE or DAUGHTER-HOUSEKEEPER					104		
25	CHILDREN UNDER 16 YEARS OF AGE					78 (for one) 52 (others)		
25	PARENTS					104		
27	INVALID RELATIVES OVER 16 YEARS			Amount of Pension £	Other Income £	78		
28	STUDENT CHILDREN 16-21 YEARS			Value of Government Assistance £	Other Income £	78		
					If not at school for whole year state period			
29	HOUSEKEEPER				If wholly engaged for whole of year write "Wholly." If not, state for what period wholly engaged	104		
<b>30 MEDICAL, DENTAL, OPTICAL, FUNERAL EXPENSES, ETC.</b>								
	Name of person in respect of whom each claim is made	Relationship to Taxpayer If child, state date of birth	Name and address of legally qualified medical practitioner, optician, dentist, &c	State nature of expenses e.g. Medical, Dental, &c		AMOUNT		
	<b>See statement attached</b>						<b>32</b>	
	Less: Amounts recouped or payable by a Government, Public Authority, Society or Association							<b>32</b>
	NET CLAIM							
31	SUBSCRIPTIONS ..	Paid to						
32	LIFE ASSURANCE SUPERANNUATION &c. payments	Paid to	<b>Mutual Life &amp; Citizens Assurance £305.</b>		Maximum deduction	£200	<b>200</b>	
33	RATES and LAND TAXES	Paid to	<b>Federal Land Tax</b>				<b>6</b>	
34	GIFTS to Public Institutions, &c.	Paid to						
35	CALLS paid to mining companies	Paid to			Total £	: 1/11		
36	ZONE AND OVERSEAS FORCES ALLOWANCES	Place of residence within Zone	Nearest Post Office	Period of Residence				
37	LIVING-AWAY-FROM-HOME ALLOWANCE	Rate of allowance	Period of receipt	Amount received	Derived whilst located at			
38	Any other PERSONAL EXERTION DEDUCTIONS	(Give Details)						
39	<b>TOTAL PERSONAL EXERTION DEDUCTIONS</b>						<b>238</b>	

DEDUCTIONS FROM PROPERTY INCOME							
40	Rates and Land Taxes for which the taxpayer is personally liable, paid on property from which rent is received (attach list)						
41	Repairs (not including alterations, additions, or improvements) to properties from which rent is received (attach list)						
42	Insurance Premiums (Fire, Burglary, &c.) paid on income-producing properties (attach list)						
43	Interest paid to _____ of _____ on borrowed money used to produce income from property						
44	Commission paid to _____ of _____ for collection of income from property						
45	Rent paid to _____ of _____ for property or part thereof from which rent is received						
46	Any other deductions (attach list)						
47	<b>TOTAL PROPERTY DEDUCTIONS</b>						<b>£</b>

SUMMARY OF INCOME AND DEDUCTIONS			
	PERSONAL EXERTION	PROPERTY	TOTAL
	£	£	£
TOTAL INCOME—ITEMS 13 AND 23, PAGE 2 ..	<b>2979</b>	<b>7108</b>	<b>10087</b>
TOTAL DEDUCTIONS—ITEMS 39 AND 47, ABOVE	<b>238</b>		<b>238</b>
NET INCOME	<b>2741</b>	<b>7108</b>	<b>9849</b>

SEE NOTE OVERLEAF

HENRY JAMES LANE  
FEDERAL INCOME TAX RETURN FOR THE YEAR ENDED  
30th JUNE, 1951

In the High  
Court of  
Australia

No. 29.

Item 8 DIRECTOR'S FEES

Lanes Motors (Holdings) Ltd.	£50. 0. 0	
Ajax Insurance Co.Ltd.	100. 0. 0	
Melbourne Motor Eng. Co. Pty. Ltd.	<u>37.10. 0</u>	<u>£187.10. 0</u>

Return of  
Income and  
Statement,  
August  
1951 -  
continued.

10 NOTE: Director's fees £720 received from  
Industrial Acceptance Corporation Ltd.is  
covered by Group Certificate No. 667454  
included in Item 1.

Item 15 DIVIDENDS RECEIVED

Australian Paper Manu- facturers Ltd.		
Preference	7. 4. 0	
Associated Paper & Pulp Mills Ltd.	180. 0. 0	
20 Bebarfalds Ltd.		
Preference	£160.0.0	
Ordinary	<u>1840.0.0</u>	2000. 8. 0
Electrolytic Zinc Ltd.	64.13. 7	
Industrial Acceptance Corporation Ltd.	<u>3825.16.10</u>	<u>£6,078. 2. 5</u>

Dividends subject to Rebate under  
Section 107.

30 Ajax Insurance Co. Ltd.	12,138. 2. 4	
Allcars Pty.Ltd.	3,135. 6. 9	
Lanes Motors (Hold- ings) Ltd.	<u>580.16.10</u>	<u>£15,854. 5.11</u>

Dividends Exempt under Section 44.

Mount Morgan N.L.		<u>£70. 0. 0</u>
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Item 16 INTEREST RECEIVED

Commonwealth Government Loans  
issued prior to 1st January, 1940.

£6,480	4%	1955/61 to 2/1/51 before conversion	<u>£185.19.10</u>
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In the High  
Court of  
Australia

No. 29.

Return of  
Income and  
Statement,  
August  
1951 -  
continued.

Item 17 Issued after 1st January,  
1940

£500	3 $\frac{1}{8}$ %	1960	15.12. 6	
1,000	3 $\frac{1}{8}$ %	1962	31. 5. 0	
3,250	3 $\frac{1}{4}$ %	1957	105.12. 6	
300	3 $\frac{1}{4}$ %	1958	9.15. 0	
1,000	3 $\frac{1}{4}$ %	1959	32.10. 0	
1,000	3 $\frac{1}{4}$ %	1960	32.10. 0	
6,480	3 $\frac{1}{8}$ %	1964 (After conversion of £6,480 4% 1955/61)	24. 8. 1	<u>£251.13. 1</u>

10

Item 30 MEDICAL, DENTAL, OPTICAL EXPENSES

Self:

Dr. L. Skues, Dentist, 111 Collins Street, Melbourne			
- £24. 3.0 CLAIMED		20. 0. 0	
Dr. M. Patrick, 144 High Street, Prahran		6. 6. 0	
Dobbie Bros., Opticians		<u>5.10. 0</u>	<u>£31.16. 0</u>

In the High  
Court of  
Australia

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No. 30.

Notice of  
Assessment,  
28th May 1952.

No. 30.

Re Henry James Lane

Year ended 30th June 1951

Notice of Assessment

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Amount Paid

Date

Receipt by Cash Receipt  
with the printed form



COMMONWEALTH OF AUSTRALIA  
Notice of Assessment

Income Tax and Social Services Contribution

BASED ON INCOME DERIVED DURING YEAR ENDED 30TH JUNE 1951

P

VICTORIA

Please quote File No. Entered the above amount

Receipt

No. 071525

Mr. Henry J. Lane,  
C/- Mr. J. V. Ratelleff,  
53 Martin Place,  
SYDNEY, N.S.W.

225439

Taxable and  
Contributable Income

Paid £ 2741

Property £ 7909

The Amount Included  
Income Tax and Social  
Services Contribution

Amount of Basic Tax &  
Contributable Income  
Year Ended 30.6.51

Debit Rent is

Year Ended 30.6.51

6109 4 0 326 9 0

83 4 0 6334 9 0

6109 0 0 2999 6 0

420 4 6

6443 18 5

Additional Amount, Late



GOVERNMENT LOAN INTEREST.—Any interest on Commonwealth Government Loans, issued since 1st January 1947 and on certain other loans, issued by Public Authorities guaranteed free of State Income Tax, are liable to the 20% income tax on property. A rebate of 2% in the £ has been allowed in respect of interest on such loans.

OBJECTION.—Objection may be lodged against the assessment of Income Tax and Social Services Contribution for the 60th day after service of this notice. The objection must be delivered or posted so that it will reach the Department on or before the 60th day after service of this notice. Notwithstanding any objection if a return is assessed and the objection is not made by the taxpayer a NOTE.—Taxpayers are requested to report for verification any errors which have occurred in their assessments. Any mistake made by taxpayers against themselves in preparing their returns will not be taken into account by the Department, but the obligation to furnish a correct return is imposed by law upon the taxpayer.

PAYMENT.—Cash, postal notes or money orders may be made payable to the Treasury Commissioner of Taxation, 436 Lonsdale Street, Melbourne. If bank notes are forwarded by post, the return should be accompanied by a receipt for the notes. If payment is made by post, the return should be accompanied by a receipt for the payment.

SEE BACK FOR SCHEDULE OF RATES OF TAX AND CONTRIBUTION

OFFICE ADDRESS:

405 LONSDALE STREET  
MELBOURNE, C.

J. A. NEALE

Form 8C.  
 Telephone No.:  
 MY 280  
 Telegraphic Address:  
 "STATAX"

IMPORTANT  
 Please tear off and  
 attach this corner  
 to your reply.  
 VF 225459

In the High  
 Court of  
 Australia  
 \_\_\_\_\_  
 No. 30.

COMMONWEALTH OF AUSTRALIA  
 VICTORIA

Notice of  
 Assessment,  
 28th May 1952  
 - continued.

10 INCOME TAX AND TAXATION OFFICE,  
 SOCIAL SERVICES 436 Lonsdale Street,  
 CONTRIBUTION MELBOURNE C.1.

To TAXPAYER, FILE NO. 225459

The following alterations have been made when  
 preparing the enclosed assessment based on your re-  
 turn of income for year ended 30/6/51

J.A. NEALE,

Deputy Commissioner of Taxation.

	<u>Alterations</u>	<u>Personal Pro- Exertion perty</u>	<u>Total</u>
20 Net income as shown in your return			9849
Add dividends claimed as Section 107 rebate (See below)			801
			_____
Net income as assessed			£10650
			_____

Dividends from Ajax Insurance Co.  
 are subject to rebate under  
 Section 107 of 93.41%

6.59% = £801 as above.

Net income as per assessment

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113.

In the High  
Court of  
Australia

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No. 31.

Notice of  
Amended  
Assessment,  
9th January  
1953.

No. 31.

Re Henry James Lane

Year ended 30th June 1951

Notice of Amended Assessment

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31



P.2

COMMONWEALTH OF AUSTRALIA  
INCOME TAX AND  
SOCIAL SERVICES CONTRIBUTION

Based on Income derived during Year Ended 30/6/1951

VICTORIA

**NOTICE OF AMENDED ASSESSMENT**

In accordance with the provisions of the *Income Tax and Social Services Contribution Assessment Act 1936-1950*, the assessment of the above year has been amended as under—

Assessment No. <b>071525</b>	<b>Mr. Henry J. Lane,</b>
In all communications please quote File No.	
File No. <b>225159</b>	

**Gross Salary or Wages £**

Amended on account of:—

**Adjustments as  
per form 8  
herewith.  
AM £90,019 Pts.**

Amended Taxable and Contributable Income	£	2741
	£	97928
Amended Amount of Basic Tax and Contribution, Income Year Ended 30th June, 1951	£	73623. 8. 4
Further Tax and Contribution on Property, Income Year Ended 30th June, 1951	£	363. 6. 8
Less: Rebates	£	94. 0. 0
Amended Net Tax and Contribution in respect of Income Year Ended 30th June, 1951	£	73892. 15. 0
Additional Amounts <del>Less Rebates</del> on Omitted Income	£	35769. 3. 0
Amended Provisional Amount in respect of Income of Year Ending 30th June, 1952	£	6109. 0. 0
Sub-total	£	113770. 18. 0
Less Provisional Amount in respect of Income of Year Ended 30th June, 1951	£	2599. 6. 0
Amount Payable as Amended	£	111171. 12. 0
Amount Credited as Amended	£	
Amounts Previously Notified	£	984. 3. 0
Increase by Amendment	£	101307. 9. 0
Decrease by Amendment	£	

Read carefully the instructions on back of this Notice.

Dated at Melbourne	The amount notified herein is due and payable on
<b>03 Jun 53</b>	<b>11 Feb 53</b>

The above is incorporated in enclosed summary of account.

OFFICE ADDRESS—  
426 LONSDALE STREET,  
MELBOURNE, C. 1

J. A. NEALE,  
*Deputy Commissioner of Taxation.*

Form No. 8

In any communication  
with this office  
please quote -

V. File No. VF225459

In the High  
Court of  
Australia

No. 31.

VICTORIA  
FEDERAL INCOME TAX  
AND SOCIAL SERVICES CONTRIBUTION

Notice of  
Amended  
Assessment,  
9th January  
1953 -  
continued.

10

MEMORANDUM

INCOME TAX OFFICE,  
436 Lonsdale Street,  
Melbourne, C.1.

Henry J. Lane

To Taxpayer File No. VF225459

The net income for purposes of Income Tax and  
Social Services Contribution for the tax year 1951-  
1952 (based on your income for the twelve months ended  
30th June, 1951) has been arrived at as shown here-  
under.

J.A. NEALE

20

Deputy Federal Commissioner of Taxation.

<u>Alterations</u>	<u>Personal</u> <u>Exertion</u>	<u>Pro-</u> <u>perty</u>	<u>Total</u>
	£	£	£
Taxable Income as previously assessed	2741	7909	10650

Income derived by you being your  
proportion of distributions made by  
the following companies :-

<u>Company</u>	<u>Amount</u> <u>of Distri-</u> <u>buti-</u>	<u>Date of Your</u> <u>Distri-</u>	<u>Pro-</u> <u>portion</u>		
	<u>bution</u>	<u>buti-</u>	<u>tion</u>		
Neals Motors Pty. Ltd.	£360076	25.6.51	£90,019	90019	90019

(excluding amounts subject to Section  
107 rebate as below)

Amount subject to 100% Section 107  
rebate excluded from assessment

Neal's Motors Pty. Ltd. £5,284

Net Income as per Assessment ..	2741	97928	100669
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117.

In the High  
Court of  
Australia

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No. 32.

Return of  
Income and  
Statement,  
19th February  
1951.

No. 32.

Re Lauri Joseph Newton, Lionel  
Newton and Frederic Ernest Bunny,  
As Executors of Estate of  
Robert Nathan Deceased  
Period ended 16th June 1950  
Return of Income and Statement

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Lodged under extension of time to 19th February 1951 granted to Messrs. Corr & Corr in the Deputy Commissioner's letter ITX/4M dated 30/1/51.

COMMONWEALTH OF AUSTRALIA

File No. \_\_\_\_\_

INCOME TAX AND SOCIAL SERVICES CONTRIBUTION - PERSONAL RETURN

Taxpayers who carry on a Business or Profession should use Form B

Form A RETURN OF INCOME derived from all Sources in and out of Australia during the twelve months from 1st July, 1949, to 30th June, 1950.

NAME IN FULL OF PERSON: NATHAN ROBERT (deceased). Address: 258/26 Clarendon Street, South Melbourne. Occupation: ...

WHERE PART B HAS BEEN EXEMPTED THE PENAL PROVISIONS OF THE ACT PROVIDE FOR THE IMPOSITION OF SEVERE PENALTIES. SEE INSTRUCTIONS TO PERSONS MAKING RETURNS ON PAGE 4 OF THIS RETURN.

PART A - INCOME FROM PERSONAL EXERTION. Table with columns for description of income and amounts. Total Income £ 32,763.

DEDUCTIONS - Attach lists where called for. Table with columns for description of deduction and amounts. Total Deductions £ 353 260.

PART B - INCOME FROM PROPERTY. Table with columns for description of income and amounts. Total Income £ 13,106.

DEDUCTIONS - Attach lists where called for. Table with columns for description of deduction and amounts. Total Deductions £ 353 260.

Net Income from Property £ 12,846. TOTAL NET INCOME FROM PERSONAL EXERTION AND PROPERTY (Add items 15 and 30) £ 45,609.

PARTICULARS RELATING TO SOURCES OF INFORMATION. Prepared from Cheque Books, Pay-In Slips and other records left by the late R. Nathan.

Certificate by Agent: I certify that the above is the correct return in this statement approved by the questions or facts in the first column thereof are true and correct in every particular.

DECLARATION: I the person making this Return, declare that the particulars shown therein, and also those stated in the Accounts, Balance-Sheets, Documents and Lists herewith, are true and correct in every particular, and declare without reservation or exception a full and complete statement of the total income derived from all sources both in and out of Australia by the late Robert Nathan during the year 1st July, 1949, to 30th June, 1950.

GROUP CERTIFICATES AND OR TAX STATEMENTS SHEETS MUST BE ENCLOSED WITH THIS RETURN. STATEMENT NO. 2 AND SHOULD BE PASTED (NOT PASTED) TO PAGE 2.

CLAIM FOR CONCESSIONAL ALLOWANCES SUBJECT TO REBATE OF TAX.

NOTE: ~~COPIES FROM PARTICULARS AND ANSWERS ARE INSERTED AS REQUIRED IN THIS STATEMENT. REBATES~~  
~~ARE NOT ALLOWED.~~

Office Use Only

* DEPENDENT (WIFE, CHILDREN, PARENTS, ETC.)				
Name	Relationship to Taxpayer	Date of Birth	Place of Residence	Income during the year of Special (after marriage), Female Income, including house-keeper's contributions. If no income write "No."
<del>None</del>				

* CHILDREN UNDER 16 YEARS OF AGE				
Name of Child	Date of Birth	Place of Residence	State if wholly maintained during whole of year ended 30.6.50. Answer "Yes" or "No."	If not wholly maintained for the whole of the year state in what way he/she is maintained or for what period wholly maintained. If income derived during year by child state amount.
<del>None</del>				

* STUDENT CHILDREN 16-19 YEARS OF AGE				
Name of Child	Date of Birth	Place of Residence	State if wholly maintained during whole of year ended 30.6.50. Answer "Yes" or "No."	If not wholly maintained for whole of the year state in what way he/she is maintained. If income derived during year by child state amount.
<del>None</del>				

* INVALID DEPENDANTS OVER 16 YEARS OF AGE (Children, Step-Children, Brothers or Sisters)				
Name of Dependant and Relationship to Taxpayer	Date of Birth	Place of Residence	State if wholly maintained during whole of year ended 30.6.50. Answer "Yes" or "No."	If not wholly maintained for the whole of the year state in what way he/she is maintained or for what period wholly maintained. If income derived during year by invalid dependant, state amount.
<del>None</del>				

\* MEDICAL, DENTAL, OPTICAL, DIATHERMIC TREATMENT EXPENSES AND ATTENDANT'S REMUNERATION (including expenses for the treatment of deafness, including up to £10 dental expenses, in respect of such cases following completion of special hearing aid for 21 years of age. See Instruction No. 24, Page 3)

\* ADDITIONAL DENTAL EXPENSES FOR HEARING AID for personal use of taxpayer, spouse, or children under 21 years of age.

\* EXPENSES FOR HEARING AID for personal use of taxpayer's spouse, or children under 21 years of age, in respect of hours of therapy at a special hearing aid centre.

Name of person in respect of whom such claim is made	Relationship to Taxpayer. If child, state Date of Birth.	Name and Address of Legally Qualified Medical Practitioner, Optician, Dentist, &c.	State nature of expenses, e.g. Medical, Dental, &c.	AMOUNT.
Self		Dr. M. D. Silberberg Melbourne	Medical	3- 3-0
"		Dr. C. W. Bennett Prahran	Medical	13-15-0

Receipts must be produced on request, and, unless full details required by each column are inserted, the claim will be disallowed. TOTAL £ 16-18-0

Name of Company, Society or Fund	Amount
<del>None</del>	

\* LAND TAXES, for which the taxpayer is personally liable, paid on properties from which no income is derived, not including amounts paid in respect of water (attach list) As per list 19-0-0

\* GIFTS and payments to Public Charitable Institutions, &c. (See Instruction No. 25, Page 4) As per list 277-0-0

TOTAL £ 296-0-0

\* Rebates in respect of these items are allowable to resident taxpayers only.

STATEMENT No. 2

PARTICULARS OF GROUP CERTIFICATES, TAX STAMPS SHEETS, INTERIM STAMPS RECEIPTS AND/OR CERTIFICATES OF CREDIT ATTACHED TO THIS RETURN FOR ALLOWANCE OF CREDIT.

Where a taxpayer has been subjected to instalment deductions during the year ended 30th June, 1950, must forward Original Group Certificate, Tax Stamp Sheet, etc. and must complete the following statement: (These documents are returned to the Department with the value of instalments deducted during the year ended 30th June, 1950.) Group Certificate or Tax Stamp Sheet in respect of earnings derived AFTER 30th JUNE, 1950, should not be forwarded with this return, but should be held and forwarded with the 1951 return of income.

Table with columns: Serial No., Whether Group Certificate or Tax Stamp sheet, Employer's Name, Period of Employment, Salary or Wages £, INSTALMENTS (£, s, d). Row 1: 710843, Group Certificate, Industrial Acceptance Corporation Limited, 1/7/49 to 19/5/50, 707-13-10, 82 4 6. Totals: 707-13-10, 82 4 6.

Note.—If space insufficient, attach separate list showing details as above.

Credit Warrant No.

STATEMENT No. 3

ZONE ALLOWANCE

Zone allowance is a special deduction to persons residing in prescribed areas only. A copy of the map delineating the respective zones may be inspected at the Post Office within the zones, or at the Taxation Office. (See Instruction No. 22, Page 4.)

Table with columns: Place of Residence within Zone, Nearest Post Office, Period of Residence (From, To). Includes a note: Maximum deduction allowable—Zone A £120 per annum; Zone B £40 per annum.

STATEMENT No. 4

LIVING-AWAY-FROM-HOME ALLOWANCE

If allowance received under award, industrial agreement, etc., state name of award, etc. (See Instruction No. 22, Page 4.)

Table with columns: Date of Weekly Allowance, Period of Receipt, Amount Received, District whilst located at, Office Use Only. Includes a note: This amount should be carried forward to Item No. 3 on Page 1. The Department will calculate the amount allowable as a deduction under Item 14.

STATEMENT No. 5

PAY AND ALLOWANCES EARNED AS A MEMBER OF THE DEFENCE FORCE

(Do not complete this statement if you were discharged before 1st July, 1946.)

Table with columns: Date of Departure from Australia, Date of return to Australia, Details of overseas service during year ended 30.6.50 (Area, Period), DEFERRED PAY received in respect of service after 1st July, 1947, GRATUITY received under Post-War Pay Code in respect of service after 1st July, 1947.

STATEMENT No. 6

DIVIDENDS FROM AUSTRALIAN AND EX-AUSTRALIAN COMPANIES, INCLUDING SHARES DISTRIBUTED AS BONUS SHARES and DISTRIBUTIONS BY LIQUIDATORS.

Total dividends (including exempt dividends) must be reported. If it is claimed that the whole or part of any dividend is exempt, an appropriate note should be inserted against the dividend. Dividends on Preference shares should be separately shown. Dividends must be expressed in Australian Currency.

Table with columns: Name of Company, Gross Amount, Name of Company, Area Amount.

Note.—Attach list showing details of advances or loans received from any private company in which shares are held. Carry total to Item 17 E

STATEMENT No. 7

PARTICULARS OF AUSTRALIAN AND EX-AUSTRALIAN INTEREST RECEIVED.

Full details of Government Loans must be shown to obtain benefit of any rebates allowable. Exempt interest must be shown with an appropriate note distinguishing exempt interest from Australian and ex-Australian sources.

Table with columns: Interest on Commonwealth Government Loans (Issued prior to 1st January 1946, Issued after 1st January 1946), Interest on State Government Loans and on Loans issued free of State Income Tax by Authorities of a State (Name of Government or Public or Municipal Body, Principal, Rate, Maturity Date, Interest).

Table with columns: OTHER INTEREST—Government, Bank, Company, Firm or Person to whom money is lent, Address, Principal, Rate, Interest.

NOTE.—(1) Interest must be expressed in Australian Currency. (2) Total interest to be stated in Item 18 E

ROBERT NATHAN DECEASED  
FEDERAL INCOME TAX RETURN FOR THE PERIOD  
1st JULY 1949 TO 16th JUNE 1950.

In the High  
Court of  
Australia

No. 32.

DIRECTORS FEES

Industrial Acceptance Corporation	707.13.10
Ajax Insurance Company Limited	100. 0. 0
Melbourne Motor Engineering Works	<u>50. 0. 0</u>
	<u>£857.13.10</u>

Return of  
Income and  
Statement,  
19th February  
1951 -  
continued.

PARTNERSHIP INCOME

10		Personal	Property Income		Dona-	
		Exertion	Sect. 160A.B.	0.1		Total
	Maples (Vic. & Tas.)	26,920	3	1,017	1,020	109
	Morton Trust (to date of cessation of operations)	1,985				
		<u>£28,905</u>	<u>£3</u>	<u>£1,017</u>	<u>£1,020</u>	<u>£109</u>

DIVIDENDS

20	Yellow Cabs Limited	5.16. 8			
	Bebarfalds Limited	587.14. 8			
	Industrial Acceptance Corporation	10,143.10. 0			
	Industrial Acceptance Corporation	<u>486.17. 6</u>			
					<u>£11,223.18.10</u>

SUBJECT TO REBATE

30	Sargood Gardiner Limited	70. 0. 0			
	Christies Pty. Ltd.	718. 7. 0			
	Bebarfalds Limited	<u>8,069. 5.11</u>			
					<u>£8,857.12.11</u>

INTEREST RECEIVED

	Yarra Yarra Golf Club	2.10. 0			
	Commonwealth Loans issued after 1/1/40	292.10. 0			
	Morton Trust (£41,984.16. 0) (money on fixed deposit with I.A.C.)	524.16. 2			
	C.R. Strangward	<u>41.15. 9</u>			
					<u>£861.11.11</u>

In the High  
Court of  
Australia

ROBERT NATHAN DECEASED  
FEDERAL INCOME TAX RETURN FOR THE PERIOD  
1st JULY 1949 to 16th JUNE 1950

No. 32.

Return of  
Income and  
Statement,  
19th February  
1951 -  
continued.

DEDUCTION FROM PROPERTY INCOME

Annuity paid to Mrs. M. Rains under Will of Mrs. E.R. Nathan deceased	<u>£260. 0. 0</u>	
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RATES AND TAXES ON RESIDENCE

State Land Tax	2.12. 2	
Shire of Ferntree Gully	<u>16. 7. 0</u>	
	<u>£18.19. 2</u>	10

MEDICAL EXPENSES RE SELF

Dr. M.D. Silberberg, 14 Collins St., Melbourne	3. 3. 0	
Dr. C.W. Bennett, Prahran	<u>13.15. 0</u>	
	<u>£16.18. 0</u>	

DONATIONS

Prince Henry's Hospital Appeal	10.10. 0	
Mercy Hospital Public Maternity Appeal	7.10. 0	20
Lord Mayor of Melbourne Hospital Appeal	10.10. 0	
Jewish Institute for the Blind of Jerusalem	20. 0. 0	
Methodist Kindergarten, Rupert St., Collingwood	3. 3. 0	
Collingwood Methodist Mission	10.10. 0	
Melbourne City Mission	5. 5. 0	
Mission of S.S. James and John	15.15. 0	30
Methodist Babies Home	5. 5. 0	
Melbourne Orphanage	5. 5. 0	
Grey Sisters	5. 5. 0	
Children's Hospital Appeal	25. 0. 0	
Melbourne City Newsboys Society	5. 5. 0	
War Widows and Widowed Mothers Association	3. 3. 0	
Vera Scantlebury Brown Memorial Trust	25. 0. 0	40
Sir Raymond Connelly's Memorial Gates	10.10. 0	
As per Maples Partnership Return	<u>109. 0. 0</u>	
	<u>£276.16. 0</u>	



121.

In the High  
Court of  
Australia  
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No. 33.

Notice of  
Assessment,  
12th July 1951

No. 33.

Re Lauri Joseph Newton, Lionel  
Newton and Frederic Ernest Bunny,

AS Executors of Estate of

Robert Nathan Deceased

Period ended 16th June 1950

Notice of Assessment  
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Received the above-mentioned amount

Receiver.

**ORIGINAL COMMONWEALTH OF AUSTRALIA I.T. FORM 2.**  
**NOTICE OF ASSESSMENT—CENTRAL OFFICE—1950-1951**  
**INCOME TAX AND SOCIAL SERVICES CONTRIBUTION**  
 (Based on Income Derived during ~~TAX YEAR 1950-1951~~)  
 VM 1.7.49 to 16.6.50. File No. C. 12666

Trustees Est. Robert Nathan, Sec'd.,  
 258-264 Clarendon St.,  
 SOUTH MELBOURNE.

In accordance with the provisions of the Income Tax Assessment Act 1936-1949 and the Social Services Contribution Assessment Act 1945-1948 the Income Tax and Social Services Contribution payable by you for the financial year ended 30th June, 1950, have been assessed as under. The Provisional Tax and Contribution payable by you in respect of the income of the financial year ending 30th June, 1951, is also notified hereunder:—

Taxable and Contributable Income	Social Services Contribution	Income Tax
Personal Exemption £ 32763	Rates—Pence per £ 18	152.1993
Property (a) Other than (b) £ 12846		154.1238
(b) Interest on Com. Loans issued prior to 1.1.1940 £		
<b>Total</b> £ 45609		
<b>Gross Contribution and Gross Tax</b>	£ 3420.13.-	£ 29026.12.-
<b>Deduct Rebates</b>	£	£ 206.16.-
<b>Net Contribution and Net Tax on income derived during year ended 30th June, 1950</b>	£ 3420.13.-	£ 28819.16.-
Additional Amounts for late or no return	£	£
Additional Amounts for income understated by £	£	£
Provisional Amount in respect of income year ending 30th June, 1951	£	£
<b>Less Provisional Amounts in respect of income year ended 30th June, 1950</b>	£ 3420.13.-	£ 28819.16.-
<b>Income Tax <del>payable</del>/To be credited</b>	£ 3365.17.-	£ 73634.9.-
<b>Contribution <del>payable</del>/To be credited</b>	£ 4945.4.-	£ 44814.13.-
<b>Income Tax and Contribution <del>payable</del>/To be credited</b>		£ 49759.17.-
Credit for Group Certificates and/or Tax Stamps furnished with return		£ 82.4.6.
<b>Net Amount <del>payable</del>/To be credited</b>		£ 49842.1.6.
Arrears: Bal. 49/50		£ 37101.5.6.
<b>Total Amount—Payable <del>by you</del></b>		£ 87259.4.-
<b>due 12.7.51.</b>		

**IMPORTANT:**  
 Please forward this notice with payment.  
 Receipt will be printed by sub-registrar in space above.  
**HOURS FOR PAYMENT**  
 (At Address herein)  
 9.30 a.m. to 3 p.m.  
 (Monday to Friday)

This amount is due and payable on 15.8.51 (exclusive of arrears which are payable forthwith unless otherwise arranged). After that date, additional tax shall be due and payable at the rate of ten per centum per annum on the amount unpaid.

**D. L. CANAVAN**  
 Deputy Commissioner of Taxation.  
 Fourth Floor, London Stores Building,  
 152 Elizabeth Street, Melbourne, C.I.

Objection may be lodged within 60 days after service of this Notice against the imposition of a fresh liability in respect of any particular or the increase of an existing liability in respect of any particular caused by this assessment: but, notwithstanding any such objection, the full amount of the Tax and Contribution must be paid on or before the date of payment specified hereon.

1950-1951

I.T. Form 8(E).

In the High  
Court of  
Australia

## INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

## ALTERATION SHEET

No. 33.

Name The Estate of Robert Nathan, Deceased  
File No. C 12666Notice of  
Assessment,  
12th July 1951  
- continued.Alterations made in Return of Income derived during  
the period 1.7.49 to 16.6.50.

	<u>Description of Alterations</u>	<u>Personal Pro-</u>		<u>Total</u>
		<u>Exertion</u>	<u>erty</u>	
		£	£	£
10	Taxable Income as returned	32763	12846	45609
	Rebate in respect of Gifts ex the partnership of Maples -			
	Claimed on   £109			
	Allowed on   £80			
	Rebate not allowed in respect of the personal Gifts hereunder :-			
	Jewish Institute for the Blind of Jerusalem                   £20.			
20	War Widows & Widowed Mothers' Assn.               £3. 3. 0			
	Sir Raymond Connelly's Memorial Gates               £10.10. 0			
30	Kindly state the amount of each class of dividend derived by the deceased in each of the separate years ended 30.6.48 and 49 and the periods 1.7.49 - 16.6.50 and 17.6.50 - 30.6.50 from Bebarfalds Ltd.			
	Taxable Income as shown in attached notice ..	£ 32763	12846	45609



In the High  
Court of  
Australia

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No. 34.

Notice of  
Amended  
Assessment,  
29th September  
1952.

No. 34.

Re Lauri Joseph Newton, Lionel  
Newton and Frederic Ernest Bunny,

As Executors of Estate of

Robert Nathan Deceased

Period ended 16th June 1950

Notice of Amended Assessment

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## NOTICE OF AMENDED ASSESSMENT—CENTRAL OFFICE—1950-1951

## INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

(Based on Income Derived during Year ended 30/6/1950)

VII

1.7.49 to 16.6.50.

P.H. No. C. 12666

Trustees of Est. Robert Nathan,  
Dec'd.,  
C/- J.V. Ratcliffe, Esq.,  
53 Martin Place,  
SYDNEY. N.S.W.

In accordance with the provisions of the *Income Tax Assessment Act 1936-1949*, and the *Social Services Contribution Assessment Act 1945-1948*, the assessment of income tax and social services contribution and/or the notification of provisional tax and provisional contribution notified to you on 12.7.1951 has been amended on account of:—

Adjustment as per form 8e herewith

Item	Taxable and Contributable Income			Social Services Contribution Rates—Pence per £	Income Tax Rates—Pence per £
	As previously assessed	Adjustment	As Amended		
Personal Exertion	32763	-28	32735	18	152.1933
Property—(a) Other than (b) (b) Int. on Com. loans issued prior to 1/1/40.	12846		12846		154.1190
Total	45609	-28	45581		
Gross Contribution and Gross Tax				£ 3418.11.	£ 29007.15. --
Deduct Rebates					£ 206.16. --
Net Contribution and Net Tax on income derived during year ended 30th June, 1950				£ 3418.11.	£ 28800.19. --
Additional Amounts for late or no return				£	£
Additional Amounts for income understated by £				£	£
Provisional Amounts in respect of income year ending 30th June, 1951				£	£
Less Provisional Amounts in respect of income year ended 30th June, 1950				£ 3418.11.	£ 28800.19. --
Income Tax— <del>XXXXXX</del> To be credited				£ 8365.17.	£ 73634. 9. --
Contribution— <del>XXXXXX</del> To be credited				£ 44833.10. --	
Income Tax and Contribution— <del>XXXXXX</del> To be credited				£ 4947. 6.	£ 49759.16. --
Credit previously allowed					£ 49759.17. -
Net Amount— <del>XXXXXX</del> To be credited					£ 20.19. --
Arrears: Balance o/s 51/52.					£ 17861. 2. --
Total Amount—Payable/ <del>XXXXXX</del>					£ 17840. 3. --
Date <u>29.9.52.</u>					

**IMPORTANT.**

Please forward this notice with payment. Receipt will be printed by cash register in space above.

**HOURS FOR PAYMENT**

(At Address herein)  
9.30 a.m. to 3 p.m.;  
(Monday to Friday)

This amount is due and payable on **3.11.52.** (exclusive of arrears which are payable forthwith unless otherwise arranged). After that date, additional tax and contribution shall be due and payable at the rate of ten per centum per annum on the amount unpaid.

Fourth Floor, London Stores Building,  
162 Elizabeth Street, Melbourne, C.I.

**D. L. CANAVAN**  
**J. A. BEALEY**

Deputy Commissioner of Taxation.

Objection may be lodged within 60 days after service of this Notice against the imposition of a fresh liability in respect of any particular or the increase of an existing liability in respect of any particular caused by this assessment of income tax and social services contribution (but not Provisional or Provisional Contribution); but notwithstanding any such objection, the full amount of the Tax Contribution must be paid on or before the date of payment specified hereon.



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I.T. Form 8 (E)

In the High  
Court of  
Australia

## INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

## ALTERATION SHEET

No. 34.

Name Trustees of Est. of Robert Nathan

File No. C 12666

Notice of  
Amended  
Assessment,  
29th September  
1952 -  
continued.Alterations made in Return of Income derived during  
year ended 30.6.1950

10	<u>Description of Alterations</u>	<u>Personal</u>	<u>Pro-</u>	<u>Total</u>
		<u>Exertion</u>	<u>perty</u>	
		£	£	£
	Taxable Income as previously assessed	32763	12846	45609

Share from "Maples" :-

as previously  
assessed £26920 P.E. £1020 Pty.as now  
assessed £26892 P.E. £1020 Pty.

Deduct £ 28 P.E. - - 28 - 28

Includes £3.- Section 160 AB

20 Taxable Income as shown in  
attached notice .. £ 32735 12846 45581

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In the High  
Court of  
Australia

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No. 35.

Notice of  
Amended  
Assessment,  
9th January  
1953.

No. 35.

Re Lauri Joseph Newton, Lionel  
Newton and Frederic Ernest Bunny,

As Executors of Estate of

Robert Nathan Deceased

Period ended 16th June 1950

Notice of Amended Assessment

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35

**DUPLICATE COMMONWEALTH OF AUSTRALIA I.T. Form 18**  
**NOTICE OF AMENDED ASSESSMENT—CENTRAL OFFICE—1950-1951**  
**INCOME TAX AND SOCIAL SERVICES CONTRIBUTION**  
 (Based on Income Derived during Year ended **30/6/1950**)  
~~XXXXXXXXXXXX~~

VH ~~1.7.49 to 16.6.50.~~ 12666

Trustees Est. Robert Nathan,  
 C/- J.V. Ratcliffe, Esq.,  
 53 Martin Place,  
 SYDNEY. N.S.W.

In accordance with the provisions of the *Income Tax Assessment Act 1936-1949*, and the *Social Services Contribution Assessment Act 1945-1948*, the assessment of income tax and social services contribution and/or the notification of provisional tax and provisional contribution notified to you on ~~29.9.52.~~ has been amended on account of:—

Adjustments as per form 8 herewith

Taxable and Contributable Income				Social Services Contribution	Income Tax
Item	As previously assessed	Adjustment	As Amended	Rates—Pence	per £
Personal Exertion				18	160.6701
Property—(a) Other than (b)	327 35		327 35		160.9312
(b) Int. on Com. loans issued prior to 1/1/40.	128 46	290 527	30 337 3		
<b>Total</b>	<b>455 81</b>	<b>290 527</b>	<b>336 198</b>		
Gross Contribution and Gross Tax				£ 25208.2.-	£ 225340.10. -
Deduct Rebates					215.12. -
Net Contribution and Net Tax on income derived during year ended 30th June, 1950				£ 25208.2.-	£ 225124.18. -
Additional Amounts for late or no return					
Additional Amounts for Income understated by £ 290527				£ 10894.15.-	£ 98161.19. -
Provisional Amounts in respect of Income year ending 30th June, 1951					
Less Provisional Amounts in respect of Income year ended 30th June, 1950				£ 36102.17.-	£ 323286.17. -
Income Tax—Payable/To be credited				£ 8365.17.-	£ 73634.9.-
Contribution—Payable/To be credited				<del>XXXXXXXXXX</del>	<del>249652.8.-</del>
Income Tax and Contribution—Payable/To be credited				£ 27737.-	£ 277389.8. -
Credit previously allowed					£ 49780.16. -
Net Amount—Payable/To be credited					£ 327170.4. -
Arrears:					
Total Amount—Payable/To be credited					£ 327170.4. -
Date					30.6.51.

**IMPORTANT.**  
 Please forward this notice with payment. Receipt will be printed by cash register in space above.  
**HOURS FOR PAYMENT**  
 (At Address hereon)  
 9.30 a.m. to 3 p.m.;  
 (Monday to Friday)

This amount is due and payable on **12.2.53.** (exclusive of arrears which are payable forthwith unless otherwise arranged). After that date, additional tax and contribution shall be due and payable at the rate of ten per centum per annum on the amount unpaid.  
**D.L. C'NAVAN**  
**J. A. NEALE**  
 Deputy Commissioner of Taxation.  
 Fourth Floor, London Stores Building,  
 152 Elizabeth Street, Melbourne, C.I.

Objection may be lodged within 60 days after service of this Notice against the imposition of a fresh liability in respect of any particular or the increase of an existing liability in respect of any particular caused by this assessment of income tax and social services contribution (but not Provisional Tax or Provisional Contribution); but notwithstanding any such objection, the full amount of the Tax and Contribution must be paid on or before the date of payment specified hereon.

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I.T. Form 8

In the High  
Court of  
Australia

## INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

## ALTERATION SHEET

No. 35.

Name Trustees of Estate of Robert Nathan, Dec'd.  
File No. C 12666Notice of  
Amended  
Assessment,  
9th January  
1953 -  
continued.Alterations made in Return of Income derived during  
the period 1.7.1949 to 16.6.1950

Description of Alterations	Personal	Pro-	Total
	Exertion	perty	
	£	£	£
10 Taxable Income previously assessed	32735	12846	45581

Income derived by you being your  
proportion of distributions made  
by the following companies:-

Company	Amount of Distri- bution	Date of Distri- bution	Your Pro- portion		
20 Lane's Motors Pty. Ltd.	£262232	20.12.49	£80854		
	175493	20.12.49	54110		
	<u>11866</u>	<u>22.3.50</u>	<u>3658</u>	-	138622 138622
Neal's Motors Pty. Ltd.	£137086	20.12.49	46267		
	121556	20.12.49	41026		
	154997	20.12.49	52312		
	<u>36444</u>	<u>22.3.50</u>	<u>12300</u>		151905 151905

Amounts subject to 100% section 107  
rebate excluded from assessments:-

30 Lane's Motors Pty. Ltd.	£ 2642
Neal's Motors Pty. Ltd.	£12300

Taxable Income as shown in attached notice	-	£ 32735	303373	336108
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In the High  
Court of  
Australia

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No. 36.

Return of  
Income and  
Statement,  
December  
1951.

No. 36.

Re Lauri Joseph Newton, Lionel  
Newton and Frederic Ernest Bunny,  
As Executors of Estate of  
Robert Nathan Deceased  
Year ended 30th June 1951  
Return of Income and Statement

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Lodged under an extension of time until 31/12/51 requested in letter dated 2/11/51.

<b>COMMONWEALTH OF AUSTRALIA</b>  <b>INCOME TAX AND SOCIAL SERVICES CONTRIBUTION</b>	<b>CENTRAL OFFICE</b> <b>PERSONAL RETURN</b> Taxpayers who carry on a Business or Profession must complete Form B <b>RETURN OF INCOME derived from all Sources in and out of Australia during the twelve months from 1st July, 1950, to 30th June, 1951</b>	<b>Form A</b>  File No.  0.1.1886.  For Office Use Only
--	--	---

~~HOW TO PREPARE THIS RETURN~~

- ~~1. Insert NAME and ADDRESS and other details required below.~~
- ~~2. Insert details of ALL INCOME Page 2.~~
- ~~3. Insert details of DEDUCTIONS claimed Page 3.~~
- ~~4. Complete Summary of Income and Deductions Page 3.~~
- ~~5. Partnerships and Trusts must complete DISTRIBUTION STATEMENT below.~~
- ~~6. Pin ORIGINAL Group Certificates and/or Tax Stamps Sheets to Page 3.~~
  - ~~If these documents are not available from your employer by 31st July, 1951, YOUR EMPLOYER should make an application to the Taxation Office for an extension of time to cover the lodgment of returns by his employees.~~
- ~~7. Make DECLARATION below, and SIGN personally.~~

~~THIS RETURN SHOULD BE LODGED WITH THE DEPUTY COMMISSIONER OF TAXATION (CENTRAL OFFICE) BOX 7696, G.P.O., MELBOURNE~~

~~A person residing in or deriving income only from the Australian Capital Territory should lodge the return with the Commissioner of Taxation, Canberra, A.C.T.~~

~~If a full-time member of the Defence Force, send this return to the Deputy Commissioner of Taxation in the Capital City of the State in which you enlisted or were called up.~~

<b>NAME IN FULL</b>	Surname <b>USE BLOCK LETTERS</b> Christian Names	
Postal Address for Service of Notices ..	ESTATE OF THE LATE J. V. RATCLIFFE. * Strike out whichever do not apply.	
Residential Address .. .. .	C/- J.V. RATCLIFFE, 58 MARTIN LANE, SYDNEY. You are required to notify the Deputy Commissioner any change of address for service of notices.	<del>           If same as Postal Address write "As Above"             A deduction will not be allowed unless Item 24 on Page 3 is completed.             When stating industry and occupation, state what kind of manufacturer, wholesaler, retailer, craftsman, &amp;c.             Unemployed persons to state industry of last employer             If no previous Return, attach statement giving reasons and showing Date of Birth, and income for each of the previous three years.         </del>
If married, state full name of wife or husband .. .. .	25B/284 CLARINDON STREET, SOUTH MELBOURNE.	
My Occupation is .. .. .	DECEASED ESTATE.	
Employer's Industry .. .. .	MELBOURNE.	
Last Return lodged at Taxation Office (Capital City)	MELBOURNE.	
My address then being .. .. .	AS ABOVE.	

**DECLARATION**

I, the person making this Return, declare that the particulars shown therein are true and correct in every particular and disclose without reservation or exception a full and complete statement of the total income derived from all sources both in and out of Australia by me during the year 1st July, 1950, to 30th June, 1951.†

† If the return has been made up for any other period, alter this declaration accordingly. Initial the alteration.

Dated this 11 day of December 1951

(SIGN HERE)

Usual Signature of Taxpayer (Sgd.) J. V. RATCLIFFE.

This declaration and all attached sheets must be signed by the Taxpayer personally. Executor.

**DISTRIBUTION STATEMENT BY TRUSTEE OR PARTNERSHIP**

Trustees are not taxable except on income to which no person is presently entitled, or on income held on account of a person who is under a legal disability. A partnership (other than a partnership in the circumstances prescribed by Section 94 of the Act) is not taxable, each partner being taxable on his or her share of the profits.

Name in full of each Partner or Beneficiary	Residential Address	Is the Beneficiary under any legal disability? (Yes or No)	Salary of Partner	Share of Income, not including Salary to which each partner is entitled or which is distributable to each beneficiary				OFFICE USE ONLY			
				Proportion	Amount		C Loan		Rebate	General	
					P.E.	Pty.	To 1940	From 1940			
Miss. J. Greness		No.	£	4 of will	£	£					
Mrs. V. Kennel		" "	" "	" "	" "	" "					
Probate in the Estate has not been issued at 30th June, 1951. Therefore the balance of the income is income to which no one is presently entitled and is assessable in the hands of the trustees.											

Where a beneficiary is entitled to a share of specific income, or where an annuity is payable from Corpus, particulars should be stated.

**PARTICULARS RELATING TO SOURCES OF INFORMATION**

To be given by—A. Any person who charges directly or indirectly any fee for preparing, or assisting to prepare, this return | Cross out whichever does not apply.  
 B. Every person carrying on business who does not furnish with his return an agent's certificate.

Question	Answer
(1) What books of account, if any, are kept by or on behalf of the taxpayer? ..	
(2) By whom are those books of account kept? (State name and address) ..	
(3) Are those books of account audited each year? If so, by whom? ..	
(4) Is the return in accordance with those books? ..	
(5) If the return is not in accordance with those books, on what basis and upon what information has the return been prepared? ..	No. The return has been compiled from information furnished in writing by the trustees subject to the effect of N.B.—No. (6) to be answered only by the person mentioned in (A) above.
(6) Have you satisfied yourself, and, if so, how, that the books of account, or other sources of information upon which the return is based, are correct and disclose the whole of the taxpayer's income from all sources? ..	Information shown possible. See next page.

**CERTIFICATE BY AGENT** John V. Ratcliffe, having charged the taxpayer a fee for preparing, or assisting in the preparation of, this return, hereby certifies that the answers set forth above in the second column in this statement opposite to the questions set forth in the first column thereof are true and correct in every particular.  
 Date 11th December, 1951. † Signature of Agent (Sgd.) J. V. Ratcliffe.

Agent's Registered Number 538

Page 2  
**INCOME**

INCOME FROM PERSONAL EXERTION						GROSS INCOME	OFFICE ONLY	
1 INCOME SHOWN ON GROUP CERTIFICATES AND OR TAX STAMPS SHEETS ATTACHED TO PAGE 3.						£	£	
Serial Number	Whether Group Certificate or Tax Stamps Sheet	Employer's Name	Period of Employment	Instalments				
				£	s.	d.		
			to					
			to					
			to					
(Office only) Credit Warrant No. _____				TOTAL INSTALMENTS £				
INCOME NOT INCLUDED ABOVE								
2 Salary, wages, stipend, bonuses, workers' compensation (give details), overtime, and earnings as employee of .....								
3 Value of (a) Board £ ..... ; (b) Use of premises or quarters £ ..... allowed to me by employer for ..... weeks								
4 Living-away-from-home allowance, travelling allowance, entertainment allowance, cash allowance in lieu of quarters, sustenance, and other allowances allowed to me by employer (attach list) .. .. .								
5 Pay and allowances earned as a member of the Defence Force or Citizen Defence Force .. .. .								
6 Five per centum of retiring allowance, gratuity, or compensation received in lump sum (total amount received £ .. .. .)								
7 Pension (not being a War Pension, or Invalid, Old Age, or Widow's Pension), superannuation, or retiring allowance received from .. .. .								
8 Fees, commissions (attach list) .. .. .								
9 Profits from sales of land, leases, shares, or any other property, purchased for re-sale (attach full particulars) .. .. .								
10 Share in partnership of .. .. . (where income is from personal exertion) in the State of .. .. .								
11 Income as beneficiary under will, settlement, deed of gift or instrument of trust of .. .. . (where trust income is from personal exertion) in the State of .. .. .								
12 Other income from personal exertion (attach list) <u>Share of income Manles Partnership</u> .. .. .						15325		
<small>* All such allowances must be shown. Expenditure deductible in respect thereof may be claimed under forms 22 or 23.</small>								
<b>13 TOTAL INCOME FROM PERSONAL EXERTION</b>						15325		

INCOME FROM PROPERTY						£	£
14 GROSS RENTS—including rent from sub-letting (attach list) .. .. .							
15 DIVIDENDS (including Exempt and Ex-Australian Dividends, Bonus Shares, and Liquidators Distributions)							
Name of Company					Gross Amount		
					£		
(See statement attached)					16771		
						16771	
If it is claimed that the whole or part of any dividend is exempt, an appropriate note should be inserted against the dividend. Dividends on Preference shares should be separately shown. Dividends must be expressed in Australian Currency.							
INTEREST RECEIVED OR CREDITED TO ME (including Ex-Australian Interest)							
16 Interest on Commonwealth Government Loans issued <b>PRIOR TO 1st JANUARY, 1940</b>							
	Principal	Rate	Maturity Date	Interest			
				£			
17 Interest on Commonwealth Government Loans issued <b>AFTER 1st JANUARY, 1940</b> , on State Government Loans and on Loans issued free of State Income Tax by State Authorities							
Name of Government or Public or Municipal Body	Principal	Rate	Maturity Date	Interest			
				£			
Commonwealth	4,000	3 1/4	1956	130. 0. 0.			
Government	2,000	"	1958	65. 0. 0.			
	2,000	"	1959	65. 0. 0.			
	1,000	"	1950	32. 10. 0.			
						293	
18 Other Interest							
Name of Government, Bank, Company, Firm or Person to whom money is lent	Address	Principal		Rate	Interest		
		1.7.50	30.6.51		£		
Yarra Yarra Golf Club					2.10. 0.		
Industrial Acceptance Corporation Ltd.					2897. 3. 0.		
C.R. Stranward.					65.10. 0.		
						2966	
19 Premiums, and other amounts received in connexion with the grant, assignment or surrender of leases, including goodwill and licence (attach list) .. .. .							
20 Share in partnership of <u>APLIS</u> .. .. . (where partnership income is from property) in the State of <u>CO.</u> .. .. .						231	
21 Income as beneficiary under will, settlement, deed of gift or instrument of trust of .. .. . (where trust income is from property) in the State of .. .. .							
22 Other income from property—including annuities, royalties, tributes, licences, &c., (attach list) .. .. .							
<b>23 TOTAL INCOME FROM PROPERTY</b>						20311	

## DEDUCTIONS

### DEDUCTIONS FROM PERSONAL EXERTION INCOME

Dependant	Name in Full	Date of Birth	Place of Residence of Dependant	Separate net income during year. If no income write "Nil"	If wholly maintained for whole of year write "Wholly." If not, give details	Maximum Deduction for Dependents £	AMOUNT CLAIMED £	
24	SPOUSE or DAUGHTER-HOUSEKEEPER					104		
25	CHILDREN UNDER 16 YEARS OF AGE					78 (for one) 52 (others)		
26	PARENTS					104		
27	INVALID RELATIVES OVER 16 YEARS			Amount of Pension £	Other Income £	78		
28	STUDENT CHILDREN 16-21 YEARS			Value of Government Assistance £	Other Income £	78		
					If not at school for whole year state period			
29	HOUSEKEEPER				If wholly engaged for whole of year write "Wholly." If not, state for what period wholly engaged	104		
<b>30 MEDICAL, DENTAL, OPTICAL FUNERAL EXPENSES, ETC.</b>								
	Name of person in respect of whom each claim is made	Relationship to Taxpayer If child, state date of birth	Name and address of legally qualified medical practitioner, optician, dentist, &c.	State nature of expenses e.g. Medical, Dental, &c.		AMOUNT £		
Less: Amounts recouped or payable by a Government, Public Authority, Society or Association .. .. .								
<b>NET CLAIM</b>								
31	<del>SUBSCRIPTIONS .. .. .</del>		<del>Paid to .. .. .</del>					
32	<del>LIFE ASSURANCE .. .. .</del>		<del>Paid to .. .. .</del>					
	<del>SUPERANNUATION &amp;c. payments .. .. .</del>		<del>" .. .. .</del>		Maximum deduction	£ 200		
33	RATES and LAND TAXES .. .. .		Paid to Shire of Ferntree Gully.				31	
34	<del>GIFTS to Public Institutions, &amp;c. .. .. .</del>		<del>Paid to .. .. .</del>					
35	<del>CALLS paid to mining companies .. .. .</del>		<del>Paid to .. .. .</del>		Total £	4rd		
36	ZONE AND OVERSEAS FORCES ALLOWANCES .. .. .		Place of residence within Zone	Nearer Port Office	Period of Residence			
37	LIVING AWAY FROM HOME ALLOWANCE .. .. .		Rate of allowance	Period of receipt	Amount received	Derived whilst located at		
			Weekly		£			
38	Any other PERSONAL EXERTION DEDUCTIONS .. .. .		(Give Details)					
39	<b>TOTAL PERSONAL EXERTION DEDUCTIONS</b>						<b>£ 31</b>	

SEE NOTE OVERLEAF

### DEDUCTIONS FROM PROPERTY INCOME

40	Rates and Land Taxes for which the taxpayer is personally liable, paid on property from which rent is received (attach list)		
41	Repairs (not including alterations, additions, or improvements) to properties from which rent is received (attach list)		
42	Insurance Premiums (Fire, Burglary, &c.) paid on income-producing properties (attach list)		
43	Interest paid to .. .. . of .. .. . on borrowed money used to produce income from property		
44	Commission paid to .. .. . of .. .. . for collection of income from property		
45	Rent paid to .. .. . of .. .. . for property or part thereof from which rent is received		
46	Any other deductions (attach list) .. .. . Annuity paid to Mrs. K. Raine under the will of .. .. .		260
47	<b>TOTAL PROPERTY DEDUCTIONS</b>		<b>£ 260</b>

### SUMMARY OF INCOME AND DEDUCTIONS

	PERSONAL EXERTION £	PROPERTY £	TOTAL £
TOTAL INCOME—ITEMS 13 AND 23, PAGE 2 ..	15,225	20,311	35,536
TOTAL DEDUCTIONS—ITEMS 39 AND 47, ABOVE	31	260	291
<b>NET INCOME</b>	<b>15,194</b>	<b>20,051</b>	<b>35,245</b>

ESTATE OF THE LATE ROBERT NATHAN  
FEDERAL INCOME TAX RETURN FOR THE YEAR ENDED  
30th JUNE, 1951

In the High  
Court of  
Australia

No. 36.

Item 15 Dividends Received

(a) Taxable

	Bebarfalds Limited	Ordinary	4,257.15. 6
	" "	Preference	486. 8. -
	Industrial Acceptance Corpora- tion Ltd.	Ordinary	11,411. 8. 9
10	Industrial Acceptance Corpora- tion Ltd.	Preference	615. -. -
			16,770.12. 3

Return of  
Income and  
Statement,  
December  
1951 -  
continued.

(b) Rebateable under Section 107.

	Lanes Motors Pty. Ltd.		2,342. 8. 2
	Christies Pty.Ltd.		544. 1. 5
	Ajax Insurance Co. Ltd.		23,583. 3. 8
	Allcars Pty.Ltd.		501.13. 1
20			26,971. 6. 4

Items 12 & 20 Share of Maples Partnership.

Personal Exertion	15,825. 0. 0
Property	281. 0. 0
	16,106. 0. 0



137.

In the High  
Court of  
Australia

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No. 37.

Notice of  
Assessment,  
5th June 1952.

No. 37.

Re Lauri Joseph Newton, Lionel  
Newton and Frederic Ernest Bunny,

As Executors of Estate of

Robert Nathan Deceased

Year ended 30th June 1951

Notice of Assessment

---





DO NOT DETACH

Nature of Payment tendered to be filled in here by TAXPAYER

	£	s.	d.
Tax Instalment Stamps			
Group Certificate			
Certificate of Credit			
Interim Stamps Receipt			
Cash or Cheque			
<b>TOTAL</b>	<b>£</b>		

**Trustees Est. Robert Nathan, Dec 8<sup>th</sup> D.,**  
**C/- J.V. Hateliffe, Esq.,**  
**53 Martin Place,**  
**SYDNEY. N.S.W.**  
**C. 12666**

**CENTRAL OFFICE**  
**INCOME TAX AND SOCIAL SERVICES**  
**CONTRIBUTION**

BASED ON INCOME DERIVED DURING YEAR ENDED 30TH JUNE, 1951

Date <b>5.6.52.</b> Taxable and Contributable Income	Property <b>£ 15712</b>	Further Tax and Contribs built on Property Income <b>£ 2321</b>	Deduct Relates <b>29. 2. --</b>	Net Tax & Contribution on Income derived during Year Ended 30.6.1951 <b>8,7.52.</b>	Provisional Tax & Con- tribution in respect of Income Year Ended 30.6.51	Less Provisional Tax & Con- tribution in respect of Income Year Ended 30.6.51	Income Tax & Contribution PAYABLE TO THE <b>28105.13.--</b>	Credit for Certificates and/or Tax Stamps furnished with return	AMOUNT PAYABLE <del>CREDIT DEFERENCE</del> <b>28105.13.--</b> <b>67259. 4.--</b> <b>115364.17.--</b>
Additional Amount, Late Return Omitted Income <b>27771. 6.4.</b>									

o/s 49/50 Balance.  
 PAYABLE.

1951 - 1952

I.T. Form 8

In the High  
Court of  
Australia

## INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

## ALTERATION SHEET

No. 37.

Name Estate Robert Nathan.

File No. C 12666

Notice of  
Assessment,  
5th June 1952  
- continued.Alterations made in Return of Income derived during  
year ended 30.6.51

	<u>Description of Alterations</u>	<u>Personal Exertion</u>	<u>Pro-perty</u>	<u>Total</u>
		£	£	£
10	Net Income as returned ... Lanes Motors Pty. Ltd.	15794	20051	35845
	Dividends of £2342. 8. 2. returned as subject to 100% rebate under Section 107 assessed as not subject to rebate adjustment		+2342	+2342
	Ajax Insurance Co. Ltd.			
20	Dividends of £23583. 3. 8 returned as subject to 100% rebate under Section 107 assessed as subject to 93.41% rebate adjustment		+1554	+1554
	Annuity paid to Miss J. Greness amounting to £208 apportioned as follows:-			
	£82 PE, £126 PTY. including £2 subject to rebate under Section 160 AB.	- 82	- 126	- 208
30	Taxable Income as shown in attached notice ... £	15712	23821	39533



In the High  
Court of  
Australia

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No. 38.

Notice of  
Amended  
Assessment,  
9th January  
1953.

No. 38.

Re Lauri Joseph Newton, Lionel  
Newton and Frederic Ernest Bunny,

As Executors of Estate of

Robert Nathan Deceased

Year ended 30th June 1951

Notice of Amended Assessment

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Amount Paid

Date

Receipt by Cash  
Register will be  
printed hereP. 1  
IT 18

COMMONWEALTH OF AUSTRALIA  
INCOME TAX AND  
SOCIAL SERVICES CONTRIBUTION

Based on Income derived  
during Year Ended 30/6/ 1951

NOTICE OF AMENDED ASSESSMENT

In accordance with the provisions of the  
*Income Tax and Social Services Contribution  
Assessment Act 1936-1950*, the assess-  
ment of the above year has been amended  
as under:—

CENTRAL OFFICE

Received the above amount

Receiver

VM

In all communications,  
please quote File No.

File No.

C.12666

Trustees Est. Robert Nathan,  
C/- J.V. Ratcliffe, Esq.,  
53 Martin Place,  
SYDNEY. N.S.W.

Gross Salary or Wages £

Amended on account of:—  
Adjustment as per  
form 8 herewith

Amended Taxable and Contributable Income	Personal Exemption	£ 15712
	Property	£ 145345
Amended Amount of Basic Tax and Contribution Income Year Ended 30th June, 1951		£ 118914. 8.4.
Further Tax and Contribution on Property Income Year Ended 30th June, 1951		£ 363. 6.8.
Amended Net Tax and Contribution in respect of Income Year Ended 30th June, 1951	(Deduct Rebates)	£ 119248. 13.-.
Additional Amounts—Late Payment on Omitted Income	£121524	£ 45571. 10.-.
Amended Provisional Amount in respect of Income of Year Ending 30th June, 1952		£
	Sub-total	£ 164820. 3.-.
Less Provisional Amount in respect of Income of Year Ended 30th June, 1951		£
Amended Amount Payable		£ 164820. 3.-.
Amended Amount of Amt. prevly. paid tax.		£ 28105. 13. .
		£ 136714. 10.-.
		£ 327170. 4.-.
		£ 463884. 14.-.

Dated at Melbourne

The amount advised  
herein is due and  
payable on

Amended Amount Payable  
N/A Y/E 30.6.50.

9.1.53.

12.2.53.

TOTAL AMOUNT PAYABLE £

463884.14.-.

Read carefully the instructions  
on back of this Notice.

OFFICE ADDRESS—  
FOURTH FLOOR, LONDON STORES BUILDING,  
152 ELIZABETH STREET, MELBOURNE. C. 1

D. L. CANAVAN  
Deputy Commissioner of Taxation.

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I.T. Form 8

In the High  
Court of  
Australia

FEDERAL INCOME TAX

ALTERATION SHEET

No. 38.

Name Trustees of Estate of Robert Nathan, Dec'd.

File No. C 12666

Notice of  
Amended  
Assessment,  
9th January  
1953 -  
continued.

Alterations made in Return of Income derived during  
year ended 30th June, 1951.

10	<u>Description of Alterations</u>	<u>Personal Pro-</u>		<u>Total</u>
		<u>Exertion</u>	<u>perty</u>	
		£	£	£
	Taxable Income as previously assessed	15712	23821	39533

Income derived by you being your proportion of distributions made by the following companies :-

Company	Amount of Distribution	Date of Distribution	Your proportion		
20 Neal's Motors Pty. Ltd.	£360076	25.6.51	£121524	121524	121524

(excluding amount subject to section 107 rebate as below)

Amount subject to 100% section 107 rebate excluded from assessment:-

Neal's Motors Pty. Ltd. £7134

Taxable Income as shown in attached Notice ...	£	15712	145345	161057
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In the High  
Court of  
Australia

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No. 39.

Return of  
Income and  
Statement,  
21st August  
1950.

No. 39.

Re Stella Maud Adeline Lane

Year ended 30th June 1950

Return of Income and Statement

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Send full postage and send this Return to the Deputy Commissioner of Taxation, 426 Lonsdale Street, Melbourne, C.I. (If income (other than wages, salaries or dividends) is derived from more than one State, to the Deputy Commissioner of Taxation, London Street Building, 152 Elizabeth Street, Melbourne, C.I.)

INCOME TAX AND SOCIAL SERVICES CONTRIBUTION-VICTORIA PERSONAL RETURN

Taxpayers who carry on a Business or Profession should use Form B

Form A RETURN OF INCOME derived from all Sources in and out of Australia during the twelve months from 1st July, 1949, to 30th June, 1950.

THIS RETURN SHOULD BE LODGED BY 31st JULY 1950, WITH ORIGINAL GROUP CERTIFICATES AND/OR TAX STAMPS SHEETS ENCLOSED.

NAME IN FULL OF PERSON: LANE, STELLA MAUDE. Residing at: 514 St. Kilda Road, Melbourne. Postal address for service of Notices: J. V. Ratcliffe, 53 Martin Place, Sydney. Occupation: Home Duties. States from which Australian income is derived: Victoria and N.S.W.

WHERE TAX HAS BEEN EVADED THE PENAL PROVISIONS OF THE ACT PROVIDE FOR THE IMPOSITION OF SEVERE PENALTIES. SEE "INSTRUCTIONS TO PERSONS MAKING RETURNS" ON PAGE 4 OF THIS RETURN.

PART A.—INCOME FROM PERSONAL EXERTION. Table with columns for description of income and amount. Includes items like Salary, Board, Travelling allowance, etc. Total Income: £ 620.

DEDUCTIONS.—Attach lists where called for. Table with columns for description of deduction and amount. Includes items like Subscriptions, etc. Total Deductions: £ 0.

PART B.—INCOME FROM PROPERTY. Table with columns for description of income and amount. Includes items like Gross rents, Dividends, Interest, etc. Total Income: £ 965.

DEDUCTIONS.—Attach lists where called for. Table with columns for description of deduction and amount. Includes items like Rates and Land Taxes, Repairs, etc. Total Deductions: £ 54.

TOTAL NET INCOME FROM PERSONAL EXERTION AND PROPERTY—(Add Items 15 and 30) £ 1705

PARTICULARS RELATING TO SOURCES OF INFORMATION.

Questions and answers regarding sources of information. Includes questions about books of account and preparation of the return. Answer: No. The Return has been prepared from information furnished in writing by the taxpayer.

Certificate by Agent: J. V. Ratcliffe, dated 23rd August, 1950. Having charged the taxpayer a fee for preparing or assisting in the preparation of this return, hereby certify that the return is true and correct in every particular.

DECLARATION: I, the person making this Return, declare that the particulars shown therein, and also those stated in the Accounts, Balance sheets, Documents, and Lists herewith, are true and correct in every particular, and disclose without reservation or exception a full and complete statement of the total income derived from all sources both in and out of Australia by me during the year 1st July, 1949, to 30th June, 1950.

Usual Signature of Taxpayer: (SGD.) STELLA M.A. LANE. ORIGINAL GROUP CERTIFICATES AND/OR TAX STAMPS SHEETS MUST BE ENCLOSED WITH THIS RETURN (SEE STATEMENT No. 2) AND SHOULD BE PINNED (NOT PASTED) TO PAGE 3. SEE PAGE 3 IN REG. FOR "CLAIM FOR CONCESSIONAL ALLOWANCES."

MRS. STELLA MAUDE LANE  
FEDERAL INCOME TAX RETURN FOR THE YEAR ENDED  
30th JUNE, 1950.

In the High  
Court of  
Australia

No. 39.

Item 17 Dividends Received

Bebarfalds Ltd.	110.15.11	
Industrial Acceptance Corporation Ltd.	826. 5. 0	
Mayne Nickless Ltd.	<u>27.17. 2</u>	<u>£964.18. 1</u>

Return of  
Income and  
Statement,  
21st August  
1950 -  
continued.

Dividends Tax Free Under Section 107

10	Apps, W.G. & Sons Pty. Ltd.	94.11. 6	
	Bebarfalds Ltd.	<u>5375. 0. 0</u>	<u>£5,469.11. 6</u>

During the year I received an issue of 2443.167 Bonus Shares in Bebarfalds Ltd., such bonus issue being made wholly and exclusively out of a profit arising from the issue of shares at a premium - claimed to be exempt under Section 44 (2) (b) (iii)

20

Item 18 Interest on Commonwealth Government Loans issued subsequent to 1st January, 1940, subject to Rebate under Section 160 A.B.

30	£1100	3 $\frac{1}{4}$ %	15.11.57	35.15. 0	
	350	"	15.11.58	11. 7. 6	
	400	"	15.9.59	13. 0. 0	
	300	"	15.10.60	9.15. 0	
	550	"	15. 9.61	17.17. 6	
	200	3 $\frac{1}{8}$ %	15. 9.59	6. 5. 0	
	200	"	15. 9.60	6. 5. 0	
	5000	"	15.10.62	<u>73.14. 4</u>	<u>£173.19. 4</u>

Item 29. Other Deductions

Wages paid to gardener of property at Frankston -  
Rent from property included in income from the Estate of R.T. Lane

40

£53.15. 0

In the High  
Court of  
Australia

No. 39.

Return of  
Income and  
Statement,  
21st August  
1950 -  
continued.

REBATES

Medical and Optical Expenses

Walter Ponsford, Optometrist, 94 Collins Street, Melbourne	8. 0. 0	
Dr. Andrew Brennan, 55 Collins Street, Melbourne	5. 5. 0	
Dr. Esme N. Anderson, 32 Collins Street, Melbourne	2. 2. 0	10
Dr. Frank Stephens, 12 Collins Street, Melbourne	9. 9. 0	
Sister A. Hillier, Bush Nursing Hospital, Elmsee	7. 5. 0	
Sister M. Whittington, 40 Creswick Street, Hawthorn	24.13. 6	20
Sister M. Tyquin Mt. St. Evins Hospital	1. 8. 0	
Victoria Parade, Fitzroy	316. 7. 7	

£374.10. 1

Claimed

£50. 0. 0

149.

In the High  
Court of  
Australia

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No. 40.

Notice of  
Assessment,  
29th June 1951

No. 40.

Re Stella Maud Adeline Lane

Year ended 30th June 1950

Notice of Assessment

---



Received the above-mentioned amount

Receiver.

**ORIGINAL COMMONWEALTH OF AUSTRALIA I.T. FORM 2**  
**NOTICE OF ASSESSMENT—CENTRAL OFFICE—1950-1951**  
**INCOME TAX AND SOCIAL SERVICES CONTRIBUTION**  
 (Based on Income Derived during Year ended 30/6/1950)

VM

File No. C. 53753

Mrs. Stella M. Lane,  
 c/- J.V. Ratcliffe, Esq.,  
 53 Martin Place,  
 SYDNEY. N.S.W.

In accordance with the provisions of the Income Tax Assessment Act 1936-1949 and the Social Services Contribution Assessment Act 1945-1948 the Income Tax and Social Services Contribution payable by you for the financial year ended 30th June, 1950, have been assessed as under. The Provisional Tax and Contribution payable by you in respect of the income of the financial year ending 30th June, 1951, is also notified hereunder:—

Taxable and Contributable Income		Social Services Contribution	Income Tax
Personal Exemption	£ 620		
Property (a) Other than (b)	£ 4903	10	89.1225
(b) Interest & Com. Loans issued prior to 1-1-1940	£		102.0277
<b>Total</b>	<b>£ 5603</b>		
<b>Gross Contribution and Gross Tax</b>		£ 420.4.--	£ 2348.12.--
<b>Deduct Rebates</b>		£	£ 167.13.--
<b>Net Contribution and Net Tax on income derived during year ended 30th June, 1950</b>		£ 420.4.--	£ 2180.19.--
Additional Amounts for late or no return	£	£	
Additional Amounts for Income understated by £	£	£	
Provisional Amount in respect of income year ending 30th June, 1951			£ 2601.3.--
Less Provisional Amounts in respect of income year ended 30th June, 1950		£ 420.4.--	£ 4782.2.--
		£ 4398.16.--	£ 38007.2.--
Income Tax— <del>Payable</del> /To be credited			£ 33225.--
Contribution— <del>Payable</del> /To be credited		£ 3978.12.--	
Income Tax and Contribution— <del>Payable</del> /To be credited			£ 37203.12.--
Credit for Group Certificates and/or Tax Stamps furnished with return			£
Net Amount— <del>Payable</del> /To be credited			£ 37203.12.--
Arrears: 49/50			£ 37157.19.--
Total Amount— <del>Payable</del> /To be credited			£ 45.13.--
Date 29.6.1951		REFUND	

**IMPORTANT**  
 Please forward this notice with payment.  
 Receipt will be printed by cash register in space above.  
**HOURS FOR PAYMENT**  
 (At Address hereon)  
 9.30 a.m. to 3 p.m.  
 (Monday to Friday)

This amount is due and payable on 24.7.51 (exclusive of arrears which are payable forthwith unless otherwise arranged). After that date, additional tax shall be due and payable at the rate of ten per centum per annum on the amount unpaid. J.A. NEALE.  
**D. L. CANAVAN**  
 Fourth Floor, London Stores Building  
 152 Elizabeth Street, Melbourne, C.I. Deputy Commissioner of Taxation.

Objection may be lodged within 60 days after service of this Notice against the imposition of a fresh liability in respect of any particular or the increase of an existing liability in respect of any particular caused by this assessment; but, notwithstanding any such objection, the full amount of the Tax and Contribution must be paid on or before the date of payment specified hereon.



1950 - 1951

I.T. Form 8 (E)

In the High  
Court of  
Australia

## INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

## ALTERATION SHEET

No. 40.

Name Mrs. Stella M. Lane

File No. C 53753

Notice of  
Assessment,  
29th June 1951  
- continued.Alterations made in Return of Income derived during  
year ended 30th June, 1950.

	<u>Description of Alterations</u>	<u>Personal Pro-</u>		<u>Total</u>
		<u>Exertion</u>	<u>erty</u>	
		£	£	£
10	Taxable Income as returned	620	1085	1705
	Income from Estate of Arthur Apps        £28 Pty.        Add	-	28	28
	Income from Estate of Robert T. Lane			
	Pty.        160AB			
	£3870        £610        Add	-	3870	3870
	Taxable Income as shown in attached notice ...	£	620	4983
				<u>5603</u>



In the High  
Court of  
Australia

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No. 41.

Notice of  
Amended  
Assessment,  
9th January  
1953.

No. 41.

Re Stella Maud Adeline Lane

Year ended 30th June 1950

Notice of Amended Assessment

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**NOTICE OF AMENDED ASSESSMENT—CENTRAL OFFICE—1980-19 81  
INCOME TAX AND SOCIAL SERVICES CONTRIBUTION  
(Based on Income Derived during Year ended 30/6/1950)**

VII

File No. C

53753

Mrs. Stella M. Lane,  
C/- John V. Ratcliffe, Esq.,  
53 Martin Place,  
SYDNEY N.S.W.

In accordance with the provisions of the *Income Tax Assessment Act 1936-1949*, and the *Social Services Contribution Assessment Act 1945-1948*, the assessment of income tax and social services contribution and/or the notification of provisional tax and provisional contribution notified to you on 29.6.1951 has been amended on account of:—

**Adjustments as per form 8 herewith.**

Taxable and Contributable Income				Social Services Contribution	Income Tax
Item	As previously assessed	Adjustment	As Amended	Rates—Pence per £	
Personal Exertion	620		620	18 18	160.0650
Property—(a) Other than (b) (b) Int. on Com. loans issued prior to 1/1/40.	4983	225403	230366		160.4450
<b>Total</b>	<b>5603</b>	<b>225403</b>	<b>231006</b>		
Gross Contribution and Gross Tax				£17325.9.-	£154431.7.-
Deduct Rebates				£	£ 226.16.-
Net Contribution and Net Tax on income derived during year ended 30th June, 1950				£17325.9.-	£154204.11.-
Additional Amounts for late or no return				£	£
Additional Amounts for Income understated by <u>225403</u>				£ 8452.12.-	£ 76011.16.-
Provisional Amounts in respect of income year ending 30th June, 1951				£	£ 2601.3.-
Less Provisional Amounts in respect of income year ended 30th June, 1950				£25778.1.-	£ 232817.10.-
Income Tax—Payable/ <del>TO BE PAID</del>				£ 4398.16.-	£ 38007.2.-
Contribution—Payable/ <del>TO BE PAID</del>				<del>£</del>	£ 194810.8.-
Income Tax and Contribution—Payable/ <del>TO BE PAID</del>				£21379.5.-	£ 216109.13.-
Credit previously allowed				£	£ 37203.12.-
Net Amount—Payable/ <del>TO BE PAID</del>				£	£ 253393.5.-
Arrears:				£	£
Total Amount—Payable/ <del>TO BE PAID</del> Inc. in N/A Y/E				£	£ 253393.5.-
Date <u>9.1.53.</u>				<u>30.6.51.</u>	

**IMPORTANT.**  
Please forward this notice with payment. Receipt will be printed by cash register in space above.

**HOURS FOR PAYMENT**  
(At Address above)  
9.30 a.m. to 3 p.m.;  
(Monday to Friday)

This amount is due and payable on 12.2.53. (exclusive of arrears which are payable forthwith unless otherwise arranged). After that date, additional tax and contribution shall be due and payable at the rate of ten per centum per annum on the amount unpaid.

**D. L. CANAVAN**  
**J. TAXPAYER**  
Deputy Commissioner of Taxation.

Fourth Floor, London Stores Building,  
152 Elizabeth Street, Melbourne, C.I.

Objection may be lodged within 60 days after service of this Notice against the imposition of a fresh liability in respect of any particular or the increase of an existing liability in respect of any particular caused by this assessment of income tax and social services contribution (but not Provisional Tax or Provisional Contribution); but notwithstanding any such objection, the full amount of the Tax and Contribution must be paid on or before the date of payment specified hereon.

I.T. Form 8

In the High  
Court of  
Australia

## INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

## ALTERATION SHEET

No. 41.

Name Stella M. Lane

File No. C 53753

Alterations made in Return of Income derived during  
year ended 30th June, 1950.Notice of  
Amended  
Assessment,  
9th January  
1953 -  
continued

	<u>Description of Alterations</u>	<u>Personal</u>	<u>Pro-</u>	<u>Total</u>
		<u>Exertion</u>	<u>perty</u>	
		£	£	£
10	Taxable Income as previously assessed ...	620	4983	5603

Income derived by you being your  
proportion of distributions made  
by the following companies :-

	<u>Company</u>	<u>Amount of Distribution</u>	<u>Date of Distribution</u>	<u>Your Proportion</u>		
20	Lane's Motors Pty. Ltd.	£262232	20.12.49	£40429		
		175493	20.12.49	27056		
		<u>11866</u>	<u>22. 3.50</u>	<u>1829</u>	-	69314 69314
	Melford Motors Pty. Ltd.	£97200	20.12.49	11778		
		72399	20.12.49	8772		
		<u>24759</u>	<u>22. 3.50</u>	<u>3000</u>		23550 23550

(excluding amounts subject to section  
107 rebate as below)

30	<u>Income from Estate of Robert T. Lane, Dec'd.</u>					
	As previously assessed	£3870	property			
	As now assessed	£136409	"	-	132539	132539

Amounts subject to 100% section 107  
rebate excluded from assessments:-

Lane's Motors Pty. Ltd.	£1321
Melford Motors Pty. Ltd.	£3000

Taxable Income as shown in attached notice ...	£	620	230386	231006
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In the High  
Court of  
Australia

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No. 42.

Return of  
Income and  
Statement,  
31st July  
1951.

No. 42.

Re Stella Maud Adeline Lane

Year ended 30th June 1951

Return of Income and Statement

---





<p><b>COMMONWEALTH OF AUSTRALIA</b></p> <p><b>INCOME TAX AND SOCIAL SERVICES CONTRIBUTION</b></p>	<p><b>CENTRAL OFFICE</b></p> <p><b>PERSONAL RETURN</b></p> <p>Taxpayers who carry on a Business or Profession must complete Form B</p> <p><b>RETURN OF INCOME derived from all Sources in and out of Australia during the twelve months from 1st July, 1950, to 30th June, 1951</b></p>	<p><b>Form A</b></p> <p>File No. 53753</p> <p>For Office Use Only</p>
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**HOW TO PREPARE THIS RETURN**

1. Insert NAME and ADDRESS and other details required below.
  2. Insert details of ALL INCOME Page 2.
  3. Insert details of DEDUCTIONS claimed Page 3.
  4. Complete Summary of Income and Deductions Page 3.
  5. Partnerships and Trusts must complete DISTRIBUTION STATEMENT below.
  6. Pin ORIGINAL Group Certificates and/or Tax Stamps Sheets to Page 3.  
If these documents are not available from your employer by 31st July, 1951, YOUR EMPLOYER should make an application to the Taxation Office for an extension of time to cover the lodgment of returns by his employees.
  7. Make DECLARATION below, and SIGN personally.
- THIS RETURN SHOULD BE LODGED WITH THE DEPUTY COMMISSIONER OF TAXATION (CENTRAL OFFICE) BOX 7696, G.P.O., MELBOURNE**
- A person residing in or deriving income only from the Australian Capital Territory should lodge the return with the Commissioner of Taxation, Canberra, A.C.T.
- If a full time member of the Defence Force, send this return to the Deputy Commissioner of Taxation in the Capital City of the State in which you enlisted or were called up.

<b>NAME IN FULL</b>	Surname <b>LANE</b>	USE BLOCK LETTERS <b>STELLA MAUDE</b>	Christian Names
Postal Address for Service of Notices ..	C/- John V. Ratcliffe, 53 Martin Place, SYDNEY. <small>You are required to notify to the Deputy Commissioner any change of address for service of notices.</small>		
Residential Address .. .. .	511 St. Kilda Road, Melbourne.		If same as Postal Address write "As Above"
If married, state full name of wife or husband .. .. .	Home Duties		
My Occupation is .. .. .			
Employer's Industry .. .. .	Melbourne		
Last Return lodged at Taxation Office (Capital City)			
My address then being .. .. .	as above		

**DECLARATION**

I, the person making this Return, declare that the particulars shown therein are true and correct in every particular and disclose without reservation or exception a full and complete statement of the total income derived from all sources both in and out of Australia by me during the year 1st July, 1950, to 30th June, 1951.

Dated this 31st day of July 1951

(SIGN HERE)

Usual Signature of Taxpayer (Sgd.) Stella M.A. Lane

This declaration and all attached sheets must be signed by the Taxpayer personally.

**DISTRIBUTION STATEMENT BY TRUSTEE OR PARTNERSHIP**

Trustees are not taxable except on income to which no person is presently entitled, or on income held on account of a person who is under a legal disability. A partnership (other than a partnership in the circumstances prescribed by Section 94 of the Act) is not taxable, each partner being taxable on his or her share of the profits.

Name in full of each Partner or Beneficiary	Residential Address	Is the Beneficiary under any legal disability? (Yes or No)	Salary of Partner	Share of Income, not including Salary, to which each partner is entitled or which is distributable to each beneficiary	OFFICE USE ONLY						
					Proportion	Amount		C/Loan	Rebate	General	
						P.E.	Pty.	To 1940	From 1940		
						£	£				

Where a beneficiary is entitled to a share of specific income, or where an annuity is payable from Corpus, particulars should be stated.

**PARTICULARS RELATING TO SOURCES OF INFORMATION**

To be given by—A. Any person who charges directly or indirectly any fee for preparing, or assisting to prepare, this return } Cross out whichever does not apply.  
 B. Every person carrying on business who does not furnish with his return an agent's certificate.

Question	Answer
(1) What books of account, if any, are kept by or on behalf of the taxpayer? .. .. .	
(2) By whom are these books of account kept? (State name and address) .. .. .	
(3) Are these books of account audited each year? If so, by whom? .. .. .	
(4) Is the return in accordance with these books? .. .. .	
(5) If the return is not in accordance with these books, on what basis and upon what information has the return been prepared? .. .. .	
(6) Have you satisfied yourself, and, if so, how, that the books of account, or other sources of information upon which the return is based, are correct and disclose the whole of the taxpayer's income from all sources? .. .. .	No, the Return has been prepared from information furnished in writing by the taxpayer. See also declaration below.

**CERTIFICATE BY AGENT** John V. Ratcliffe having charged the taxpayer a fee for preparing, or assisting in the preparation of, this return, hereby certify that the answers set forth above in the second column in this statement opposite to the questions set forth in the first column thereof are true and correct in every particular.

Date: 3rd August, 1951 Signature of Agent: (Sgd.) J.V. Ratcliffe

Where the agent is a partnership or a company, this certificate must be signed in the name of the partnership or company, as the case requires, by a person who is registered as a nominee of that partnership or company, and this person's name must also be appended.

Agent's Registered Number 282

# INCOME

INCOME FROM PERSONAL EXERTION						GROSS INCOME	OFFICE ONLY	
INCOME SHOWN ON GROUP CERTIFICATES AND OR TAX STAMPS SHEETS ATTACHED TO PAGE 3.						£	£	
Serial Number	Whether Group Certificate or Tax Stamps Sheet	Employer's Name	Period of Employment	Instalments				
				£	s.	d.		
			to					
			to					
			to					
(Office only) Credit Warrant No. ....				TOTAL INSTALMENTS £				
INCOME NOT INCLUDED ABOVE								
2	Salary, wages, stipend, bonuses, workers' compensation (give details), overtime, and earnings as employee of .....							
3	Value of (a) Board £ ..... ; (b) Use of premises or quarters £ ..... allowed to me by employer for ..... weeks							
4	Living-away-from-home allowance, travelling allowance, entertainment allowance, cash allowance in lieu of quarters, sustenance, and other allowances allowed to me by employer (attach list) .....							
5	Pay and allowances earned as a member of the Defence Force or Citizen Defence Force .....							
6	Five per centum of retiring allowance, gratuity, or compensation received in lump sum (total amount received £ .....							
7	Pension (not being a War Pension, or Invalid Old Age, or Widow's Pension), superannuation, or retiring allowance received from .....							
8	Fees, commissions (attach list) .....							
9	Profits from sales of land, leases, shares, or any other property, purchased for re-sale (attach full particulars) .....							
10	Share in partnership of ..... (where income is from personal exertion) in the State of .....							
11	Income as beneficiary under will, settlement, deed of gift or instrument of trust of ..... (where trust income is from personal exertion) in the State of .....							
12	Other income from personal exertion (attach list) .....							
<small>All such allowances must be shown. Expenditure deductible in respect thereof may be claimed under Items 37 or 38.</small>								
<b>TOTAL INCOME FROM PERSONAL EXERTION</b>								

INCOME FROM PROPERTY						£	£															
14	GROSS RENTS—including rent from sub-letting (attach list) .....																					
15	DIVIDENDS (including Exempt and Ex-Australian Dividends, Bonus Shares, and Liquidators Distributions)																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Name of Company</th> <th style="text-align: right;">Gross Amount £</th> </tr> </thead> <tbody> <tr> <td colspan="2" style="text-align: center;">(See Statement Attached)</td> </tr> </tbody> </table>						Name of Company	Gross Amount £	(See Statement Attached)		3,821												
Name of Company	Gross Amount £																					
(See Statement Attached)																						
<small>If it is claimed that the whole or part of any dividend is exempt, an appropriate note should be inserted against the dividend. Dividends on Preference shares should be separately shown. Dividends must be expressed in Australian Currency.</small>																						
INTEREST RECEIVED OR CREDITED TO ME (including Ex-Australian Interest)																						
16	Interest on Commonwealth Government Loans issued PRIOR TO 1st JANUARY, 1940																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Principal</th> <th style="text-align: left;">Rate</th> <th style="text-align: left;">Maturity Date</th> <th style="text-align: right;">Interest £</th> </tr> </thead> <tbody> <tr> <td colspan="4" style="text-align: center;">(See Statement Attached)</td> </tr> </tbody> </table>						Principal	Rate	Maturity Date	Interest £	(See Statement Attached)												
Principal	Rate	Maturity Date	Interest £																			
(See Statement Attached)																						
17	Interest on Commonwealth Government Loans issued AFTER 1st JANUARY, 1940, on State Government Loans and on Loans issued free of State Income Tax by State Authorities																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Name of Government or Public or Municipal Body</th> <th style="text-align: left;">Principal</th> <th style="text-align: left;">Rate</th> <th style="text-align: left;">Maturity Date</th> <th style="text-align: right;">Interest £</th> </tr> </thead> <tbody> <tr> <td colspan="5" style="text-align: center;">(See Statement Attached)</td> </tr> </tbody> </table>						Name of Government or Public or Municipal Body	Principal	Rate	Maturity Date	Interest £	(See Statement Attached)					256						
Name of Government or Public or Municipal Body	Principal	Rate	Maturity Date	Interest £																		
(See Statement Attached)																						
18	Other Interest																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Name of Government, Bank, Company, Firm or Person to whom money is lent</th> <th style="text-align: left;">Address</th> <th style="text-align: left;">Principal</th> <th style="text-align: left;">Rate</th> <th style="text-align: right;">Interest £</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">1.750</td> <td style="text-align: center;">30.651</td> <td></td> </tr> <tr> <td colspan="5" style="text-align: center;">(See Statement Attached)</td> </tr> </tbody> </table>						Name of Government, Bank, Company, Firm or Person to whom money is lent	Address	Principal	Rate	Interest £			1.750	30.651		(See Statement Attached)					295	
Name of Government, Bank, Company, Firm or Person to whom money is lent	Address	Principal	Rate	Interest £																		
		1.750	30.651																			
(See Statement Attached)																						
19	Premiums, and other amounts received in connexion with the grant, assignment or surrender of leases, including goodwill and licence (attach list) .....																					
20	Share in partnership of ..... (where partnership income is from property) in the State of .....																					
21	Income as beneficiary under will, settlement, deed of gift or instrument of trust of <b>Est. Late T. Lane</b> (where trust income is from property) in the State of <b>VICTORIA</b> .....						4,462															
22	Other income from property including annuities, royalties, tributes, licences, &c., (attach list) .....																					
<b>TOTAL INCOME FROM PROPERTY</b>						<b>8,834</b>																

## DEDUCTIONS

DEDUCTIONS FROM PERSONAL EXERTION INCOME								
	Dependant	Name in Full	Date of Birth	Place of Residence of Dependant	Separate net income during year. If no income write "Nil"	If wholly maintained for whole of year write "Wholly." If not, give details	Maximum Deduction for Dependents £	AMOUNT CLAIMED £
24	SPOUSE or DAUGHTER-HOUSEKEEPER						104	
25	CHILDREN UNDER 16 YEARS OF AGE						78 (for one) 52 (others)	
26	PARENTS						104	
27	INVALID RELATIVES OVER 16 YEARS				Amount of Pension £	Other Income £	78	
28	STUDENT CHILDREN 16-21 YEARS				Value of Government Assistance £	Other Income £	78	
		Give Name of School also						
29	HOUSEKEEPER					If wholly engaged for whole of year write "Wholly." If not, state for what period wholly engaged	104	
<b>30 MEDICAL, DENTAL, OPTICAL, FUNERAL EXPENSES, ETC.</b>								
	Name of person in respect of whom each claim is made	Relationship to Taxpayer If child, state date of birth	Name and address of legally qualified medical practitioner, optician, dentist, &c.	State nature of expenses e.g. Medical, Dental, &c.				AMOUNT £
(See Attached Statement)								
								100
Less: Amounts recouped or payable by a Government, Public Authority, Society or Association								
<b>NET CLAIM</b> →								100
31	SUBSCRIPTIONS .. .. .	Paid to						
32	LIFE ASSURANCE .. .. .	Paid to National Mutual Life Assurance Soc. 338						
	SUPERANNUATION &c., payments	" " Mutual Life & Citizens " deduction 338						200
33	RATES and LAND TAXES .. .. .	Paid to Federal Land Tax						62
34	GIFTS to Public Institutions, &c. ..	Paid to St Vincents Hospital						7
35	CALLS paid to mining companies ..	Paid to Mt. St. Evans Hos. Total £ 1 3 1						
36	ZONE AND OVERSEAS FORCES ALLOWANCES ..	Place of residence within Zone	Nearest Post Office	Period of Residence				
37	LIVING-AWAY-FROM-HOME ALLOWANCE .. .. .	Rate of allowance	Period of receipt	Amount received	Derived whilst located at			
		Weekly		£				
38	Any other PERSONAL EXERTION DEDUCTIONS	(Give Details)						
39	<b>TOTAL PERSONAL EXERTION DEDUCTIONS</b>							<b>£ 369</b>

SEE NOTE OVERLEAF

DEDUCTIONS FROM PROPERTY INCOME		£
40 Rates and Land Taxes for which the taxpayer is personally liable, paid on property from which rent is received (attach list)		
41 Repairs (not including alterations, additions, or improvements) to properties from which rent is received (attach list)		
42 Insurance Premiums (Fire, Burglary, &c.) paid on income-producing properties (attach list)		
43 Interest paid to .. .. . of .. .. . on borrowed money used to produce income from property		
44 Commission paid to .. .. . of .. .. . for collection of income from property		
45 Rent paid to .. .. . of .. .. . for property or part thereof from which rent is received		
46 Any other deductions (attach list)		
<b>TOTAL PROPERTY DEDUCTIONS</b>		<b>£</b>

SUMMARY OF INCOME AND DEDUCTIONS			
	PERSONAL EXERTION £	PROPERTY £	TOTAL £
TOTAL INCOME—ITEMS 13 AND 23, PAGE 2 ..		8,834	8,834
TOTAL DEDUCTIONS—ITEMS 39 AND 47, ABOVE		369	369
<b>NET INCOME</b>		<b>8,465</b>	<b>8,465</b>

MRS. STELLA M. LANE  
INCOME TAX RETURN FOR THE YEAR ENDED  
30th JUNE, 1951

In the High  
 Court of  
 Australia

No. 42.

Return of  
 Income and  
 Statement,  
 31st July  
 1951 -  
 continued.

Item 15 Dividends Received

Bebarfalds Limited	£2,836. 2. 4	
Industrial Accept- ance Corp. Limited	929.11. 8	
Mayne Nickless Limited	55.10. 0	<u>£3,821. 4. 0</u>

10 Dividends Rebateable Under Section 107

Ajax Insurance Co. Ltd.	7,854.11. 3	
Lanes Motors Pty. Ltd.	1,171. 4. 1	
Melford Motors Pty. Ltd.	9,693. 9. 0	
W.G. Apps & Sons Pty. Ltd.	94.11. 6	
	<u>£18,813.15.10</u>	

20 Item 17 Interest on Commonwealth Govern-  
ment Loans Issued after 1st  
January, 1940. Subject to re-  
bate under Section 160 AB.

£1,100	3 $\frac{1}{4}$ %	15.11.57	35.15. 0	
350	3 $\frac{1}{4}$ %	15.11.58	11. 7. 6	
400	3 $\frac{1}{4}$ %	15. 9.59	13. 0. 0	
300	3 $\frac{1}{4}$ %	15.10.60	9.15. 0	
550	3 $\frac{1}{4}$ %	15. 9.61	17.17. 6	
200	3 $\frac{1}{8}$ %	15. 9.59	6. 5. 0	
200	3 $\frac{1}{8}$ %	15. 9.60	6. 5. 0	
30 5,000	3 $\frac{1}{8}$ %	15.10.62	<u>156. 5. 0</u>	<u>£ 256.10. 0</u>

Item 18 Other Interest

Industrial Acceptance Corp.  
Limited

Fixed Deposit £13,123 Rate 2 $\frac{1}{4}$ % £ 295. 4. 2

In the High  
Court of  
Australia

No. 42.

Return of  
Income and  
Statement,  
31st July  
1951 -  
continued.

MRS. STELLA M. LANE

INCOME TAX RETURN FOR THE YEAR ENDED

30th JUNE, 1951

Item 30	<u>Medical Expenses</u>		
	Dr. Leon Travers - Collins St., Melbourne	3. 3. 0	
	Sister Whittington - Mt. St. Evans Hospital	29.18. 0	
	Dr. Frank May - Collins St., Melbourne	5. 5. 0	10
	Dr. Andrew Brennan - Collins St., Melbourne	1. 1. 0	
	Dr. Murray Tallent - Collins St., Melbourne	5. 5. 0	
	Dr. Henry Mortison - Collins St., Melbourne	105. 0. 0	
	A.W. Callister - Chemist, Malvern	10. 6. 9	
	Dr. Margaret McClelland - Collins St., Melbourne	8. 8. 0	20
		<u>£168. 6. 9</u>	
	<u>Claimed</u>		<u>£100. 0. 0</u>

161.

In the High  
Court of  
Australia

---

No. 43.

Notice of  
Assessment,  
8th May 1952.

No. 43.

Re Stella Maud Adeline Lane

Year ended 30th June 1951

Notice of Assessment

---





DO NOT DETACH

Nature of Payment tendered to be filled in here by TAXPAYER

Tax Instalment Stamps	£	s.	d.
Group Certificate			
Certificate of Credit			
Interim Stamps Receipt			
Cash or Cheque			
<b>TOTAL</b>	<b>£</b>	<b>s.</b>	<b>d.</b>

**CENTRAL OFFICE**  
**INCOME TAX AND SOCIAL SERVICES**  
**CONTRIBUTION**

BASED ON INCOME DERIVED DURING YEAR ENDED 30TH JUNE, 1951

File No	6.5375	
Name	Mrs. Stella M. Lane, C/- John V. Antolillo, Esq., 53 Martin Place, SYDNEY, N.S.W.	
Date	8.5.52.	
Assessable Income	£ 256	
Proposed	£ 935	
Amount of Property Tax & Contribution Income Year Ended 30.6.51	352.10.8.	86.12.00.
Further Tax and Social Services Contribution on Property Income		
Income Tax & Social Services Contribution on Income Year Ended 30.6.51	5600.3.00.	6160.3.00.
Income Tax & Social Services Contribution on Income Year Ended 30.6.51	2601.3.00.	3159.3.00.
Income Tax & Social Services Contribution on Income Year Ended 30.6.51	9159.3.00.	9159.3.00.
Amount Payable	9159.3.00.	

AMOUNT PAYABLE	£	s.	d.
<b>9159.3.00.</b>			

1951 - 1952

I.T. Form 8 (E)

In the High  
Court of  
Australia

## INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

## ALTERATION SHEET

No. 43.

Name Mrs. Stella M. Lane

File No. C 53753

Notice of  
Assessment,  
8th May 1952  
- continued.Alterations made in Return of Income derived during  
year ended 30.6.51

Description of Alterations	Personal	Pro-	Total
	Exertion	perty	
	£	£	£
10 Taxable Income as returned	- 369	8834	8465
Deduction in respect of Mt. St. Evans Hospital £5 disallowed			
ADD	+ 5		+ 5
Dividends received from Ajax Insurance Co. Ltd. £7854			
as returned as Taxable Income NIL			
as assessed as Taxable income £518		+ 518	+ 518
20 Being 93.41% subject to Section 107 rebate.			
Income included :-			
Morton Trust	ADD	+ 620	+ 620
Est. Arthur Apps		-	-
Taxable Income as shown in attached notice -	£.	256	9352 9608



In the High  
Court of  
Australia

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No. 44.

Notice of  
Amended  
Assessment,  
9th January  
1953.

No. 44.

Re Stella Maud Adeline Lane

Year ended 30th June 1951

Notice of Amended Assessment.

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Nature of Payment tendered to be filled in here by TAXPAYER

	£	s.	d.
Tax Instalment Stamps			
Group Certificate			
Certificate of Credit			
Interim Stamps Receipt			
Cash or Cheque			
<b>TOTAL</b>			

DO NOT DETACH

CENTRAL OFFICE  
INCOME TAX AND  
SOCIAL SERVICES CONTRIBUTION  
1951

<p>In all communications, please quote File No.</p> <p>File No. C.53753</p>	<p>Ms. Stella M. Lane, / John V. Atcliffe, Esq., 53 Martin Place, London, W.C.2.</p>
---	--

Gross Salary or Wages £		
<p>Amended on account of adjustments as per Form 6 herewith.</p>	Amended Taxable and Contributable Income	£ 456
		£ 4793
	Amended Amount of Basic Tax and Contribution, Income Year Ended 30th June, 1951	£ 653.32.8.4
	Further Tax and Contribution on Property, Income Year Ended 30th June, 1951	£ 263.4.8
	Amended Net Tax and Contribution in respect of Income Year Ended 30th June, 1951	£ 113.14.0
	Additional Amounts—Late Return or Omitted Income	£ 6058.1.0
	Amended Provisional Amount in respect of Income of Year Ending 30th June, 1951	£ 3107.14.0
		£ 6167.3.0
		£ 10225.18.0
	Less Provisional Amount in respect of Income of Year Ended 30th June, 1951	£ 654.3.0
	Amended Amount Payable	£ 9671.15.0
	Amended Amount Credited Amt. prevly. paid tax.	£ 3158.3.0
		£ 6512.82.0
		£ 25333.5.0
		<b>£ 343858.17.0</b>

Dated at Melbourne	The amount advised herein is due and payable on	Amended Amount Payable Amount Paid per 12.2.53.
9.1.53.	12.2.53.	<b>TOTAL AMOUNT PAYABLE £</b>

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I.T. Form 8

In the High  
Court of  
Australia

## FEDERAL INCOME TAX

## ALTERATION SHEET

No. 44.

Name Stella M. Lane

File No. C 53753

Notice of  
Amended  
Assessment,  
9th January  
1953 -  
continued.Alterations made in Return of Income derived during  
year ended 30th June, 1951

	Description of Alterations	Personal Pro-		Total												
		Exertion	erty													
		£	£	£												
10	Taxable Income as previously assessed	256	9352	9608												
	Income derived by you being your proportion of distributions made by the following companies :-															
	<table border="1"> <thead> <tr> <th>Company</th> <th>Amount of Distribution</th> <th>Date of Distribution</th> <th>Your Proportion</th> </tr> </thead> <tbody> <tr> <td>Melford Motors Pty. Ltd.</td> <td>£156807</td> <td>5.12.50</td> <td>19000</td> </tr> <tr> <td></td> <td><u>37551</u></td> <td><u>28.2.51</u></td> <td><u>4550</u></td> </tr> </tbody> </table>	Company	Amount of Distribution	Date of Distribution	Your Proportion	Melford Motors Pty. Ltd.	£156807	5.12.50	19000		<u>37551</u>	<u>28.2.51</u>	<u>4550</u>	-	23550	23550
Company	Amount of Distribution	Date of Distribution	Your Proportion													
Melford Motors Pty. Ltd.	£156807	5.12.50	19000													
	<u>37551</u>	<u>28.2.51</u>	<u>4550</u>													
	(excluding amounts subject to Section 107 rebate as below)															
	<u>Income from Estate of Robert T. Lane, Dec'd.</u>															
	As previously assessed		£4462													
	As now assessed		<u>£61553</u>	- 57091 57091												
30	Amounts subject to 100% section 107 rebate excluded from assessment :-															
	Melford Motors Pty. Ltd. £3000															
	Taxable Income as shown in attached Notice ...	£	256	89993 90249												





In the High  
Court of  
Australia

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No. 45.

Return of  
Income and  
Statement,  
3rd August  
1950.

No. 45.

Re Leonard Alfred Fenton

Year ended 30th June 1950

Return of Income and Statement

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INCOME TAX AND SOCIAL SERVICES CONTRIBUTION-VICTORIA PERSONAL RETURN

Taxpayers who carry on a Business or Profession should use Form B

Send this Return to the Deputy Commissioner of Taxation, 426 Lonsdale Street, Melbourne, C.I. ...

Form A RETURN OF INCOME derived from all Sources in and out of Australia during the twelve months from 1st July, 1949, to 30th June, 1950.

NAME IN FULL OF PERSON: FENTON Leonard Alfred. Residing at: 14 Chatsworth Ave, Brighton. Occupation: Managing Director, Motor Industry.

WHERE TAX HAS BEEN EVADED THE PENAL PROVISIONS OF THE ACT PROVIDE FOR THE IMPOSITION OF SEVERE PENALTIES. SEE INSTRUCTIONS TO PERSONS MAKING RETURNS ON PAGE 4 OF THIS RETURN.

PART A.—INCOME FROM PERSONAL EXERTION.

Table with 2 columns: Description of income and Amount. Includes salary from Melford Motors Pty Ltd (£2320) and other income items.

DEDUCTIONS.—Attach lists where called for.

Table for deductions including subscriptions and other deductions, with a total deductions row.

PART B.—INCOME FROM PROPERTY.

Table with 2 columns: Description of property income and Amount. Includes gross rents (£20) and other income from property.

DEDUCTIONS.—Attach lists where called for.

Table for deductions related to property income, including rates, repairs, and interest.

TOTAL NET INCOME FROM PERSONAL EXERTION AND PROPERTY—(Add Items 15 and 30)

PARTICULARS RELATING TO SOURCES OF INFORMATION.

Form for providing details on sources of information, including agent details and certification.

DECLARATION.

I, the person making this Return, declare that the particulars shown therein, and also those stated in the Accounts, Balance-sheets, Documents, and Lists herewith, are true and correct in every particular...

This declaration and all attached sheets must be signed by the Taxpayer personally. For exceptions see Instruction No. 14 on Page 4.

ORIGINAL GROUP CERTIFICATES AND/OR TAX STAMPS SHEETS MUST BE ENCLOSED WITH THIS RETURN (SEE STATEMENT No. 2) AND SHOULD BE PRESSED (NOT PASTED) TO PAGE 3.

THIS RETURN SHOULD BE LODGED BY 31st JULY, 1950, WITH ORIGINAL GROUP CERTIFICATES AND/OR TAX STAMPS SHEETS ENCLOSED.

CLAIM FOR CONCESSIONAL ALLOWANCES SUBJECT TO ESTATE OF TAX

~~THIS FORM IS TO BE FILLED OUT BY THE TAXPAYER OR HIS ATTORNEY AND IS NOT TO BE RETURNED TO THE OFFICE OF THE DISTRICT DIRECTOR.~~

Office Use Only

*(This section is crossed out with a large X)*

DEPENDENT CHILDREN 16-19 YEARS OF AGE. See part of the Instructions on page 4.

DEPENDENT DEPENDANTS 16-19 YEARS OF AGE. (Children, stepchildren, brothers or sisters.) See part of the Instructions on page 4.

MEDICAL, DENTAL, OPTICAL, DENTURE, TREATMENT, RENTALS AND ATTENDANTS' REMUNERATION

Name of person in respect of whom such item is paid	Character of allowance. Must state date of birth	Name and Address of Legally Qualified Medical Practitioner, Optician, Dentist, etc.	State source of expense, e.g., Dental, Dental, etc.	AMOUNT
Self.		<b>Dr. Lealie H. Albison 33 Collins Street, Melb.</b>	<b>Medical</b>	<b>12</b>
"		<b>Dr. Alwynne Rowlands 120 Collins Street, Melb.</b>	"	<b>2</b>
"		<b>Dr. E. Gordon, Glassford, 2 Collins Street, Melb.</b>	"	<b>2</b>
"		<b>Dr. H. N. Matthews, Collins St., Melb.</b>	<b>Dental</b>	<b>8</b>
				<b>24</b>
Name of Society, Society of Friends				
<b>AMP Society</b>				<b>1600</b>
" "				<b>1100</b>
				<b>43</b>
				<b>161</b>

\* Rebates in respect of these items are allowable to resident taxpayers only.

PARTICULARS OF GROUP CERTIFICATES, TAX STAMPS SHEETS, INTERIM STAMPS RECEIPTS AND OR CERTIFICATES OF C. EDT ATTACHED TO THIS RETURN FOR ALLOWANCE OF C. EDT.

		Original Group	
		ISSUANCES	

281089 Group Cert.

Nelford Motors Pty Ltd.

1/7/49

30/6/50

2320

395

Group No. 766 V

TOTALS

2320

395

STATEMENT No. 3

ZONE ALLOWANCE.

STATEMENT No. 4

MOVING-AWAY-FROM-HOME ALLOWANCE.

STATEMENT No. 5

PAY AND ALLOWANCES EARNED AS A MEMBER OF THE DEFENCE FORCE.

MEMBER WHO HAVE SERVED OVERSEAS

Date of Departure from Australia

DEFERRED PAY received in respect of service after

Date of return to Australia

1st July, 1947

Details of overseas service during year ended 30.6.50—

Date	Period	To	From

GRATUITY received under Post War Pay Code in respect of service after 1st July, 1947

STATEMENT No. 6

DIVIDENDS FROM AUSTRALIAN AND EX-AUSTRALIAN COMPANIES, INCLUDING SHARES DISTRIBUTED AS BONUS SHARES AND DISTRIBUTIONS BY LIQUIDATORS.

Total dividends including bonus shares must be entered. If it is claimed that the whole or part of any dividend is exempt, an appropriate note should be inserted against the dividend. Dividends on Preference shares should be separately shown. Dividends must be expressed in Australian Currency.

Name of Company	Share Amount	Date of Company	Gross Amount
Industrial Acceptance Corp.	14		
Export and Import Development Ltd.	6		
	<u>20</u>		

STATEMENT No. 7

PARTICULARS OF AUSTRALIAN AND EX-AUSTRALIAN INTEREST RECEIVED

Full details of Government Loans must be shown to enable benefit of the interest allowance. Exempt interest must be shown with an appropriate note distinguishing exempt interest from Australian and Ex-Australian sources.

Interest on Commonwealth Government Loans							Interest on State Government Loans and on Loans issued free of State Income Tax by Authorities of a State						
Loans prior to 1st January 1947				Loans after 1st January 1947									
Principal	Rate	Months	Interest	Rate	Months	Interest	Name of Government or Public Institution	Principal	Rate	Months	Interest		

OTHER INTEREST

For interest, bank, savings, fine for failure to return money to bank

ASSETS

LIABILITIES

£	£	£
---	---	---

ATTACH LISTS IF SPACE INSUFFICIENT

R A T E S      &      T A X E S

		In the High Court of Australia
Brighton City Council (Municipal Rates)	£25. 0. 0	<u>No. 45.</u>
Melbourne and Metropolitan Board of Works	16. 5. 0	Return of Income and Statement, 3rd August 1950 -
State Land Tax	1.17. 6	continued.
	<u>£43. 2. 6</u>	

INSURANCES ON MY OWN LIFE:

A.M.P. Society	£62. 0. 0
"    "	56. 1. 8
	<u>£118. 1. 8</u>

10

L.A. Fenton,  
14, Chatsworth Avenue,  
BRIGHTON.

L.A. FENTON  
(L. A. Fenton)

---

In the High  
Court of  
Australia

14 Chatsworth Avenue,  
Brighton.

31st July, 1950.

No. 45.

Return of  
Income and  
Statement,  
3rd August  
1950 -  
continued.

Deputy Commissioner of Taxation,  
436 Lonsdale Street,  
MELBOURNE.

Dear Sir,

I hereby make application for an allowance  
of £200, as in previous years, towards entertainment  
expenses directly incurred in connection with my 10  
position as Managing Director of Melford Motors Pty.  
Ltd., for which I am not reimbursed by my Company.

Yours very truly

L.A. FENTON.

(L. A. Fenton)

---

173.

In the High  
Court of  
Australia

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No. 46.

Notice of  
Assessment,  
10th August  
1950.

No. 46.

Re Leonard Alfred Fenton

Year ended 30th June 1950

Notice of Assessment

---





Amount Paid

Date

Receipt by Cash Receiver  
will be printed here.



1949-50  
1949-50

COMMONWEALTH OF AUSTRALIA  
Income Tax  
and Social Services Contribution  
Based on Income of Year ended 30th June  
VICTORIA

VICTORIA

Notice of Assessment

In accordance with the provisions of the Income Tax Assessment Act 1936-37, and the Social Services Contribution Assessment Act 1938-39, the amount of the Income Tax and Social Services Contribution payable by you for the financial year ended 30th June, 1949, has been assessed as under. The provisional tax and the provisional contribution payable by you in accordance with these Acts, in respect of the income of the financial year ending 30th June, 1949, are also notified herewith.

Received the above amount

Banker

<p>Amount paid <b>100</b></p> <p>In all Communications please quote File No.</p> <p>File No. <b>100</b></p>	<p><b>Mr. Leonard A. Patten,</b> <b>24 GARDNER STREET,</b> <b>MELBOURNE.</b></p>
---	--

Gross Salary or Wages &	Taxable and Contributable Income	Social Services Contribution		Income Tax	
		Rate - Pounds & S.			
<p>Forward this notice intact when making payment. If payment is made by post, particulars of the remittance must be entered in the space provided on page 2 of this notice.</p> <p>The full amount must be paid by the due date stated below, otherwise ADDITIONAL AMOUNTS for late payment at the rate of 10 per cent. per annum on the full amount shall be due, and payable in accordance with the provisions of the Act.</p> <p><b>TAX STAMPS OR GROUP CERTIFICATES.</b> The amount shown as payable in the net amount remaining after allowing credit for all tax instalment stamps and Group Certificates forwarded with your return. Any further tax stamps or Group Certificates still held by you in respect of deductions from salary or wages received up to 30th June, 1949, may be used in payment or part payment of this amount. Any excess over the amount payable will be refunded.</p> <p>The mere fact that Stamps or Group Certificates of deductions are held will NOT relieve any person of his liability to additional amounts for late payment, as the Act regard payments as not paid until such Stamps or Group Certificates of deductions are presented at a Taxation Office.</p>	<p>Personal Exemption ----- £ <b>2000</b></p> <p>Property (a) Other than (b) ----- £ <b>0</b></p> <p>(b) Interest on Crown Loans ----- £ <b>0</b> issued prior to 1.1.1939</p> <p><b>CONTRIBUTION AND GROSS TAX</b></p> <p><b>DIRECT TOTAL REQUIRED</b></p> <p>Net Contribution and Net Tax on Income derived during year ended 30th June, 1949 ----- £ <b>100.00.0</b></p> <p>Additional Amounts-Late Returns or Omitted Income Provisional Amounts in respect of Income of year ending 30th June, 1949 ----- £ <b>0.00.0</b></p> <p><b>Net-TOTALS</b></p> <p>Less Provisional Amounts in respect of Income of year ended 30th June, 1949 ----- £ <b>0.00.0</b></p> <p><b>AMOUNT PAYABLE</b> ----- £ <b>0.00.0</b></p> <p><b>AMOUNT CREDITED</b> ----- £ <b>0.00.0</b></p> <p>Total Tax and Contribution - Payable to be Credited ----- £ <b>100.00.0</b></p> <p>Add - Amounts owing herewith for Prior Years ----- £ <b>0.00.0</b></p> <p>Add Amount - Deductions ----- £ <b>0.00.0</b></p> <p>Additional Amount for late payment of Amount ----- £ <b>0.00.0</b></p> <p>Amount - Payable - Total ----- £ <b>100.00.0</b></p> <p>Less Group Certificate/s and/or Tax Stamp Furnished with Return ----- £ <b>0.00.0</b></p>	<p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p>	<p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p> <p>£ <b>0.00.0</b></p>		
	Date of Issue <b>10/2/50</b>	Date Due and Payable (For Other than Amount) <b>12/2/50</b>	<b>TOTAL AMOUNT PAYABLE</b> -----		£ <b>0.00.0</b>

Read carefully the instructions on back of this notice

OFFICE ADDRESS: **J. AT NEALE**  
430 LORRAINE STREET,  
MELBOURNE, C. 1

Deputy Commissioner of Taxation

175.

In the High  
Court of  
Australia

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No. 47.

Notice of  
Amended  
Assessment,  
9th January  
1953.

No. 47.

Re Leonard Alfred Fenton

Year ended 30th June 1950

Notice of Amended Assessment

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1950/51

COMMONWEALTH OF AUSTRALIA  
**INCOME TAX AND  
 SOCIAL SERVICES CONTRIBUTIONS**  
 (Based on Income of Year Ended 30/6/50)  
 VICTORIA

VICTORIA

**NOTICE OF  
 AMENDED ASSESSMENT**

In accordance with the provisions of the  
*Income Tax Assessment Act 1936-1949* and  
 the *Social Services Contribution Assessment  
 Act 1945-1948*, the 1950-1951 Assessment has  
 been amended as under:—

Assessment No. <b>8353</b>	<b>Mr. Leonard A. Fenton</b>
In all communications please quote File No.	
File No. <b>127597</b>	

**Gross Salary or Wages £**

Amended on account of:—

Adjustment as per  
 form 8 herewith.  
Add £35,325 Pty.

Amended Taxable and Contributable Income	Social Services Contribution	Income Tax
	Rates—Pence in £	
Personal Exertion ..... £120	} 18d.	150.0689
Property (a) Other than (b) ... 35345		152.4117
(b) Interest on C'wealth Loans issued prior to 1.1.1940 £		
<b>AMENDED CONTRIBUTION AND GROSS TAX</b>	<b>2809.17. 0</b>	<b>23771. 8. 0</b>
<b>TOTAL REBATES</b>	<b>£</b>	<b>129.11. 0</b>
Amended Net Contribution and Net Tax on Income derived during year ended 30th June, 1950	2809.17. 0	23641.17. 0
Additional <del>Amended</del> Return or Omitted Income	1324.13. 0	11650.10. 0
Amended Provisional Amounts in respect of Income of year ending 30th June, 1951	£	£
<b>SUB-TOTALS</b>	<b>4134.10. 0</b>	<b>35300. 7. 0</b>
Less Provisional Amounts in respect of Income of year ended 30th June, 1950	707. 8. 0	5062.16. 0
Amount Payable as amended	3427. 2. 0	30237.11. 0
Amount Credited as amended	£	£
Amounts previously <b>Credit</b> ed	546.18. 0	4738. 0. 0
Increase by Amendment	3974. 0. 0	34975.11. 0
Decrease by Amendment	£	£
		<b>Dr. £38,949.11. 0</b>

Read carefully the  
 instructions on back  
 of this Notice.

Date of Issue <b>9 Jan 53</b>	Date Due and Payable <b>11 Feb 53</b>
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The above is incorporated in  
 enclosed summary of account

OFFICE ADDRESS—  
 436 LONSDALE STREET,  
 MELBOURNE, C.1

J.A. Hoale

R. W. CHENOWETH,  
 Deputy Commissioner General

Form No. 8

In any communication  
with this office  
please quote -

V. File No. 127397

In the High  
Court of  
Australia

No. 47.

Notice of  
Amended  
Assessment,  
9th January  
1953 -  
continued.

VICTORIA  
FEDERAL INCOME TAX  
AND SOCIAL SERVICES CONTRIBUTION

INCOME TAX OFFICE,

436 Lonsdale Street,  
Melbourne, C.I.

10

MEMORANDUM

Leonard A. Fenton, Esq.

To Taxpayer File No. 127397

The net income for purposes of Income Tax and  
Social Services Contribution for the tax year 1950-1951  
(based on your income for the twelve months ended 30th  
June, 1950) has been arrived at as shown hereunder.

J.A. NEALE

Deputy Federal Commissioner of Taxation

20

Alterations

Personal Exertion Pro-  
perty Total

Taxable Income as previously  
assessed

2120 20 2140

Income derived by you being your  
proportion of distributions made  
by the following company:-

30

Company	Amount of Distri- bution	Date of Distri- bution	Your Pro- portion		
Melford Motors Pty. Ltd.	£97200	20.12.49	17666		
	72399	"	13159		
	24759	22.3.50	4500	35325	35325

(excluding amounts subject to Section  
107 rebate as below)

Amounts subject to 100% Section 107  
rebate excluded from assessment :-

Melford Motors Pty. Ltd. £4500

40

Net Income as per Assessment ..

2120 35345 37465



In the High  
Court of  
Australia

---

No. 48.

Return of  
Income and  
Statement,  
3rd August  
1951.

No. 48.

Re Leonard Alfred Fenton

Year ended 30th June 1951

Return of Income and Statement

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COMMONWEALTH OF AUSTRALIA  
**INCOME TAX AND SOCIAL SERVICES CONTRIBUTION**

VICTORIA  
**PERSONAL RETURN**  
Taxpayers who carry on a Business or Profession must complete Form B  
**RETURN OF INCOME derived from all Sources in and out of Australia during the twelve months from 1st July, 1950, to 30th June, 1951**

**Form A**  
File No.  
For Office Use Only

**HOW TO PREPARE THIS RETURN**

1. Insert NAME and ADDRESS and other details required below.
2. Insert details of ALL INCOME—Page 2.
3. Insert details of DEDUCTIONS claimed—Page 3.
4. Complete Summary of Income and Deductions—Page 3.
5. Partnerships and Trusts must complete DISTRIBUTION STATEMENT below.
6. Pin ORIGINAL Group Certificates and or Tax Stamps Sheets to Page 3.  
~~If these documents are not available from your employer by 31st July, 1951, YOUR EMPLOYER must make a statement to the Taxation Office for an extension of time to cover the lodgment of returns by his employees.~~
7. Make DECLARATION below, and SIGN personally.

**THIS RETURN SHOULD BE LODGED WITH THE DEPUTY COMMISSIONER OF TAXATION  
124 LONSDALE STREET, MELBOURNE, C.T.**

~~If a full-time member of the Defence Force, send this return to the Deputy Commissioner of Taxation at the Captain-General of the Service in which you enlisted or were called up.~~

NAME IN FULL	Surname	USE BLOCK LETTERS	Christian Names
	<b>Fenton</b>		<b>Leonard Alfred</b>
Postal Address for Service of Notices	<b>14 Chatsworth Avenue, Brighton</b>		
Residential Address	<b>As Above</b>		
If married, state full name of wife or husband	<b>Violet Edith Fenton.</b>		
My Occupation is	<b>Managing Director, Melford Motors Pty Ltd.</b>		
Employer's Industry	<b>Motor Industry.</b>		
Last Return lodged at Taxation Office (Capital City)	<b>Melbourne.</b>		
My address then being	<b>As Above.</b>		

**DECLARATION**

I, the person making this Return, declare that the particulars shown therein are true and correct in every particular and disclose without reservation or exception a full and complete statement of the total income derived from all sources both in and out of Australia by me during the year 1st July, 1950, to 30th June, 1951.

Dated this **3rd August** day of **1951** (SIGN HERE)  
Usual Signature of Taxpayer **L. A. Fenton**

This declaration and all attached sheets must be signed by the Taxpayer personally.

**DISTRIBUTION STATEMENT BY TRUSTEE OR PARTNERSHIP**

Trustees are not taxable except on income to which no person is presently entitled, or on income held on account of a person who is either a legal disability. A partnership (other than a partnership in the circumstances prescribed by Section 94 of the Act) is not taxable, each partner being liable on his or her share of the profits.

Name in full of each Partner or Beneficiary	Residential Address	Is the Beneficiary under any legal disability? (Yes or No)	Salary of Partner	Share of Income, not including salary, to which each partner is entitled or which is distributable to each beneficiary		OFFICE USE ONLY		
				Proportion	Amount	C. Code	Notes	General
						To 1950 (from 1949)		

Where a beneficiary is entitled to a share of specific income, or where an annuity is payable from Corpus, particulars should be stated.

**PARTICULARS RELATING TO SOURCES OF INFORMATION**

To be given by—A. Any person who charges directly or indirectly any fee for preparing, or assisting to prepare, this return. B. Every person carrying on business who does not furnish with his return an agent's certificate. ~~Cross out whichever does not apply.~~

Question	Answer
(1) What books of account, if any, are kept by or on behalf of the taxpayer?	
(2) By whom are those books of account kept? (State name and address)	
(3) Are those books of account audited each year? If so, by whom?	
(4) Is the return in accordance with those books?	
(5) If the return is not in accordance with those books, on what basis and upon what information has the return been prepared?	
(6) Have you satisfied yourself, and, if so, how, that the books of account, or other sources of information upon which the return is based, are correct and disclose the whole of the taxpayer's income from all sources?	

**CERTIFICATE BY AGENT**  
I, the undersigned, being duly qualified, certify that the answers to the questions in the second column of this statement comply with the questions set forth in the first column thereof and that the same are true and correct to the best of my knowledge.

Date: \_\_\_\_\_ Signature of Agent: \_\_\_\_\_

# INCOME

INCOME FROM PERSONAL EXERTION							GROSS INCOME	OFFICE ONLY
1 INCOME SHOWN ON GROUP CERTIFICATES AND OR TAX STAMPS SHEETS ATTACHED TO PAGE 3.							£	£
Serial Number	Whether Gross Certificate or Tax Stamp Sheet	Employer's Name	Period of Employment	Instalments				
				£	s.	d.		
51/406305	Group Cert.	Helford Motors Pty Ltd.	1/7/50 to 30/6/51	505	0	0		
				TOTAL INSTALMENTS			£ 505	0 0
2 INCOME NOT INCLUDED ABOVE								
Salary, wages, superannuation, bonuses, workers' compensation (give details), overtime, and earnings as employee of <b>Helford Motors Pty Ltd.</b>							2320	
Value of (a) Board £ _____; (b) Use of premises or quarters £ _____ allowed to me by employer for _____ weeks								
Living-away-from-home allowance, travelling allowance, entertainment allowance, cash allowance in lieu of quarters, subsistence, and other allowances allowed to me by employer (attach list)								
Pay and allowances earned as a member of the Defence Force or Citizen Defence Force ..								
Five per centum of retiring allowance, gratuity, or compensation received in lump sum (total amount received £ _____)								
Pension (not being a War Pension, or Invalid, Old Age, or Widow's Pension), superannuation, or retiring allowance received from _____								
Fees, commissions (attach list) ..								
Profits from sales of land, leases, shares, or any other property, purchased for re-sale (attach full particulars)								
Share in partnership of _____ (where income is from personal exertion) in the State of _____								
Income as beneficiary under will, settlement, deed of gift or instrument of trust of _____ (where trust income is from personal exertion) in the State of _____								
Other income from personal exertion (attach list) <b>(See letter attached)</b>								
* All such allowances must be shown. Expenditure deductible in respect thereof may be claimed under Items 37 or 38								
<b>TOTAL INCOME FROM PERSONAL EXERTION</b>							<b>2320</b>	

INCOME FROM PROPERTY					£	£
14 GROSS RENTS—including rent from sub-letting (attach list)						
15 DIVIDENDS (including Exempt and Ex-Australian Dividends, Bonus Shares and Liquidators Distributions)						
Name of Company				Gross Amount		
<b>Collier's Interstate Transport</b>				<b>16</b>		
					<b>16</b>	
If it is claimed that the whole or part of any dividend is exempt, an appropriate note should be inserted against the dividend. Dividends on Preference shares should be separately shown. Dividends must be expressed in Australian Currency.						
16 INTEREST RECEIVED OR CREDITED TO ME (including Ex-Australian Interest)						
<del>Interest on Commonwealth Government Loans issued PRIOR TO 1st JANUARY, 1940</del>						
<del>Principal      Rate      Maturity Date      Interest</del>						
<del>_____</del>						
17 Interest on Commonwealth Government Loans issued AFTER 1st JANUARY, 1940, on State Government Loans and on Loans issued free of State Income Tax by State Authorities						
Name of Government or Public or Municipal Body		Principal	Rate	Maturity Date	Interest	
<b>Commonwealth Bonds</b>		<b>4000</b>	<b>3 1/2</b>	<b>1961</b>	<b>130</b>	
					<b>130</b>	
18 Other Interest						
Name of Government, Bank, Company, Firm or Person to whom money is lent		Address	Principal	Rate	Interest	
<del>_____</del>		<del>_____</del>	<del>1,7.50</del>	<del>30 6.51</del>	<del>_____</del>	
19 Premiums, and other amounts received in connexion with the grant, assignment or surrender of leases, including goodwill and licence (attach list)						
20 Share in partnership of _____ (where partnership income is from property) in the State of _____						
21 Income as beneficiary under will, settlement, deed of gift or instrument of trust of _____ (where trust income is from property) in the State of _____						
22 Other income from property—including annuities, royalties, tributes, licences, &c. (attach list)						
<b>TOTAL INCOME FROM PROPERTY</b>					<b>146</b>	

## DEDUCTIONS

DEDUCTIONS FROM PERSONAL EXERTION INCOME							
Dependant	Name in Full	Date of Birth	Place of Residence of Dependant	Separate net income during year. If no income write "Nil"	If wholly maintained for whole of year write "Wholly" if not, give details	Maximum Deduction for Dependents £	AMOUNT CLAIMED £
24	SPOUSE or DAUGHTER HOUSEKEEPER					104	
25	CHILDREN UNDER 16 YEARS OF AGE					78 (for one) 52 (others)	
26	PARENTS					104	
27	INVALID RELATIVES OVER 16 YEARS			Amount of Pension £	Other Income £	78	
28	STUDENT CHILDREN 6 TO 17 YEARS			Value of Government Assistance £	Other Income £	78	
29	HOUSEKEEPER			If wholly engaged for whole of year write "Wholly" if not, state for what period wholly engaged		104	
<b>30 MEDICAL, DENTAL, OPTICAL, FUNERAL EXPENSES, ETC.</b>							
	Name of person in respect of whom such claim is made	Profession or Trade	Name and address of legally qualified medical practitioner, optician, dentist, etc.	State nature of expenses e.g. Medical, Dental, etc.		AMOUNT £	
Less: Amounts received or payable by a Government, Public Authority, Society or Association							
NET CLAIM							
31	<del>SUBSCRIPTIONS</del>						
32	LIFE ASSURANCE	Paid to	<b>A.M.P. Society</b>		Maximum deduction	£200	118
33	SUPERANNUATION &c. payments		<b>Brighton C.C.</b>				28
33	RATES and LAND TAXES	Paid to	<b>W. Metro Board of Works</b>				17
33			<b>State Land Tax</b>				2
34	<del>GIFTS to Public Institutions, &amp;c.</del>						
35	<del>Gifts paid to mining companies</del>					Total £	
36	<del>ZONE AND OVERSEAS</del>						
36	<del>GRACES ALLOWANCES</del>						
37	<del>BRING A MAX FROM HOME</del>						
37	<del>ASSURANCE</del>						
38	<del>Any other PERSONAL EXERTION (Give Details)</del>						
38	<del>DEDUCTIONS</del>						
39	<b>TOTAL PERSONAL EXERTION DEDUCTIONS</b>						<b>£165</b>

SEE NOTE OVERLEAF

DEDUCTIONS FROM PROPERTY INCOME		£	
40	Rates and Land Taxes for which the taxpayer is personally liable, paid on property from which rent is received (attach list)		
41	Repairs (not including alterations, additions, or improvements) to properties from which rent is received (attach list)		
42	Insurance Premiums (Fire, Burglary, &c.) paid on income-producing properties (attach list)		
43	Interest paid to _____ of _____ on borrowed money used to produce income from property		
44	Commission paid to _____ of _____ for collection of income from property		
45	Rent paid to _____ of _____ for property or part thereof from which rent is received		
46	Any other deductions (attach list)		
47	<b>TOTAL PROPERTY DEDUCTIONS</b>		<b>£</b>

SUMMARY OF INCOME AND DEDUCTIONS			
	PERSONAL EXERTION £	PROPERTY £	TOTAL £
TOTAL INCOME—ITEMS 13 AND 23, PAGE 2	2320		
TOTAL DEDUCTIONS—ITEMS 39 AND 47, ABOVE		165	
<b>NET INCOME</b>	<b>2155</b>		

RATES & TAXES

		In the High Court of Australia
Brighton City Council (Municipal Rates)	£27.15. 0	No. 48.
Melbourne & Metropolitan Board of Works	17. 5. 0	Return of Income and Statement, 3rd August 1951 - continued.
State Land Tax	1.17. 6	
	<u>£46.17. 6</u>	

INSURANCES ON MY OWN LIFE

A.M.P. Society	62. 0. 0
" "	56. 1. 8
	<u>£118. 1. 8</u>

10 L.A. Fenton,  
14 Chatsworth Avenue,  
BRIGHTON.

L.A. FENTON  
(L.A. Fenton).

In the High  
Court of  
Australia

14 Chatsworth Avenue,  
BRIGHTON.

3rd August, 1951.

No. 48.

Deputy Commissioner of Taxation,  
436 Lonsdale Street,  
MELBOURNE.

Return of  
Income and  
Statement,  
3rd August  
1951 -  
continued.

Dear Sir,

Regarding Item 12: A resolution was passed by the Directors of Melford Motors Pty. Ltd., on 25th October, 1950, that a dividend be paid wholly and exclusively out of profits upon which the Company had paid further tax on undistributed income under provisions of Section 104. I therefore received a dividend on 28th November, 1950, amounting to £14,540. 3. 3.

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Yours very truly,

L.A. FENTON.  
(L.A. Fenton).

14 Chatsworth Avenue,  
BRIGHTON.

3rd August, 1951.

20

Deputy Commissioner of Taxation,  
436 Lonsdale Street,  
MELBOURNE.

Dear Sir,

I hereby make application for an allowance of £200, as in previous years, towards entertainment expenses directly incurred in connection with my position as Managing Director of Melford Motors Pty. Ltd., for which I am not reimbursed by my Company.

30

Yours very truly,

L.A. FENTON.  
(L.A. Fenton)

183.

In the High  
Court of  
Australia

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No. 49.

Notice of  
Assessment,  
8th April 1952.

No. 49.

Re Leonard Alfred Fenton

Year ended 30th June 1951

Notice of Assessment

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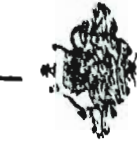




Amount Paid

Date

Receipt by Cash Register will be printed here



COMMONWEALTH OF AUSTRALIA

Notice of Assessment

Income Tax and Social Services Contributions

P

VICTORIA

BASED ON INCOME DERIVED DURING YEAR ENDED 30TH JUNE, 1951

In accordance with the provisions of the Income Tax and Social Services Contributions Acts, 1949, you are notified that you are liable to pay Income Tax and Social Services Contributions for the year ended 30th June 1951. The provisions of the Income Tax and Social Services Contributions Acts, 1949, are set out in the Schedule to this Notice. The provisions of the Income Tax and Social Services Contributions Acts, 1949, are set out in the Schedule to this Notice. The provisions of the Income Tax and Social Services Contributions Acts, 1949, are set out in the Schedule to this Notice.

Please quote File No. **672029** Received the above amount

Mr. Leonard A. Poston  
14 Chatterworth Ave.  
MELBOURNE N.5

File No. **127397**

Property £ **146** The Amount notified being due and payable on **12 May 51**

Additional Amount, Late Return or other Particulars

Amount of Basic Tax & Contribution Income	Year Ended 30.6.1951	£	598	13	0	4	11	0	13	0	0	587	6	0	57	10	0
Less: Further Tax and Contribution Income	Year Ended 30.6.1951	£	2155														
Net Tax & Contribution Income	Year Ended 30.6.1951	£	1657														
Less: Deduct Reliefs	Year Ended 30.6.1951	£	104														
Income Tax and Social Services Contributions	Year Ended 30.6.1951	£	1553														
Income Tax	Year Ended 30.6.1951	£	139														
Social Services Contributions	Year Ended 30.6.1951	£	1414														
Income Tax and Social Services Contributions	Year Ended 30.6.1951	£	1553														
Income Tax	Year Ended 30.6.1951	£	139														
Social Services Contributions	Year Ended 30.6.1951	£	1414														
Income Tax and Social Services Contributions	Year Ended 30.6.1951	£	1553														

**GOVERNMENT LOAN INTEREST**—Any interest on Commonwealth Government Loans issued since 1st January, 1946, and on certain other loans, issued by Public Authorities, a granted free of State Income Tax, has been included in the taxable income from property. A rebate of 2% in the £ has been allowed in respect of any such interest.

**OBJECTION**—Objection may be lodged against the assessment of Income Tax and Social Services Contributions for any year after the date of this notice. The objection must be lodged on or before the date of assessment, and must be made in writing to the Officer in Charge of the Office of Tax and Contributions. The objection must be supported by a statement of the facts and figures on which it is based. If the objection is not supported, the assessment will stand. If the objection is supported, the assessment will be amended accordingly. The provisions of the Income Tax and Social Services Contributions Acts, 1949, apply to objections.

**SPECIAL NOTE**—Taxpayers are requested to report to the Department any errors discovered in their assessments. Any mistakes made by taxpayers amongst themselves in preparing their returns are, where evident to the Department, rectified by the Department, but the obligation to furnish a correct return is imposed by law upon the taxpayer.

**PAYMENT**—Cheques, postal notes or money orders must be made payable to the Deputy Commissioner of Taxation, 436 Lonsdale Street, Melbourne. If bank notes are forwarded by post, the letter should be registered.

Forward this notice intact when making payment. If payment is made by post particulars of the remittance must be entered in space provided on page 2 of notice.

OFFICE ADDRESS:  
436 LONSDALE STREET  
MELBOURNE, C.1

J. A. NEALE

SEE BACK FOR SCHEDULE OF RATES OF TAX AND CONTRIBUTION

In the High  
Court of  
Australia

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No. 50.

Notice of  
Amended  
Assessment,  
9th January  
1953.

No. 50.

Re Leonard Alfred Fenton

Year ended 30th June 1951

Notice of Amended Assessment

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COMMONWEALTH OF AUSTRALIA  
INCOME TAX AND  
SOCIAL SERVICES CONTRIBUTION

Based on Income derived during Year Ended 30/6 1951

**NOTICE OF AMENDED ASSESSMENT**

In accordance with the provisions of the *Income Tax and Social Services Contribution Assessment Act 1936-1951*, the assessment of the above year has been amended as under:-

Assessment No. <b>872029'</b> <small>In all communications please quote File No.</small>	<b>Mr. Leonard A. Fenton</b>
File No. <b>127397</b>	

**Gross Salary or Wages £**

**Amended on account of:-**

**Adjustment as per form 8 herewith Add £35,325 Pty.**

Amended Taxable and Contributable Income	Personal Exemption	£	<b>2155</b>
	Property	£	<b>35471</b>
Amended Amount of Basic Tax and Contribution, Income Year Ended 30th June, 1951		£	<b>26341. 3. 4</b>
Further Tax and Contribution on Property, Income Year Ended 30th June, 1951		£	<b>363. 6. 8</b>
	Debit Relief	£	<b>13. 0. 0</b>
Amended Net Tax and Contribution in respect of Income Year Ended 30th June, 1951		£	<b>26691. 10. 0</b>
Additional Amounts <del>on</del> on Omitted Income		£	<b>13052. 2. 0</b>
Amended Provisional Amount in respect of Income of Year Ending 30th June, 1952		£	<b>57. 10. 0</b>
	Sub-total	£	<b>39801. 2. 0</b>
Less Provisional Amount in respect of Income of Year Ended 30th June, 1951		£	<b>39801. 2. 0</b>
Amount Payable as Amended		£	<b>39801. 2. 0</b>
Amount Credited as Amended		£	
Amounts Previously Notified		£	<b>644. 16. 0</b>
Increase by Amendment		£	<b>39156. 6. 0</b>
Decrease by Amendment		£	

Read carefully the instructions on back of this Notice.

Dated at Melbourne	The amount retained for liability and payable on
<b>9 Jan 53</b>	<b>11 Feb 53</b>

This above is incorporated in enclosed summary of account.

OFFICE ADDRESS  
456 LONSDALE STREET,  
MELBOURNE. C. 1

J. A. NEALE,

*Deputy Commissioner of Taxation*

Form No. 8

In any communication  
with this office  
please quote -

V. File No. 127397

In the High  
Court of  
Australia

No. 50.

Notice of  
Amended  
Assessment,  
9th January  
1953 -  
continued.

VICTORIA  
FEDERAL INCOME TAX  
AND SOCIAL SERVICES CONTRIBUTION

INCOME TAX OFFICE,  
436 Lonsdale Street,  
Melbourne, C.1.

10

## MEMORANDUM

Leonard A. Fenton, Esq.,

To Taxpayer File No. 127397

The net income for purposes of Income Tax and Social Services Contribution for the tax year 1951-1952 (based on your income for the twelve months ended 30th June, 1951) has been arrived at as shown hereunder.

20

J.A. NEALE

Deputy Federal Commissioner of Taxation

<u>Alterations</u>	<u>Personal Exertion</u>	<u>Pro- perty</u>	<u>Total</u>
Taxable Income as previously assessed:-	2155	146	2301

Income derived by you being your proportion of distributions made by the following company :-

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<u>Company</u>	<u>Amount of Distri- bution</u>	<u>Date of Distri- bution</u>	<u>Your Pro- portion</u>		
Melford Motors Pty. Ltd.	£156807	5.12.50	£28500		
	<u>37551</u>	<u>28.2.51</u>	<u>6825</u>	35325	35325

(excluding amounts subject to Section 107 rebate as below)

Amounts subject to 100% Section 107 rebate excluded from assessment:-

40

Melford Motors Pty. Ltd. £4500

Net Income as per Assessment ..	2155	35471	37626
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No. 7 of 1958

IN THE PRIVY COUNCIL

ON APPEAL

FROM THE HIGH COURT OF AUSTRALIA

B E T W E E N

LAURI JOSEPH NEWTON, LIONEL NEWTON  
FRANCIE UNA CHRISTIAN, HENRY JAMES  
LANE, EXECUTORS OF THE ESTATE OF  
ROBERT NATHAN, deceased, STELLA  
MAUD ADELINE LANE and LEONARD ALFRED  
FENTON (Respondents) Appellants

- and -

THE COMMISSIONER OF TAXATION OF THE  
COMMONWEALTH OF AUSTRALIA (Appellant)  
Respondent

(Consolidated Appeals)

RECORD OF PROCEEDINGS  
(IN THREE VOLUMES)

VOLUME I.

A.F. & R.W. TWEEDIE,  
5, Lincoln's Inn Fields,  
W.C.2.  
Solicitors for the Appellants.

COWARD, CHANCE & CO.,  
St. Swithin's House,  
Walbrook, E.C.4.  
Solicitors for the Respondent.