SDI-G-6

Jy. I yrant 1958 No. 7 of 1958

IN THE PRIVY COUNCIL

ON APPEAL

FROM THE HIGH COURT OF AUSTRALIA

BETWEEN

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 FRIVY COUNCIL

No. 7 of 1958

ON APPEAL

FROM THE HIGH COURT OF AUSTRALIA

BETWEEN

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.

INDEX OF REFERENCE

No.	Description of Document	Date	Page
	IN THE HIGH COURT OF AUSTRALIA re LAURI JOSEPH NEWTON YEAR ENDED 30th JUNE 1950		
1	Return of Income and Statement	18th December 1950	1
2	Notice of Assessment	29th November 1951	7
3	Notice of Amended Assessment	9th January 1953	11
4	Notice of Objection	4th March 1953	15

No.	Description of Document	Date	Page
MO.	Describiton of Document	Da 0e	1460
5	Notice of Disallowance of Objection	4th June 1953	17
6	Request to forward Objection to Court	24th July 1953	19
	YEAR ENDED 30th JUNE, 1951		
7	Return of Income and Statement	10th December 1951	21
8	Notice of Assessment	24th April 1952	27
9	Notice of Amended Assessment	9th January 1953	31
10	Notice of Objection	4th March 1953	34
11	Notice of Disallowance of Objection	4th June 1953	36
12	Request to forward Objection to Court	24th July 1953	37
	re LIONEL NEWTON YEAR ENDED 30th JUNE, 1950		
13	Return of Income and Statement	18th December 1950	39
14	Notice of Assessment	13th December 1951	45
15	Notice of Amended Assessment	9th January 1953	49
	YEAR ENDED 30th JUNE, 1951		
16	Return of Income and Statement	10th December 1951	53
17	Notice of Assessment	8th May 1952	59
18	Notice of Amended Assessment	9th January 1953	63
	re FRANCIE UNA CHRISTIAN		
	YEAR ENDED 30th JUNE, 1950	1	
19	Return of Income and S tatement	1st December 1950	67
20	Notice of Assessment	7th June 1951	71
21	Notice of Amended Assessment	9th January 1953	75
	YEAR ENDED 30th JUNE, 1951		
22	Return of Income and Statement	18th October 1951	79

		1	
No.	Description of Document	Date	Page
23	Notice of Assessment	8th May 1952	83
24	Notice of Amended Assessment	9th January 1953	87
	re HENRY JAMES LANE		
	YEAR ENDED 30th JUNE, 1950		
25	Return of Income and Statement	28th August 1950	91
26	Notice of Assessment	5th July 1951	95
27	Notice of Amended Assessment	llth December 1951	99
28	Notice of Amended Assessment	9th January 1953	101
	YEAR ENDED 30th JUNE, 1951		
29	Return of Income and Statement	August 1951	105
30 [.]	Notice of Assessment	28th May 1952	109
31	Notice of Amended Assessment	9th January 1953	113
	re LAURI JOSEPH NEWTON, LIONEL NEWTON and FREDERIC ERNEST BUNNY, AS EXECUTORS OF ESTATE OF ROBERT NATHAN, Deceased		
	PERIOD ENDED 16th JUNE, 1950		
32	Return of Income and Statement	19th February 1951	117
33	Notice of Assessment	12th July 1951	121
34	Notice of Amended Assessment	29th September 1952	125
35	Notice of Amended Assessment	9th January 1953	129
	YEAR ENDED 30th JUNE, 1951		
36	Return of Income and Statement	December 1951	133
37	Notice of Assessment	5th June 1952	137
38	Notice of Amended Assessment	9th January 1953	141

No.	Description of Document	Date	Page
	re STELLA MAUD ADELINE LANE		
	YEAR ENDED 30th JUNE, 1950		
39	Return of Income and Statement	21st August 1950	145
40	Notice of Assessment	29th June 1951	149
41	Notice of Amended Assessment	9th January 1953	153
	YEAR ENDED 30th JUNE, 1951		
42	Return of Income and Statement	31st July 1951	157
43	Notice of Assessment	8th May 1952	161
44	Notice of Amended Assessment	9th January 1953	165
	re LEONARD ALFRED FENTON		
	YEAR ENDED 30th JUNE, 1950		
45	Return of Income and Statement	3rd August 1950	169
46	Notice of Assessment	10th August 1950	173
47	Notice of Amended Assessment	9th January 1953	175
	YEAR ENDED 30th JUNE, 1951		
48	Return of Income and Statement	3rd August 1951	179
49	Notice of Assessment	8th April 1952	183
50	Notice of Amended Assessment	9th January 1953	185

IN THE PRIVY COUNCIL

No. 7 of 1958

ON APPEAL

FROM THE HIGH COURT OF AUSTRALIA

BETWEEN

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.

Bolding, 152 Elizabeth ers of the Defence Force see footnotes

CONTRIBUTION - VICTORIA CENTRAL PERSONAL RETURN

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

RETURN OF INCOME derived from all Sources in and out of Australia

during the twelve months from 1st July, 1949, to 30th June, 1950. NEWTON LAURI JOSEPH NAME IN FULL OF PERSON tribe out whichever do not apply. (Wit e name plantly in block letters example : JONES WILLIAM THOMAS' 4 Hamilton Road, Malvern States from which Australian income is derived Vica Tasa NaSaw. Hard Selfered for per of Notern C/- J. V. Ratcliffe, the apation Warehouseman 53 Martin Place Sydney. Employer's feel estry lass betten belged at Taxat. en or or or negoti tage . **Melbourne** My of trees, trees herry as above When stating industry and occurrence, state when God of manufacture obstender, rotation confirmant, &c. crame Neglert, state beiner name - - date full name of good Elsa Elinor Newton ern, attach statement giving reasons and showing Date If role to clasmed for spouse, Statement No. 1 must be completed. Uffice Univ PART A.-INCOME FROM PERSONAL EXERTION. 1. Sabuty, wages, supend, here any overgrow and earnings as employee of . Maples Victoria & Tasmania (Gross amounts, must be shown including superannuation, tax and contribution instalments, and other some disducted before payment.)

Original Group Certificates and Tax Stamps Steets must be enclosed with this return and Statement No. 2 filled in. 3§8 . (The stem refers to Form B court w. Presses from sales of land, leases, shares, or any other property, purchased for re-sale (assach full particulars) 10. Shore is partnership of as per Statement (where partnership in tone is from personal exercise) in the State of ... **3**0980 11. Income as beneficiary under will, settlement, deed of gift or instrument of trust of Catherine Hathan (Dec'd) 83 (where trust mounts in from personal exertion) in the State of Victoria ___Joseph Nathan (dec'd) 83 12. Other income from nersonal exertion (attach hist) 5. All such s. Scanna must be shown. Expenditure deducable in respect thereof may be claimed under Hem 14. 34004. DEDUCTIONS.-Attach lists where called for. being trade, business or professional association or union

See Statement attached 14. Any other defuntions sattach hats. Do not include encounts claimed on page 2. 2107 **Total Deductions** 2107 14. Net Income from Personal Exertion 31897 PART B.-INCOME FROM PROPERTY. 16. Green rents-sortning rent from sub-letting jastach liste 17. Dividence of per Statement No. 6
19. Interest received by or credited to me, as per Statement No. 7 (INCLUDING INTEREST FROM SAVINGS BANKS AND COMMONWEALTH LOANS)
19. Premiums, and other amounts received in commonwealth the grant, assignment or surrender of leases, including goodwill and licence **870**. 1068 (where trust means a from property) in the State of <u>Victoria</u> <u>Joseph Nathan</u> (Dec[†]d).

22. Other means from property—meinding annustes, royalties, tributes, licences, &c. (attach list) DEDUCTIONS.—Attach lists where called for. 23. Faxes and Land Taxes for which the taxpayer is personally liable, paid on property from which rent is received (attach list)
24. Legium (not methoding aftertiones, additions, or improvements) to properties from which rent is received (attach list) 2. Iranian e l'remiums (Fire, corrier, Arij paid on moome-producing properties (attach list) 26 interest past to See Statement Attached ______on borrowed money used to produce income from property 27 Communica paul to ... for collection of income from property ... for property or past thereof from which rout is received 29. Any other deducts as instacts lists. Do not include amounts claimed on page 2. . . Total Deductions £ 837 30. Net Income from Property **3**994 35891 TOTAL NET INCOME FROM PERSONAL EXERTION AND PROPERTY-(Add Items 15 and 30) PARTICULARS RELATING TO SOURCES OF INFORMATION. Any person who charges directly or indirectly any fee for preparing, or assisting to prepare, this return. Cross out whichever the factors of any are a region on tehelf from taxoners;

the artificial first of the fact.

The return has been compiled from information makes and the taxoners of the return has been compiled from information makes an artificial from that the taxoners of the return has been compiled from information makes an present and if so, how that the taxoners of the return has been compiled from information makes an artificial in writing by the taxoners subject to independent verification where possible. See the return a based, are correct and declaration by taxoners below. the return at the activities with these force, on what cases were expended the return each product of add. If so, how that the tunks of account, or other sources of act of a second product and if so, how that the tunks of account, or other sources of activities that the return is based, are current and disclose the whole of the taxonym's action if the all sections is all seconds in the account only by the process mentioned in (A. above. John V. Ratcliffe of the worth and contay the Cortificate V. Ratcliffe. > Agent any, and that 282 Agent's Registeres Number

DECLARATION.

I, the pers a making this Return, deciare that the particulars movin therein, and she these states in the Accounts, Palance sheets. Decuments, surf Lis 11, are true and eleract in every particular, and discisse visits it reservation or exception a full and complete statement of the total income decised for at a tir se last, m and out of Australia by

*ONIGINAL GROUP CERTIFICATES AND OR TAX STAMPS SPEETS MUST BE ENCLOSED WITH THIS RETURN (SEL

CTATEMENT No. 1) AND SHOULD DE PRINED (NOT PASTED) TO PAGE 3. SEE PAGE & HEREOF POR "CLAIM FOR CONCESSIONAL ALGOWANCES."

00

CLAIM FOR CONCESSIONAL ALLOWANCES SUBJECT TO REBATE OF TRA.

CLAIM FOR CONCESSIONAL ALLOWANCES SUBJECTED AS REQUIRED IN THIS STATEMENT SERVICES AND ANGUEDS ARE DISCRETED AS REQUIRED IN THIS STATEMENT SERVICES.

Surpame. Full (or Housekeeper.	Relationship to Taxpayer.		e of Residence of	Spouse (after Relative, De or Parent ap constribution	luring the year of rr marriage). Femal sugnter-boune-keeps sart from Taxpayer' one. If no income rite "Not."	wholly." If no period wholly main	wholly entaged ded 39.620, in it, state for wh stained or enta your, state date
	a Elinor	Wife	Same	as taxpayer	'	Nil	Wholl	.y
HILDREN UNDER 16 YEARS O			<u> </u>				<u></u>	
Name of Child.		of Birth.		of Residence.	maint	ained during pu	I not wholly maintain of the year state in mutally maintained wholly maintained, in uring year by child working year by child working year by child working state.	what other w is for what per life bound derivalle under 16 3
Margaret Newton	8/8	/1934	Same as	s taxpayer		Yes		
FUDENT CHILDREN 16-19 YEAR	RS OF AGE.	the Real () of	1 linerwood	a No. 23, Page 4	: =			
Name of Child. Date of Birth.	Place of Box	durin the j	e if wholly aintained ag whole of year ended 30.6.50. wer "Yes"	If not wholly maintaine of the year, state in way partially maintain what period wholly maintain and the derived during cidid while over 16 years of a amount.	rhat other ; ned or for ntained. If ; years and	Name and addi- school or univer- which child is recei- time education. It school or univer- whole year, state	rest of sisting of dation of side by or State education of the side of state education of	iny amistance (money, account sustenance) the (ourmount Government ation of child, full particulars
ordon Newton 9/2/1932	Same as	i	es :	Separate incof £283 not in maintenar	used	Wesley College Melbour		Nil
NVALLO DEPENDANTS OVER 10	S YEARS OF	AGE. (Childr	ren, Step-Ci	hildren, Brothers of	Sustana).			
Name of Invalid and Relationship to Taxpayur.	Date of Birth.	Time 2 In	####. 	State if wholly maintained dup whole of for anded 20.5.50. Answer "Yas"	other w for wha	of the year state to ray parti-lly resints t period wholly man me derived during	in this Feedon sined of Certificat stained. Number	
						erpecusion, seem a		 ;
						erpesault, von		
						UNERATION		re paid by
Chammonwoulth under the Heopital Bon the tempoyer, his openes, or his shillow		VEROSE POLICE	scending 66	AND ATTENDAN		UNERATION		in paid by
Commonwealth under the Hespital Ben the tempoyer, his opense, so his shildes RTINGLAL LIMD (on Pant or a la		VEROSE POLICE	scending 66	(including up to		UNERATION		Lysen of
NAME of person in respect of whom		Amounts, not a of up for the SVB on H	h of tempor	(including up to	510 destail	UNERATION		AMOUNT
the tempoyer, his openies, as his children of person in respect of whom	And 1045). And 1045). And 1045). Esiationship to T	Amounts, not a of up for the SVB on H	MARING A Lame and Add Practition	in (including up to o. \$4. Page 4. AHD for personal arrows of control of Logally Qualification	510-double to-of-camp draw-ander od Medical	UNERATION	children under 3	Lycam of a
the temporary his operary or his children with the highest the hig	And 1045). And 1045). And 1045). Esiationship to T	Amounts, not a of up for the SVB on H	MARING A Lame and Add Practition	dress of Legally Qualification, Optician, Denties,	510-double to-of-camp draw-ander od Medical	UNERATION	children under 3	AMOUNT
the tempoyer, his openies, as his children of person in respect of whom	And 1045). And 1045). And 1045). Esiationship to T	Amounts, not a of up for the SVB on H	MARING A Lame and Add Practition	dress of Legally Qualification, Optician, Denties,	510-double to-of-camp draw-ander od Medical	UNERATION	children under 3	AMOUNT
the temporary his operary or his children with the highest the hig	And 1045). And 1045). And 1045). Esiationship to T	Amounts, not a of up for the SVB on H	MARING A Lame and Add Practition	dress of Legally Qualification, Optician, Denties,	510-double to-of-camp draw-ander od Medical	UNERATION	children under 3	AMOUNT
the tempoyer, his sposes, as his shifteen the tempoyer, his sposes, as his shifteen the tempoyer of te	Relationship to Tif child, state Date	axpayar. No	See St.	dress of Legally Qualification, Optician, Denties,	of Medical de	UNERATION	TOTAL £	AMOUNT 33 1
the tempoyer, his spouse, as his shifteen the tempoyer, his spouse, as his shifteen the INVINAL EXPINATE. Not seem the tempoyer of whom seem claim is made.	Relationship to Tif child, state Date And	Amounts, not a of up for the SVB on H	See St.	dress of Logally Qualifactor, Optician, Destas,	of Medical de	UNERATION	tare of expenses, ical, Dental, &c.	AMOUNT 33 £
THE ASSURANCE premiums pold, yments made to a PRIENDLY SOCIE	Relationship to Tif child, state Date And	Appyar No Burth. P. Societ	See St.	dress of Logally Qualifactor, Optician, Destas,	of Medical de	UNERATION	TOTAL £	AMOUNT 33 1

Pege 3.

STATEMENT No. 2

~	~ ~~++ /++	
\mathbf{C}	OPY/JI	M

LAURI J. NEWTON

Court of Australia

No. 1.

In the High

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

ITEM DIRECTOR'S FEES. 7

Bebarfalds Limited Maples - New South Wales £300.0.0

£358, 6.8 58.6.8

£839

29

£89

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

ITEMS PARTNERSHIP INCOME

10 and 20

Personal Property Income Exertion Sec. 160AB Other Donations

£2

Maples - Vic. & 10 Tas.

Maples - N.S.W. Morton Trust N.S.W.

(Nett Profit to cessation of operations)

57

8762

£22161

£30980 £2 £868 £89

ITEM (a) DIVIDENDS - TAXABLE

17 Bebarfalds Limited

£96. 7.10

20 Industrial Acceptance Corporation Ltd.

1861. 9. 1

Melbourne Properties Pty.

Limited

388.14.4

£2,579. 7. 3 Hotham Estates Pty.Limited 232.16. 0

(b) DIVIDENDS - Subject to Rebate Sec. 107.

Bebarfalds Limited

£2600.8.7

Christies Pty. Limited

359. 3. 6

Hotham Estates Pty.Limited

77.16. 9

Melbourne Properties Pty.

Limited

30

<u>31.1.18.8</u> £3,349. 7. 6

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 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 Melbourne & Metropolitan Board of Works City of Malvern Shire of Gisborne Mount Macedon Water Trust Federal Land Tax DONATIONS	£4.11.1 34.6.8 51.15.0 23.7.6 14.0.6 202.7.8	£330.8.5	
	The Salvation Army Social Trust Food for Britain Fund Mission of St. James and St. John Church of England Free Kindergarten Mercy Hospital Public Maternity Appeal	£50.0.0 11.11.0 21.0.0 41.0.0		10
	Yooralla Children's Hospital Royal Melbourne Hospital Auxiliary Port Melbourne Methodist Welfare Centre Uncle Bob's Club (Orthopaedic Children's Hospital) Malvern Free Kindergarten South Melbourne Community	2. 2. 0 2. 2. 0 7. 7. 0 7.17. 0 2. 2. 0		20
	South Melbourne Community Chest St. John's Home for Boys Kooringa Red Cross Home Donations as per Maples Partnership Return	5. 5. 0 2. 2. 0 12.17. 1	£175.15. 1 89. 0. 0 £264.15. 1	30
ITEMS 14 AND 26	INTEREST PAID Estate of the Late Joseph Nathan re Purchase of share in Maples Partner— ship English Scottish & Australian Bank Limited	£997. 0. 0 1,946.19. 0	2,943.19. 0	40

	INTEREST CLAIMED Investments financed by borrowing	<u>P.E.</u>	PTY.	In the High Court of Australia
	Estate late Joseph Nathan E.S.& A. Bank Limited @ 4½% Maples Partner- ship £18,959 Morton Trust (1 month) 15,000	£997. 0. 0 853. 3. 1 56. 5. 0		No. 1. Return of Income and Statement, 18th December 1950 -
10	Maples (N.S.W.) 10,865 Shares in Industrial Acceptance Corpn. Ltd. (7 months) 11,978 Shares in Selpam Mfg. Co. Pty. Limited 495 Shares in Bebarfalds	488.18. 6		continued.
20	Ltd. 8,007 11 months 3,248 9 months 3,248 1 month 2,693		360. 6. 4 133.19. 8 109.12. 5 10. 2. 0	
	Interest applicable to investments	£2,395. 6. 7	£950.14. 4	
	Actual Interest paid Apportioned:-	£2,943.19. 0		
	2395 3346 x £2944 as to	D P.E. = £2	,107	
	95 <u>1</u> x £2944 as to		837 • 944	
	MEDICAL AND DENTAL EXPENSES			
30	<u>Self</u> :			
	Dr. Kaye Scott Dr. Lawrence Skues - Dentist U.E. Tate - Chemist	£4.4.0 1.1.0 1.6.3	£6.11. 3	
	Elsa Elinor Newton - Wife: Dr. M. Patrick Sister Ross Car	£2.12. 6 1.10. 0 rried forward	£4. 2. 6 £10.13. 9	

In the High Court of Australia	MEDICAL AND DENTAL EXPENSES (Contd.) Brought forward £10.13. 9	
No. 1. Return of	Gordon Newton - Son: Dr. Thomas Millar £1.1.0	
Income and Statement, 18th December 1950 -	Dr. Colin Friend 5.5.0 6.6.0 Margaret Newton - Daughter:	
continued.	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	10
	£14.14. O	
	<u>CLAIMED</u> 10.0.0 16.6.0	
	£33. 5. 9	

No. 2.

Notice of Assessment, 29th November 1951.

No. 2.

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

COMMONWEALTH OF AUSTRALIA I.T. FORM 2. MIL 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. 12664 MY Lauri J. Newton, Esq., C/- J.V. Rateliffe, Esq., 53 Martin Place, SYDNEY. " 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 1845able 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 Inancial year ending 30th June, 1951, in also notified hereunder: --

Tuxuble at	nd Contributable Income		Social Services Contribution	Income Tax
Personal Exertion Property (a) Other than (b) Interest on Coin, Logic) (b) is issued prior to 1-1-1940	231922 2 4918 2 12) 18 18	149.8704 152.2522
Total	•	£36852]	66.6213
Gross Contribution and	Gross Tax		£2763.18	£23057. 5
Deduct Religies			£	r 668; 6
Net Contribution and Ne ended 36th June, 195	t Tax on income derived	during year	£2763.18	c22 388. 13
Additional Amounts for I	ate or no return		c i	£
Additional Amounts for Ir	come understated by £		[c	c
Provisional Amount in P June, 1951	espect of income year	ending 30th		£2 5 0 76 .
Less Provisional Amounts June, 1950	in respect of income year	ended 30th		£47464.19 £39651.14
ncome Tax · Payable/To	THE REPORT OF THE PARTY OF THE			
ontribution TXXXXXX	changed Credite	a	£ 4 9 E 9 4 E	£ 7813. 5
ncome Tax and Contribu	tion-Payable/To be creates and/or Tax Samps for	ted.	_1030+1B+*	5954. 9
Net Amount-d'ayable/To		menon with	return	
	per R/A Y/E 3	8: 8: 48:	£7923:13:	<u> </u>
IMPORTANT I	This amount to t			
Please forward this notice with payment.	This amount is due as which are payable for	thwith unic	ens otherwine arra	nged). After that
Receipt will be printed by	date, additional tax sl	THE SE LINE	ana payable at ti	se rate of tem per

cash register in space above. HOURS FOR PAYMENT (At Address hereen) 9.30 a.m. to 3 p.m. (Monday to Friday)

centum per annum on the amount unpaid.

Fourth Floor, London Stores Building

D. L. CANAVAN

152 Elizabeth Street, Melhourne, C 1. Deputy Commissioner of Taxation.

Objection may be lindged within 60 days after service of this Notice against the imposition of a fresh hability 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. For	m 8(E)	In the High Court of
	INCOME TAX & SOCIAL SER	RVICES CO	NTRIBUTI	ON	Australia
	ALTERATION	SHEET			No. 2.
	Name Lauri J. Newton Esq. Alterations made in Return of		ile No. C		Notice of Assessment, 29th Novemb 1951 -
	year ended 30/6/50			J	continued.
		Personal Exertion	Property	Total	
		£	£	£	
LO	Net Income as returned -	31897	3994	35891	
	1. Share in partnership Maple Returned as £22161 P.E. + £841 Pty. Assessed as £22186 P.E. + £841 Pty. 'Gifts' ex the partnership Claimed on £89 Allowed on £66.			+ 25	
20	2. Income from Est. Joseph Nathan Returned as £83 P.E. + £1068 Pty. Assessed as £83 P.E. + £2004 Pty. 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 contributable) attached notice - £	31922	4930	36852	

No. 3.

Notice of Amended Assessment, 9th January 1953.

No. 3.

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

DUPLICATE

COMMONWEALTH OF AUSTRALIA

1.T. Form 16

NOTICE OF AMENDED ASSESSMENT—CENTRAL OFFICE—1960-1961
INCOME TAX AND SOCIAL SERVICES CONTRIBUTION
(Based on Income Derived during Year ended 30/6/1950)

VΝ

FIL 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 polification of provisional tax and provisional contribution notified to you on 24.1.51. has been amended on account of :--

*djustment as per form 8 herewith

_	and Contributable	income		_	cial Service	•	ncore	Ter	
Item A	assessed Adj	istment	As Amei		ontribution liates	Pence 1			
ersonal Exertion	31922,		3192	2		15	9. 35	56	
roperty is Other	4918 13	2186			3		3.87		
ham (b) b) II.1 on Cont Eans	12			2 18	3	70	37	'7Ò	
aued prior to 1 1 40	1	;					•	•	
Total	36852 13	2186	1690	8		•			
ires Contribution and	Gross Tag	•		212	2 677. 17	7. · · · · · · · · · · · · · · · · · · ·	1253	JÓ.	7
Pduct Rebates				£		¹ g	69	7.1	3
let Contribution and i	Net Tax on incor	ne derive	d during	year £1 2	26 77. 17	7. ja 1	1183	<u>1</u> 2. ī	4
addicas) Amounts for				- 2		£			_
Affil hal Amounts for	Income understa	ited by f	1321	6 .	4956.19	·7	4472	?1.1	7
for kons. Amounts in: [9\$]	respect of income	year end	ing 30th 3	une,		•	2507	16	_
				1211	7634.16				
.ems Pressional Amoun Tune, 1950	ts in respect of t	ncome ye	ar ended	SULNI	4622.14			-	
nome Tax Payable To	RESERVE			2357	34 02302 4734		4191		
Contribution Payable	TERRORE			. 1	3012. 2	37. T			2.
				 - ' -	30 12. 4		5 4 99		ř
norme Tax and Contri	pusion-Payable 1	THERE	ING X			£ 1	ノキラン	ν. ι	7
redit previously allowe	d					£	5954	. 9	١.
let Amount Payable T	b be credited.						490	•	-
rrears:	**************************************						₹ 7♥ .	,	•
Total Amount Psyable	THE REPORT	Inc.	in N,	,	E 30.6.51	. 1	4903	36. 1	0

Please forward this matter with payment. Beevist will be printed by cook register in space those.

BASS FOR PAYMENT

(Mt Address baream) 9.30 c.m. to 3 p.m.; (Monday to Prillay) This amount is due and payable on 12.2.33. (exclusive of arreors which are payable forthwith unless otherwise arranged). After that date, additional tax and contribution shall be due and payable at the rate of temper centum per annum on the amount unsaid.

Pourth Plear, London Stores Building, 162 Elisabeth Street, Melbourns, C.J. Deputy Commissioner of Tusting.

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 or the increase of an existing liability in respect of any particular caused by this assessment of income tax and social services cantribution (but not Previousal Tax or Previousal Contribution); but notwithstanding any such objection, the foll amount of the Tax and Contribution must be paid on or before the date of payment agacided hereon.

		T. M	Th	T., bl., 774.1
	INCOME TAX AND SOCIAL S		Form 8	In the High Court of Australia
	ALTERATION	SHEET		No. 3.
	Name Lauri J. Newton	File No. 0	12664	Notice of
	Alterations made in Return of In year ended 30th Ju		during	Amended Assessment, 9th January 1953 -
	*	Personal Pro- Exertion perty	Total	continued.
10	Taxable Income as previously assessed	£ £ 31922 4930	£ 36852	
	Income derived by you being your proportion of distribut- ions made by the following companies:-			
	Amount of Date of Your Company Distri- Distri- Pro- bution bution portion			
20	Lane's Motors Pty.Ltd. £262232 20.12.49 £16654 175493 20.12.49 11145 11866 22. 3.50 754	28553	28553	
	Neal's Motors Pty.Ltd. £137086 20.12.49 £ 9238 121556 20.12.49 8192 154997 20.12.49 10446 36444 22. 3.50 2456	. 30332	30332	
30	Melford Motors Pty.Ltd. £97200 20.12.49 £17678 72399 20.12.49 13167 24759 22. 3.50 4503	35348	35348	
40	(excluding amounts subject to section 107 rebate as below) Income from Estate of Joseph Nathan, Dec'd. As previously assessed £83 personal exertion £2004 pty.			
•	As now assessed £83 personal exertion £20329	18325	18325	

In the High Court of Australia		Personal Exertion		Total £	
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 " 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. £4503		19628	19628	10
	Taxable Income as shown in attached notice &	31922	137116	169038	

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.
- 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.
- 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

20

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.

No. 4.

Notice of Objection, 4th March 1953 - continued.

- 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.
- That Section 260 of the said Act has no application to income such as dividends rebateable under Section 107.
- 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.
- 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 Commonwealth of Australia Act and is invalid.
- 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.
- 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

10

20

30

40

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

DATED the Fourth day of March 1953.

(Signed) LAURI J. NEWTON.

No. 5.

No. 5.

10

20

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

DEPUTY COMMISSIONER OF TAXATION, London Stores Building, 152 Elizabeth Street, Melbourne, C.1.

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

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

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 £l 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.

Copy/M.H.

File No. C.12664.

To/

The Commissioner of Taxation, 152 Elizabeth Street, MELBOURNE.

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 required 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.

In the High Court of Australia

No. 6.

Request to forward Objection to Court, 24th July 1953.

20

10

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



INCOME TAX - AND **SOCIAL SERVICES** CONTRIBUTION

CO IMONWEALTH

OF AUSTRALIA

CENTRAL OFFICE 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 lst July, 1950, to 30th June, 1951

Form

File No.

C.12664.

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 Summery of Income and Deductions Page 3.
- 5. Pertnerships and Trusts must complete DISTRIBUTION STATEMENT below.
- 6. Pin ORIGINAL Group Certificates and/or Tax Stamps Sheets to Page 3
- 7: Make DEGLARATION below, and SIGN personally
- THIS RETURN SHOULD BE LODGED WITH THE DEPUTY COMMISSIONER OF TAXATION— (CENTRAL OFFICE) BOX 169C, C.P.O., MELBOURNE
 - ving theome only from the Australian Capital Territory should lodge the re

	Surname USE BLOCK LETTERS	Christian Names
NAME IN FULL	• Mr. • Mes. • NEWTON • Strike out whichever do not apply.	LAURI JOSEPH
Postal Address for Service of Notices	C/- J. V. Ratcliffe, 53 Lartin Place, You are required to notify to the Deputy Commissioner a	
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 ltem 24 of Page 3 is completed.
My Occupation is	Warehouseman	When stating industry and occupation, state what kind of manufacturer, wholesaler, stailer, craftsman, &c.
Employer's Industry		Unemployed persons to state industry of last employer
Last Return lodged at Taxation Office (Capital City)	Melbourne	fing previous Return, attach statement giving reasons and showing
My address then being	As above	ate of Birth, and income or each of the previous three years.

DECLARATION

			7/4/2
i, th	e person making this Return, declare that the particulars show	n therein are true and correct in every particular and disclose with he total income derived from all sources both in and out of Austr	100
-	reservation or exception a full and complete statement of t	ne total income derived from all sources both in and out of Austr	aliz
	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.

Name in full of each Pertner or Beneficiary	Residential Address	is the Beneficiary ender any legal distribute ? (Yes or NO)	Salary of Partner	Salary, to wh entitled or wi	Share of Income, not including Salary, to which each parents is entitled or which in fist ributable to each beneficiary		OFFICE USE ONL			LŤ
or ormanisty				Proportion	P.E.	Pty.		Loan From 1940	Rebate	Gener
\·		·	∤		£		1 1 1 7 1	From 1740		
	<u> </u>		-			·				
			-				<u> </u>	·		
<u> </u>		-	_							
		-								
		<u> </u>				<u> </u>				

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

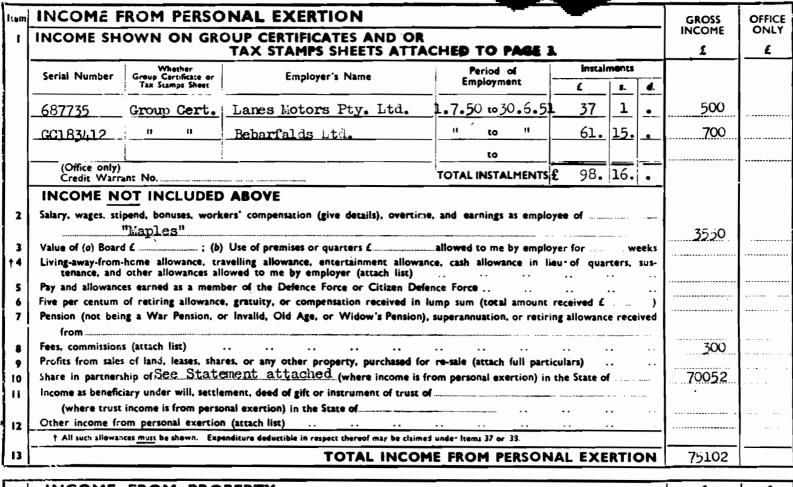
B. Every person carrying on business who does not furnish with his return an agent's certificate.

Cross out whichever does not apply.

Question	Answer
(I) What books of account, if any, are hept by or on bohalf of the tempayor?	
(2) By whom are those wooks of account lept? (State name and address)	
(3) Are these books of account audited each year? If so, by whom?	
(5) If the return is not in accordance with these 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 taxpayer subject to independent verification where possible. See also Declaration by the taxpayer about the law are subjected in (A) above.
BY AGENT the answers set forth above in the second column in this statement expositio to the c	typer a fee for preparing, or assisting in the preparation of, this return, hereby certify that questions set forth in the first column thereof are true and correct in every particular. † Signature of Agent Je Ve Ratoliffe (Sgl.)
1 More the ret is a prescript of a company this certificate must be birned in the partner of the case requires, byte person is registered in a new last of the partner of or conference in a partner of the partner of t	Agenc's Registered Number 282.

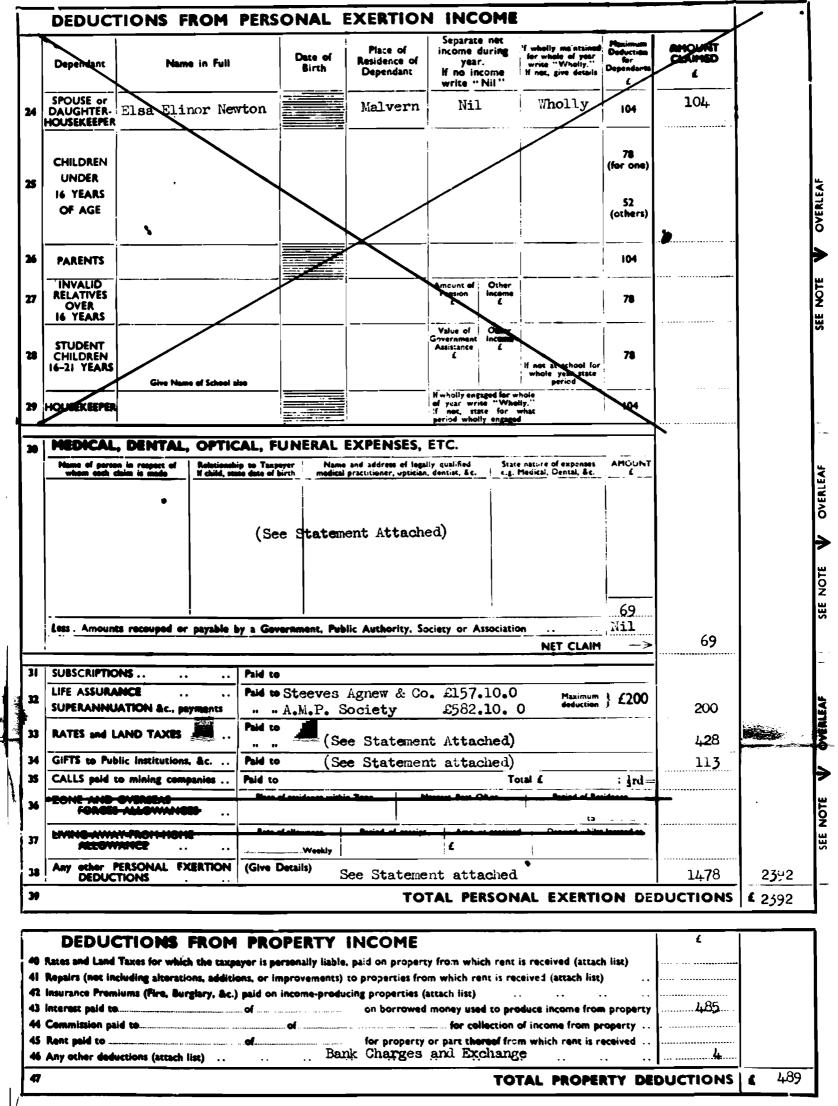


INCOME



-	INCOME FROM PROPERT	Y						£	£
14	GROSS RENTS—including rent from sub-lett	ing (attach list)							
15	DIVIDENDS (including Exempt and Ex-Austr	alian Dividends,	Bonus Shar	es, and	Liqui dato rs	Distributio	ns)		
		Name of Compa	ny				Gross Amount		
	(See Sta	tement att	ached)				2836		
								.) !	
1									
ļ								.] i	
	•								
								2836	
	If it is claimed that the whole or part be inserted against the dividend. Dividence	ends on Prefere Dividends mus	nce shares : it be expre:	should b	e separately	shown.			
	INTEREST RECEIVED OR CREDITED TO MI	(including Ex-A	ustralian In	terest)					12.0
16	Interest on Commonwealth Government	nt Loans issued	PRIOR TO) ist J	ANUARY,	1940			-
		Principal	Rate	!	Masurity D	ite .	Interest		
							•	1	
								1	
17	Interest on Commonwealth Government and on Loans issued free of State	ent Loans issued	d AFTER State Auth	Ist JAP	IUARY, IS	140, on Sta	te Government Loans	-	
	Name of Government or Public or Municipal Body	Principal	Rate		Maturity Da	ute .	Interest £		27.
	(From Maples Partners)	ip as per	stateme	nt at	tached)		2		
				-					
			¦	·					
								2	
ا ا	Other Interest								
"	Name of Government, Bank, Company, Firm or Person to whom money is lent	Address	-	Pri 1.7.50	30.6.51	Rate	Interest É		
	Victorian State							1	
	Savings Bank		`-	_			15. 0. 0	1	
	Glenferrie Hill							·	
	Recreation Club			227	ebentur	es	3. 4.11	·	
							7. 46		
19	Premiums, and other amounts received in corlicence (attach list)	nexion with the	grant, assig	nment c	r surrender	of leases, i	ncluding goodwill and	18	
20	Share in partnership of See Statement	attached	re parteerd	in incos	ne is from n	roperty) in	the State of	7177	
21	Income as beneficiary under will, settlement, d	eed of gift or ins	trument of	trust of	See St	atement	attached	1113	***************************************
	(where trust income is from property) in	the State of Sec	Stater	ent a	ttached			2485	
22	Other income from property—including annuit	ies, royalties, tril	butes, licenc	er gc.	(attach lise)	••			
23				TOT	AL INC	ONE FR	OH PROPERTY	6454	

DEDUCTIONS



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					
NET INCOME	72710	5965	78675					

LAURI JOSEPH NEWTON In the High Court of FEDERAL INCOME TAX RETURN FOR THE YEAR Australia ENDED 30th JUNE, 1951. No. 7. Item 8 - Directors Fees. Return of Income and Lanes Motors (Holdings) Limited 50.0.0 Autocraft Pty. Limited Statement, 150.0.0 10th December "Maples" New South Wales 100.0.0 1951 £300.0.0 continued. Item 15 - Dividends Received. (a) Taxable. 38. 0. 0 1,379. 8. 8 Bebarfalds Ltd. (Preference) 10 (Ordinary) 209.10. 5 555.10. 1 Hotham Estates Pty. Limited Melbourne Properties Pty. Limited Industrial Acceptance Corporation 653. 4. 8 Ltd. £2,835.13.10 (b) Rebateable under Section 107. Ajax Insurance Co. Limited 7,297.18. 0 Allcars Pty. Limited 167. 4. 4 448.17. 2 Christies Pty. Limited 20 Hotham Estates Pty. Limited 71.18. 2 484.3.6 Lanes Motors (Holdings) Ltd. 240.3.6 Melbourne Properties Pty. Ltd. Melford Motors Pty. Limited 14,540.3.3 £23,250. 7.11 Items 10 and 20 - Share in Partnerships. Property Personal Total Exertion Sec. 160AB Other "Maples" - Vic. & Tas. 59188 1048 60238 30 2

10864

70052

2

65 10929

1113 71167

"Maples" - N.S.W.

In the High Court of	Item 21 - Inc	ome as B	eneficiary	under	Wills	etc.		
No. 7.	Estate of the	Cwlth.Lo 1930 Rates	an Interes Sec. 160AB	Tax- able	Sec.	Other Income	Total	
Return of Income and Statement,	late C. M. Nathan Estate of the	4	88	152	214	63	521	
10th December 1951 - continued.	late Joseph Nathan	8	4	524	691	737	1964	10
	_	12	92	676	905	800	2485	
	•		(1	Sgd.)	Laur	i Newto	n	
	Item 30 - Med:	ical, De	ntal Expen	ses, Et	<u>.</u>			
	Self:							
		ence Ske	wes, Denti	st		18.	10.0	
	Elsa Eli	nor Newt	on (Wife):					
	Dr. Laure	ence Ske	wes, Denti		•3 • 4··	3 00	0 0	
	Condon W	orn+on (g	e41 on - Born			ned 20.	0.0	
			• Dentist	9.2.19) =)	2	14.6	20
			(Daughter)			~ •	14. 0	20
	Kenneth I	McDowell ence Ske n Friend hew Patr	, Dentist wes, Denti	st 1] 2 1	2. 2. 1.11. 2. 2. 1.17. 0.10.	0 0 6 0 28.	2.6 7.0	
	Item 33 - Rate	es and L	and Taxes.					
	Melbourne	e and Me Works Malvern Gisborn Ion Wate Land Tax	tropolitan e r Trust	Board .) Laur	ri New	54. 23. 41. 268. 4. €427.	6.8 18.8 7.6 12.6 17.11 11.1	30
			(pga	•) Hau	T 146A	0011.		

10	Church of England Diocesan Mission (Babies Home) Church of England Free Kindergarten School Lord Mayor's Annual Hospital Appeal Mission of St. James and St. John Port Melbourne Methodist Welfare Centre Royal Australian Navy Memorial Royal Melbourne Hospital Auxiliary Royal Victorian Institute for the Blind St. John's Home for Boys Uncle Bob's Club - (Orthopaedic Section Children's Hospital) Women's Hospital Building Appeal Yooralla Children Circle of Happiness £113. 8. 0	In the High Court of Australia No. 7. Return of Income and Statement, 10th December 1951 - continued.
20	Items 38 and 43 - Deductions Personal Exertion and Property Income. Interest Paid P.E. PTY. Estate of the late Joseph Nathan - re purchase of shares in "Maples" Partnership 1,022. 0. 0	
	English Scottish and Australian Bank Limited @ 4½% re Maples Partner—	
30	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 Shares in Selpam	
40	Manufacturing Co. Pty. Ltd. 495 Shares in Bebarfalds Ltd. 17196 773.16. 5	
	1,342. 1. 7 1,428. 7. 2	

			2	6.			
In the High Court of Australia	Apport	ioned:-	pa	id to the	Bank		£940.19. O
Return of	P.E.	1342 2770	x	940.19.	0	=	£ 456
Income and Statement, 10th December 1951 - continued.	Pty.	1428 2770	x	940.19.	0	=	485 €941
	•			(Sgd.)	Laur	i Ne	wton.

No. 8.

Notice of Assessment, 24th April 1952

No. 8.

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

۵	l.T. 2	į	JUNE. 1951	at 4.1 1.16-50 the Income 19.51, has been assessed as expect as
CENTRAL OFFICE	Notice of Assessment	Income Tax and Social Services Contribution	BASED ON INCOME DERIVED DURING YEAR ENDED 30TH JIJNE, 1951	In accordance with the provisions of the Income Tax and botto, Nertweet Contribution Approximates the 1946-30 the Income Tax and Social Services Contribution payable by you for the financial year ended both lane. 1951, has been assessed as under. The provisional tax and contribution payable by you to a corresponding the same of
'			BASED ON IN	In accordance with the Tax and Social Services under. The provisional
Re	ceipt by will be p	Cash printer	Kegud her	Recreate
Paid Date				Received the above amount
Amoun' Paid				ges quote File No

PROVISIONAL AMOUNTS—Income Year ending 30.0 MS. In ascentaning the Provisional Amount payable in respect of the frontier than Makey or Wages of the financial year ciding 40.0 PMS, the Rules of Income last and social Mexices Contribution for that year have been taken into account. Processound Tax and Contribution living in request of in once for the year ended 30th June, 1931, has been deducted in serving at the final amount payable

the transfal year ending 30th June, 1982 is also notified here de-

TAX STAMPS GROUP CERTIFICATES OR WOOL SALES DIDUCTION CERTIFICATES. The amount shown as passible in the New Recognition of an incident sample, Group Certificate and/or Wool Solids Deligation Creditates forwarded with your return. Any further fax Samps, Group Certificates or Wool Sales Deductions Certificates sail-held by you in respect of deductions made to 30th June, 1951, may be used in payment or part payment or tast payment or tast payments or the amount of part payments. Leoseonal fax & Control Less Provisional Las & Control Los 63387.12.-Net Tax & Contribution on 57625. 2.very Ended 50 6 1951 C/- J.V. Ratcliff, Esq., 53 Martin Place, SIDNEY. N.S.W. Per ein is dur and 29.5.52. 14. 7.-Further for and Contri-300.15.4. Fr. £ 72710 Property £6246 Amount of Basic Tax & 57338.13.4. Contribution, Income Year Ended 30.6 1951 Taxable and Contributable Income

C. 12664

Fir No.

Lauri J. Newton, Esq.,

24,4.52.

l'ssue Date

ġ8. 16. 25076.-.- 95936.14.-.

95837.18.-. N. P. C. P. V. V. AMOUNT PAYABLE

Cod : for Critificates and or Tax North furn shed with resent

* A chaque is on tend for the appearant of the UKLDIT BALANCE.

The amount possible should be paid by the for the shown above. Additional amount for late fragment at the rate for per account shall be for the control of the more for the that shall be the first paid of the first for the shall be shown to be shall be such that the shall be shall b

HOURS The Income Tax Office is open to payment from 3.50 a mount 3 per Monday to Priday

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

D. L. CANAVAN

L'EPUTY COMMISSIONET OF TAXBLE

SEE BACK FOR SCHEDULE OF RATES OF TAX AND CONTRIBUTION

Additional Amount, Late Return Owner,

GOVERNMENT LOAN INTEREST. Any Briefest on Commonwealth Government Loans usured stone 1st January, 1943 and on certain obser loans, usured by Fublic Authorities, guaranteed free of State Locope Tail, has been included in the taxable income from property of any the income from property of any tender of 2 in the 2 has been allowed in respect to any contribution that income from the contribution in the many contribution. The objection may be indiged scalent the assessment of Inome Tax and Social Service Contribution that not Proposition and the states are contributed in the contribution of the notice. Note that the objection, the animal as a sewaction to the field by the dure date of the notice. Tayapers are required to repost the correction may be readed in their assessment to the Department, but the objection to freely the register of the notice in the control of the regulation of the regulation of the regulation of the control of the cont

	INCOME TAX AND SOCIAL SI	ERVIC		I.T. Fo		In the High Court of Australia
	ALTERATION	SHE	ŒT			No. 8.
	Name Lauri J. Newton, Esq.		File	No. C	12664	
	Alterations made in Return of year ended 30/6/51		ome deriv	ved du	ring	Notice of Assessment, 24th April 1952 -
	Description of Alterations	•	Personal Exertion	perty	Total	continued.
	Taxable Income as returned		£ 72710	£ 5965	£ 78675	
10	Income received from Estates of late C.M. Nathan and late Joseph Nathan	f				
	As returned £2485 " assessed £1580					
	Ad justmer	ıt		~9 05	~ 905	
	£905 dividends received from a estates has been treated as s ject to Sec. 107 rebate and excised from the return					
20	Dividends claimed as rebate under Sec.107:-	able				
	As claimed £23250 " allowed £22064					
	Ad justmer			+1186	+1186	
	The following dividends have be treated as subject to Sec. 10 rebate and excised from the return					
30	Allcars Pty.Ltd. 100% Christies Pty. Ltd. 100% Hotham Estates Pty. Ltd. 25.55% of £72 Melbourne Properties Pty. Ltd. 30.19% of £240 Melford Motors Pty. Ltd. 100% 14	1817 167 449 19 72 540				
40	Taxable Income as shown in attached notice -	£	72710	6246	78956	

No. 9.

Notice of Amended Assessment, 9th January 1953.

No. 9.

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

P. I IT 18

Received the above amount

Lauri J. Newton, Esq.,

53 Martin Place,

C/- J.V. Ratcliffe, Esq.,

Receiver

COMMONWEALTH OF AUSTRALIA INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

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

NOTICE OF AMENDED ASSESSMENT

In accordance with the previsions of the Income Tax and Social Services Contribution Assessment det topolyse, the assessment of the above your has been amended as underen

SYDNEY. N.S.W. C. 12664 Gross Salary of Wages £ 73**27**7 . Personal Exertion Amended on account of :--Amended Taxable and Contributable Throme 81373 Adjustments as per Property form 8 herewith. Amended Ameint of Bisic Tax 560 Contribution Income Veat Finish 30th June, 1954 £ 114109. Further Tax and Contribution on the energy, the air Vent Ended 30th June 1951 Amended Net Ias and Contribution in respect of Intonie Vear hided 30th June, 1951 £ 28478... 4 Additional And union Camedianamor Omitted Income £75833 Amended Procisional Amount in respect of Income of Visit Ending 30th June 1952 : 63252. , 206189**.** Sub-total £ 25076. -. Less Provisional Amount in respect of Income of Year Ended 30th June, 1951 £181113...4. --Amended Amount Fasible 95936.14. Ant. provly. pd. £ 85176.10. -; Amount Payable Dated at Meibeurne the amount advised Y/E 30.6.50 £149036,10, berein is due and payable an 234213. TOTAL AMOUNT PAYABLE 9.1.53. 12.2.53.

Read carefully the instructions on back of this Notice.

In all communitation please quest hale No

Fix No

OFFICE ADDRESS --FOURTH FLOOR. LONDON STORES BUILDING. 152 ELIZABETH STREET, MELBOURME, C. 1

D. L. CANAVAN Deputy Com visioner of Treation

ENTRAL OFFICE

	INCOME TAX AND SOCIAL SERVICES ALTERATION SHEE		IBUTION		In the High Court of Australia
	LAURI J. NEWTON FILE No. C.12664				No. O
	Alterations made in Return of Incom- year ended 30.6.1951	e deri	ved dur	ing	No. 9. Notice of
		ersona: xertio	l Pro- n perty	Total	Amended Assessment, 9th January
	Taxable Income as previously assessed	72710	6246	78956	1953 –
10	Income derived by you being your proportion of distributions made by the following companies:				
	Amount of Date of Your Pro- Company Distri- Distri- portion bution bution				
	Neal's Motors £360076 25.6.51 £24267 Pty. Ltd. 156807 5 12 50 28500		+24267	+24267	
20	Melford Motors 156807 5.12.50 28500 Pty. Ltd. 37551 28.2.51 6825 (excluding amounts subject to section 107 rebate as below)		+35325	+35325	
	Income from Estate of Joseph Nathan Dec'd.				
	As previously assessed £1273 property As now assessed 9424 "		+8151	+8151	
	Income from Estate of Catherine M. Nathan, Dec'd. As previously assessed £ 307 property As now assessed 8396 " Income from Partnership Maples, N.S.W.		+8089	+8089	
30	As previously assessed £10864 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	154650	

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

10

COMMONWEALTH OF AUSTRALIA

INCOME TAX AND SOCIAL SERVICES CONTRIBUTION ASSESSMENT ACT 1936-1950

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, 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 the additional tax, or any part thereof.
- 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.
- 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.
- 5. That I made to the Commissioner a true and full disclosure of all the material facts 30 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 Assessment Act 1936-1950 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.
- 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

10

30

40

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) 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

20

30

Phone No. FA.8431

Telegraphic Address
"Centax"
Melbourne

In Your Reply Please quote this No. C12664

Form I.T. 70

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

London Stores Building,
152 Elizabeth Street,
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

derived during the year ended 30.6.51 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.

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.

No. 12.

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

File No. C 12664

To -

10

20

30

The Commissioner of Taxation, 152 Elizabeth Street, MELBOURNE.

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. 11.

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

No. 12.

Request to forward Objection to Court, 24th July 1953.

No. 12.

Request to forward Objection 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

F.E. BUNNY.

10

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

File No. COMMONWEALTH OF AUSTRALIA INCOME TAX AND SOCIAL SERVICES on his partier and and this Letters to the Deputy reserved Limites, 66 Londale Street, Labour. (3 if Roser talks has a large and the server. CONTRIBUTION-VICTORIA CENTRA Sair, to too Dray Cus PERSONAL RETURN der von from mar- il Bearing, 10. Electrich Taxpayers who carry on a Busi Letter of the Dalence Force see footnote. RETURN OF INCOME derived from all Sources in and out of Australia Form during the twelve months from 1st July, 1949, to 30th June, 1950. MENTON LIONEL NAME IN FULL OF PERSON out unictever do not apply. (Write name plainly in block letters-example: JUNES, WILLIAM FillUMAS-Besting at ... 44 Hopetown Road, Toorak States from which Australian income is derived Ties & N. S. W. Martin Place, Sydney.

Mertin Place, Sydney.

Properties to note to the Percent Commendation and charges for service of notices, &c. Occupation Serebonsessa (Yur are required to notice to the " Employer's Industry... One O. If an employer or working an own account, state industry. Unemployed on to state industry of last employer. Lest Lettern lodge; at Taxation Office at (Capital City). (2) When stating reference and occupation, wholesair, retailer, cran If name changed, state former carrear anach statement giving a If married, state full name of spotters in the little chimnel for spouse, Statesman No. 1 most be compared If no previous Bottom, attach statement giving them and show birth, and income for each of the previous three PROVIDE FOR THE IMPOSITION OF SEVERE ON PAGE 4 OF THIS RETURN. PENALTIES: DEE ffice Only PART A.-INCOME FROM PERSONAL EXERTION. Value of (a) Board f. ; (b) Use of premises or quarters f. allowed to me by employer for weeks ...

"3. Living-away-from-home allowance (See Statement No. 4, Page 3), Travelling allowance, Entertainment allowance, cash allowance in lieu of quarters, sustainment and other allowances allowed to me by employer (attach list) ...

4. Pay and allowances carried as a member of the Defence Force, including a member of the Civil Defence Force. (Also fill in Statement No. 5) ____ (give details) 1111 7. Feen commissions (attent list) 8. (7: in item reises to Form B only) 9. Profits from sales of land, losses, shares, or any other property, purchase! for re-sale (attach full particulars)

10. Share in partnership of as per Statement where partnership income is from personal exertion) in the State of 11. Income as beneficiary under will, sectlement, deed of gift or instrument of west of Catherine Hath (where trust income is from personal exertion) in the State of Tictoria Jesoph Matham (dee d) 12. Other morane from personal enerties (attach hat) Total income £ \$4769 * All such aflowances ment be shown. Expenditure deductifiée to respect toursel may be claimed under Item 14. DEDUCTIONS.-Attach lists where called for. 13. Subscriptions to bump trade, business or professional association or uni 14. Any other deductions (attach list). Do not include amounts claimed on page 2. See State ng trade, business or professional association <u>·attached·</u> Total Deductions £ I SPASS 15. Net Income from Personal Exertion PART B.—INCOME FROM PROPERTY. including rest from sub-letting (attack hat) 17. Dividends as per Statement No. 6

18. Interest received by or credited to me, as per Statement No. 7 (EXCLUDING INTEREST FROM SAVINGS BANKS AND COMMONWEAUTH LOANS)

19. Preminma, and other amounts received in commaxion with the grant, assignment or surrender of leases, including goodwill and licence 20. Share in partnership of a statement, (where partnership income is from 21. Income as beneficiary under will, settlement, deed of gift or instrument of trust of Got he state of (where trust income is from property) in the State of 22. Other income from property—soluding annuluse, royalties, tributes, incomes, &c. (attach list) _(where partnership income is from property) in the State of_ Total income £ DEDUCTIONS.—Attach lists where called for. 23. Rates and Land Taxes for which the taxpayer is personally hable, paid on property from which rent is received (attach list)
24. Papairs (not including alterations, additions, or improvements) to properties from which rent is received (attach list) 25. Insurance Premiums (Fire, Burglary, &c.: paid on income-producing properties (attach list) 26. Interest paid to See Statement attached 27. Commission paid to ___en borrowed money use! to produce income from property _for collection of income from property ... 28. Rent paid to. for property or part thereof from which rent is received 29. Any other deductions (attach list). De not include amounts claimed en page 2. .. Total Deductions 586 30. Net Income from Property TOTAL NET INCOME FROM PERSONAL EXERTION AND PROPERTY—(Add Items 15 and 30) 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 Ballon and the state of the sta Questive. (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 same and address)

(3) Are those books of account addited each year? If so, by whom?

(4) Is the return in accordance with those books?

(5) If the return in not in accordance with those books, on what basis and upon what 'nforms the return been prepared?

(6) Have you satisfied yourself, and, if so, how, that the books of account, or other so information upon which the return is sessed, are correct and disclose the whole of the te This return has been semiled from in-formation summing in writing by the STREET STREET the allows to be a like the state of the state Sgl.) J. V. Reteliffe Agent's Registered Number. DECLARATION. I, the person making this Return, declare that the particulars shown therein, and also those stated in the Accounts, Balance-sheets, Ducuments, 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. during the year 1st July, 1949, to 30th June, 1950.

I If the return has been made up for any other period, alter this declaration accordingly. Lated this _____day of (SIGN HERE.)

CIT

USUAL SIGNATURE OF TAXPAYER SELL STATEMENT OF TA :950

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

CTE PAGE & HEREOF FOR "CLAIM FOR CONCESSIONAL ALLOWANCES"

L1527

CLAIM FOR CONCESSIONAL ALLOWANCES SUBJECT TO REBATE OF TAX.

**NOTE - CREEDS FOLK FARTYCOLARD - MID-AMBURAN- ASS - HORRING AS - REQUIRED IN THIS STATEMENT, RESASTED -

·							· · · · · · · · · · · · · · · · · · ·
Name of Dependant (melodical Spor	uur) er Beraeksepa	Relationship	Place of Residence of	income de Space (after Beative, Dag	ring the year of marriage), Pensale gater-house-keeper et from Taxpayor's	if whally maintai of a Bouckeeper. whole of year on "whole." If no	ned (or, in the sad whally entaged) for ided 30,6.50, least x, state for what stained or engaged.
Samuel 1	'all Christian Kass	to Taxpayer.	Dependant or Momekeeper,	contribution	if from laxpayor a		stained or energed year, state date of rings.
NEWTON Th	elma	Wire	Same as Taxpayer	Wil		Wholl	7
HLDREN UNDER 16 YEARS	S OF ACE.	See Fem (c) of Instr	uctica No. 23, Page 4.				
Sizer of Child.		Date of Birth.	Place of Residence.	- majutat	whiley of part sended year content with the part of th	not wholly maintain the year state in tially maintained of holly maintained, ing year by child w	mei for the whole who other way goor what period I income derived hile under 16 years amount.
				:		/.	
							,
							-
			And the second of the second o				
TUDENT CHILDREN 16-19 YI	EARS OF AGI					les in a	
Name of Child. Dute of Birth.	Place of		dates of the year state in yearlie or way pertially mainte for ended that period wholly me to the period derived dent to "Yea"		Mamo and addres school or universit litch child is receive me education. It's chool or universit facto year, state y	y est sisting of dation of vided by to state oduces	ny anistance (con- money, accommo- sustenance) pro- the Commonwealth Government for tion of child, all particulars.
	/						
NVALID DEPENDANTS OVER	10 YEARS	OF AGE. (Children	n, Step-Children, Brothers	z Sisters).		<u>'</u>	
Name of invalid and Relationship to Suffpayer.	Date of Reth.	Place of Bodd	coded 20 A.M	y If not who say whate of a other way for what po	ofly metabolication in the partially metabolic in the partially metabolic individual years of the partial of th	r the Pendon Curtificate Humber.	Total amount of penden received during year.
/		 	Anover " Yes	invalid de	derived during yes pendant, class ter:		
	!						
	:	· .		•			
EDICAL, DENTAL, OPTICAL,	DIATHERICO	TREATMENT EXP		•			
EDICAL, DENTAL, OPTICAL,	DIATHERNIE:	harmer and the	PENSES AND ATTENDA	•			
Continuenth and other Height the Stage of the shift of the Stage of the shift of the Stage of the shift of the Stage of th	Bengler der 1846 Uner under Styd Laure), ABSU Stag 1870 - pale Staduty er der	Manustrust und aus der Grand a	anding 650 (Instability op 65 union bio 64 Page 4 4860 AID to passent of of temperate opening on the	TO REMU	ERATION (selecting are selected and the selected to	
Communication and an about the Marginel I be temporary to his obstacled the Communication and the Communicatio	Hongler-des-1866 Lives-under-81-yi	Manustrust und aus der Grand a		TO REMU	SERATION (e	to the extent to the protect of the three sections.	AMOUNT.
Community and a the Hergital the tempopus his opens, so his shill BITERIAL LIMB (on Pear or o NERAL EXPENSES. (or own openses on astronomy of hy cap	Bengler der 1846 Uner under Styd Laure), ABSU Stag 1870 - pale Staduty er der	Manustrust und aus der Grand a	anding 650 (Instability op 65 union bio 64 Page 4 4860 AID to passent of of temperate opening on the	TO REMU	SERATION (e	to the extent	AMOUNT
Characteristic and the Hopeleis of the Annual State of St	Bengler der 1846 Uner under Styd Laure), ABSU Stag 1870 - pale Staduty er der	COLAL SUB on 122 in cuspost of death- scintism- o Taxpayer. Deep of Ruth.	anding 650 (Instability op 65 union bio 64 Page 4 4860 AID to passent of of temperate opening on the	TTS REMITED TO THE PARTY OF THE	SERATION (e	actualing consents and of each of the the the extent to all expenses, I, Pental, etc.	AMOUNT.
Community and on the Hospital the temporary to appear, so his shift BETERIAL LIMB (on Pear or o NEMAL EXPENSES. (or own openses one asternauged by ear	Rengin der 1845 ihren under 2845 ihren u	COLAL SUB on 122 in cuspost of death- scintism- o Taxpayer. Deep of Ruth.	and Address of Lagally Quality Practitionics, Optician, Duncks,	TTS REMITED TO THE PARTY OF THE	State nature o.g., Medica	actualing consents and of each of the the the extent to all expenses, I, Pental, etc.	
Characteristic and the Hopeleis of the Annual State of St	Rengin der 1845 ihren under 2845 ihren u	COLAL SUB on 122 in cuspost of death- scintism- o Taxpayer. Deep of Ruth.	and Address of Lagally Quality Practitionics, Optician, Duncks,	TTS REMITED TO THE PARTY OF THE	State nature o.g., Medica	actualing consents and of each of the the the extent to all expenses, I, Pental, etc.	
Characteristic and the Hopeleis of the Annual State of St	Rengin der 1845 ihren under 2845 ihren u	COLAL SUB on 122 in cuspost of death- scintism- o Taxpayer. Deep of Ruth.	and Address of Lagally Quality Practitionics, Optician, Duncks,	TTS REMITED TO THE PARTY OF THE	State nature o.g., Medica	actualing consents and of each of the the the extent to all expenses, I, Pental, etc.	
Characteristic and the Hopeleis of the Annual State of St	Rengin der 1845 ihren under 2845 ihren u	COLAL SUB on 122 in cuspost of death- scintism- o Taxpayer. Deep of Ruth.	and Address of Lagally Quality Practitionics, Optician, Duncks,	TTS REMITED TO THE PARTY OF THE	State nature o.g., Medica	actualing consents and of each of the the the extent to all expenses, I, Pental, etc.	
Characteristic and the Hopeleis of the Annual State of St	Rengin der 1845 ihren under 2845 ihren u	COLAL SUB on 122 in cuspost of death- scintism- o Taxpayer. Deep of Ruth.	and Address of Lagally Quality Practitionics, Optician, Duncks,	TTS REMITED TO THE PARTY OF THE	State nature o.g., Medica	actualing consents and of each of the the the extent to all expenses, I, Pental, etc.	
Characteristic and the Hopeleis of the Annual State of St	Rengin der 1845 ihren under 2845 ihren u	COLAL SUB on 122 in cuspost of death- scintism- o Taxpayer. Deep of Ruth.	and Address of Lagally Quality Practitionics, Optician, Duncks,	TTS REMITED TO THE PARTY OF THE	State nature o.g., Medica	actualing consents and of each of the the the extent to all expenses, I, Pental, etc.	
And of pursue is respect of whom each dairy is made.	Rengin der 1845 ihren under 2845 ihren u	COLAL SUB on 122 in cuspost of death- scintism- o Taxpayer. Deep of Ruth.	and Address of Lagally Quality Practitionics, Optician, Duncks,	TTS REMITED TO THE PARTY OF THE	State nature o.g., Medica	of expenses, it. Dental, etc.	10
And the second of the control of the	Rengin der 1845 ihren under 2845 ihren u	COLAL SUB on 122 in cuspost of death- scintism- o Taxpayer. Deep of Ruth.	and Address of Lagally Quality Practitionics, Optician, Duncks,	TTS REMITED TO THE PARTY OF THE	State nature o.g., Medica	actualing consents and of each of the the the extent to all expenses, I, Pental, etc.	
Lionel Newton	Solf	COLAL SUB on 122 in cuspost of death- scintism- o Taxpayer. Deep of Ruth.	and Address of Lagally Quality Practitionics, Optician, Duncks,	TTS REMITED TO THE PARTY OF THE	State nature o.g., Medica	of expenses, it. Dental, etc.	10
Lionel Newton	Self	COLAL SUB on 122 in cuspost of death- scintism- o Taxpayer. Deep of Ruth.	and Address of Lagally Quality Practitionics, Optician, Duncks,	TTS REMITED TO THE PARTY OF THE	State nature o.g., Medica	of expenses, it. Dental, etc.	10
Lionel Newton ASSUBANCE premiums pair yments della a Eliknolly 800 PERANNUATION FURD, Sec	Self	COLAL SUB on 122 in cuspost of death- scintism- o Taxpayer. Deep of Ruth.	and Address of Lagally Quality Practitionics, Optician, Duncks,	TTS REMITED TO THE PARTY OF THE	State nature o.g., Medica	of expenses, it. Dental, etc.	10
Lionel Newton ASSURANCE premiume pair rects data to Entendry 800 PERANNUATION FUND.	Self	Taxpayer.	A. W. Callist	Tre Resident of the state of th	Chemi	TOTAL &	10
Lionel Newton ASSURANCE premiums pair rements of Perantitums pair rements of the Company of the Perantitum pair rements of the Company of the Company of the Perantitum pair rements of the Company of the Company of the Perantitum pair rements of the Company	Self the taxpayer is	Personally liable, paid	A. W. Callist	Tre Resident of the state of th	State asime of Hedical	TOTAL &	10

LIONEL NEWTON

FEDERAL INCOME TAX RETURN FOR THE YEAR ENDED

30th JUNE, 1950

Item

7 DIRECTORS FEES

Ajax Insurance Co. Ltd. Bebarfalds Limited

Industrial Acceptance Corporation Ltd.

Maples New South Wales

£100.0.0

702.6.1

58. 6. 8 £1,160.12.9

Property Income

In the High Court of Australia

No. 13.

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

Items PARTNERSHIP INCOME -

10 & 20

10

20

30

40

Maples - Vic. & Tas
" - N.S.W.
Morton Trust, N.S.W.
(Net profit to cessation of operation)

Personal Exertion	Section 160AB	Other	Dona- tions
£22161 8762	£2 	£839 29	£89 -
19	-	. 🗪	-
£30942	2	: 868	89

Item

17 (a) DIVIDENDS - Taxable

Bebarfalds Limited £154. 9. 7
Hotham Estates Pty.Ltd. 77.11. 9
Melbourne Properties Pty.
Ltd. 1. 8

Industrial Acceptance Corporation Ltd.

The Block Pty. Limited

1936.3.9

427.12. 0 £2,595.18.9

(b) DIVIDENDS - Subject to Rebate Sec. 107

Bebarfalds Limited £567.7.3 Christies Pty. Limited 359.3.6

Hotham Estates Pty. Limited

25.19. 0

Melbourne Properties Pty.

Limited
The Block Pty. Limited

204.10. 6 £1,157.1.7

During the year I participated in a bonus issue of shares by Bebarfalds Limited and received 257 fully paid shares of £l 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 theref from Federal Income Tax un Section 44 (2)(b)(iii).			
No. 13. Ite	m INTEREST RECEIVED			
Return of Income and Statement.	Commonwealth Bonds: Issued prior to 1st January	y, 1940		
18th December	3 6 % 1954		£9 . 13. 9	
1950 - continued.	Issued after 1st January,			X.
	3 4 % 1957 3 4 % 1960	£9.15. 16. 5.	0 0 26.0.0 €35.13.9	10
Ite 14 <u>26</u>	m & Interest Paid			
v **	Estate of the late Joseph Nathan re purchase of shar in Maples Partnership English, Scottish &	re £997. 0.0		
	Australian Bank Ltd.	5,587.12.3	£6,584.12.3	20
	Interest Claimed -	P.E. Income	Pty. Income	`\
	Estate late Joseph Nathan English, Scottish & Australian Bank Ltd.@ 4½% Maples Partnership 18960	£973. O.O		
	Shares in Bebarfalds Ltd. 4104 Morton Trust (1 month) 5000	18.15.0	£184.13.8	
	Shares in Selpam Manufacturing Co. 1898 Shares in Industrial	1001700	85. 8 . 3	30
	Acceptance Corpora- tion Ltd. (8 months) 3850 Maples N.S.W.Partner-	166 0 6	115.10.0	
		466.8.6	0700 33 33	
	REBATES :-	22,311. 7.6	£385.11.11	
•	Rates and Taxes Paid -			
3	State Land Tax Federal Land Tax Melbourne & Metropolitan	£7. 1.8 219.18.4		40
(Board of Works City of Malvern Shire of Gisborne	27.10.0 41.5.0 16.5.0	£312.0.0	

Donations -

Wattle Day Appeal Donations as per Maples Partnership Return

5.5.0

89. 0. 0

£94.5.0

In the High Court of Australia

No. 13.

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

No. 14.

Notice of Assessment, 13th December 1951.

No. 14.

Re Lionel Newton
Year ended 30th June 1950
Notice of Assessment

•# ++1 •#####

Care.

44

Received the above-mentioned amount

Roceiver.

COMMONWEALTH OF AL ENT—CENT TAX AND SOCIAL SERVICES CONTR lai 35/6/1 m Derived during Year en Ph M. C. 12665

VM

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

In accordance with the previsions of the Invane Tax Assessment Act 1936-1949 and the Herial Services Contribution Assessment Act 1945-1948 the Invane Tax and Social Services Contribution payable by you for the Sanacial year ended 30th June, 1956, have been assessed as under. The Previsional Tax and Contribution payable by you in respect of the income of the Sanacial year ending 30th June, 1955, is also notified becauser:—

Taxable and Contributable Income	Sectal Services Contribution	Income Tax
Personal Exertion #32483 Property (a) Other than (b) #5365 (b) Interest on Com. Janual insued prior to 1-1-1944 # 21 Total		150. 19 61 152. 5140 66. 75 03
-3/008	60840 3 =	£ 3743.12
Bross Contribution and Gross Tax Deduct Robstes	4	£ 332. 6
Net Contribution and Not Tax on Income derived during year anded 19th June, 1966	= 2840. 3	
Additional Amounts for late or no return Additional Amounts for Income understailed by £	e .	2
Provinient Amount in respect of income year ending 20th June, 2052	ereit die mali de tre matition.	\$5708. 5
Less Provisional Amounts in respect of income year ended 20th June, 1860	42840.3 4632.1 9. -	49119,11 239969.12
Income Tax-Payable/To be stabled		s 9149.19
Contribution-Expelie/To be credited		
Income Tax and Contribution—Payable/To be english Fredit for Group Certificates and/or Tux Manipa furnished with		e 7357.12 e 102. 8.6
Not AmountPayable/Basha sendited	•	7255. 3.6 7928. 4

pt will be printed by es shave ter in sp

This amount is due and payable and 5. 1. 52. (analystic of arrears which are payable furthwith unless otherwise arranged). After that date, additional tax shall be due and papalle at the rate, of ten per centum per annum on the amount unsold.

Fourth Floor, London Stores Building

152 Elizabeth Street, Melhourne, C.1.

D. L. CANAVAN Deputy Commissioner of Taxation.

.....

Objection may be ladged within 60 days after service of this Notice against the imposition of x 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 become.

In all communications, please quote file number,

P.T.O.

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

Description of Alterations

Personal ProExertion perty

£
£

10 Net Income as returned 324

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

+936 +936

3. Concessional rebate respecting Gifts ex Maples :-

As claimed £89

As allowed £66

20

Taxable Income as shown in attached notice

€ 32483

Add

5386 37869

No. 15.

Notice of Amended Assessment, 9th January 1953.

No. 15.

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



Received the above-mentioned amount.

LT. Form la STRALLA **. 1950-**1951 DIT-CENTRAL OFFICE-TAX AND SOCIAL SERVICES CONTRIBUTION (Based on Income Derived during Year ended 30/6/1950)

File No. 4 12665

AM

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

visions of the Income Tax Assessment Act 1936-1949, in Assessment Act 1945-1948, the assessment of income tentribution and/or the actification of providing has and provide you as 13, 12, 51, has been amended on account of :—

Adjustment as per form Se herewith

T. Later	THE CHAPTE	diffic Income	1	Social Services	in a sure Fire
None	As provincing	Adjustment	As Amended	Contribution Rates-P	Income Tax
Personal Shortles	32483		32483		159. 3711
Property—(a) Char then (b)	5 165	132162	137527	18 18	159.8873
(b) test, or. Com. teams would polar to 1/1/41.	21		21	''	70.3831
Total	37869	132162	170031		
Ores Contribution of	od Gross Tox	-		12752,6	· 113196. 9
Doduct Substat				2	£ 347. 7
Het Contestantion (Inc.	Het The on	Income during	d during year	12752. 6	£ 112849. 2
Mightings Amounts (er lete er ne i	blum			
Manual Carrent	hr Income un			4956.1	44718.18.
	or tembers of m	some year end	Mag 30th June,]\$	£ 25708. 5
lan Brahamat Assa		. <i>et l</i> aneme T			* 1.3276. 5.
		, 4		£4632.10	·s 39 9 69.12.
become Top-Payable	THEFT	k			ε 143306 .13. .
Contribution Papabl	e/Philippings			93075.17	TO SERVER RE
Income The and Con-	terbustion.—Pape	Me/Trait (III	Wek		· 156382.10.
Dradit previously alle	wed				9 73E7 40
Tot Assessed Possible	/#####################################				7357.12 149024.16
Arrears: Cr. by	tre. Tr	m y/e }	0.6.48	£ 14	931. 4.
Total Amount—Total	-Chik sul	Inc.	13.177-	£926.10	· 148093.14.
9.1.53.			•	30.6.51.	
THE CAMERA				12.2.52	The second second

	194 - 194	FEDERAL INCOME TAX		Form 8	In the High Court of Australia No. 15.
	Alteration	Newton s made in Return of Income ended 30th June, 1950	File No. C	_	Notice of Amended Assessment, 9th January
	·	on of Alterations Per	sonal Pro- rtion perty	Total	1953 - continued
10	Taxable Inco assess	me as previously ed 32	£ £ 2483 5386	€ 37869	
	proportion of	by you being your distributions made by companies :-			
	Company	Amount Date of Your of Distri- Pro- Distri- bution portion bution			
20	Lane's Motors Pty. Ltd.	£262232 20.12.49 £16654			
	Neal's Motors Pty. Ltd.	£175493 20.12.49 £11145 £ 11866 22.3.50 £ 754 £137086 20.12.49 £ 9238 £121556 20.12.49 £ 8192	- 28553	28553	
30	Melford Motors Pty. Ltd.	£154997 20.12.49 £10445 £ 36444 22. 3.50 £ 2456 £ 97200 20.12.49 £17666 £ 72399 20.12.49 £13159 £ 24750 22. 3.50 £ 4500			
	107 r	£ 24759 22.3.50 £ 4500 unts subject to section ebate as below)	-)))/2))))Z)	
		assessed £83 personal exertion £2015 Pty.	- 18325	18325	

In the High Court of Australia	Description of Alterations		Personal Exertion		Total	
			€	€	€	
No. 15. Notice of Amended Assessment, 9th January 1.953 - Gontinued	Income from Estate of Cathering M. Nathan, Dec'd. As previously assessed £83 per exertion £83 per exertion £19 Amounts subject to 100% section rebate excluded from assessment Lane's Motors Pty. Ltd. Neal's Motors Pty. Ltd. Melford Motors Pty. Ltd.	rsonal £225 pt rsonal 9883 pt on 107 ents:-	~	19628	19628	10
	Taxable Income as shown : attached Notice	in £	32483	.37548	170031	

No. 16.

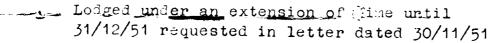
Return of Income and Statement, 10th December 1951.

No. 16.

Re Lionel Newton

Year ended 30th June 1951

Return of Income and Statement



CCMMONWEALTH OF AUSTRALIA

INCOME
TAX
AND
SOCIAL
SERVICES
CONTRIBUTION

CENTRAL OFFICE

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 lst July, 1950, to 30th June, 1951

Form Δ

File No

C.12665

For Office Use Only

HOW TO PREPARE THIS RETURN

- h-Insert NAME and ADDRESS and other details required below.
- 2. Insert details of At L-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 Gertificates and/or Tax Stamps Sheets to Page 3.

 If these documents are not excitable from your employer by 31st July, 1951, YOUR EMPLOYER show
- the Taxaction Office for an extension of time to cover the lodgment of returns by his employees.
- 7. Make DEGLARATION 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, Capherra A.C.T.

Her full sime member of the Defence Force, send this return to the Deputy Commissioner of Taxation in the Capital City

	Surname USE BLOCK LETTERS	Christian Names
NAME IN FULL	NEWTOL LIONEL *Strike out whichever do not apply.	
Postal Address for Service of Notices	C/- John V. Ratcliffe, 53 Martin Place You are required to notify to the Deputy Commissioner any change of ad	
Residential Address		V same as Postal Address write "A
	44 Honetoun Road, Toorak	Above"
If married, state full name of wife or husband	Thelma Newton	A deduction will not be allowed unles Item 24 on Page 3 is completed.
My Occupation is	Harehouseman	When stating industry and occupation state what kind of manufactures wholesaler, etailer, craftsman, &c.
Employer's Industry		Unemployed persons to state industriof last employer
Last Return lodged at Taxation Office (Capital City)	Melbourne	If po previous Return, a each state ment giving reasons and abowin
My address then being	As above	Oate of Birth, and income for eac of the previous three years.

DECLARATION

I, the person making this Return, declare that the particulars show	wn therein are true and correct in every particular and disclose without
	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, after this declaration
	accordingly. Initial the alteration.

Dated this Tenth
December

.. . day of

(SIGN HERE)

Usual Signature of Taxpayer (Sgd.) L. Newton

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

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 under any legal winder any legal winder any legal winder any legal winder any legal to each beneficiary of Partner (Yes of No) | Salary of Income, not including Salary, to which each partner is entitled or which is distributed by to each beneficiary | Amount | Pconortion |

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.

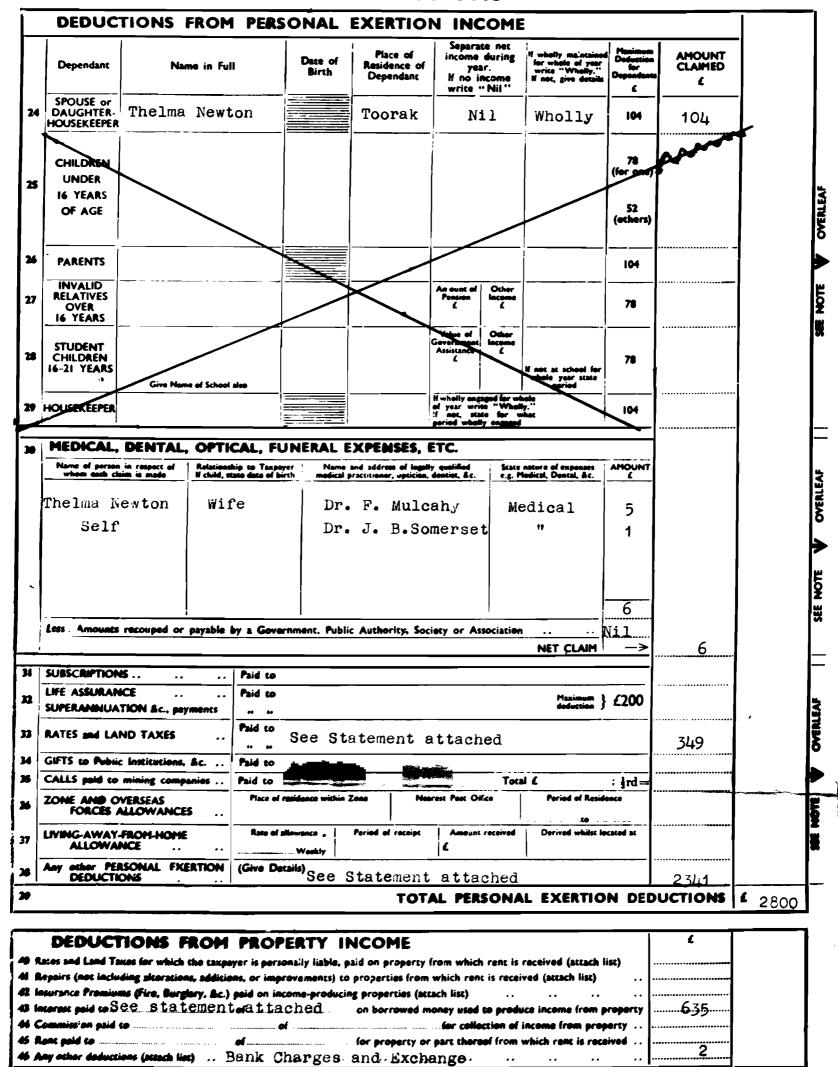
Question	Answer
(I) What books of account, if any, are kept by or on behalf of the taxpayer !	Personal Records kept by the taxpaye
(2) By whom are those books of account kept? (State name and address)	
(3) Are those books of account audited each year? If so, by whom?	
(5) If the return is not in accordance with those books, on what basis and upon what information has the return been prepared? (6) Have you satisified 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?	by the taxpayer subject to independent on the cation while the pendent of the cation where the cation was a cation with the person mantioned in (A) above.
bote 7th December 1951	Declaration above yer a see for preparing, or assisting the preparation of, this return, hereby certify that westions set forth in the first column, thereof are true and correct in every particular. † Signeture of Agent Partnership or Sgd. J. V. Ratcliffe
company to the second s	Agent's Registered Number 282

INCOME

⊢		ICOME FROM PERSONAL EXERTION ICOME SHOWN ON GROUP CERTIFICATES AND OR TAX STAMPS SHEETS ATTACHED TO PAGE 3.					GROSS INCOME 1	OFFICE ONLY		
	Serial Number		tificate or	Employer's Name	Period of	Insta	lments			
1		Tax Stam	ps Sheet		Employment	<u>£</u>	<u>s.</u>	d.	.]	
ĺ	3C183413	Group	Cert.	Bebarfalds Ltd.	1 -7-50 130-6-	54 72	3	0	700	
.	667453	11	"	Industrial Acceptar	nce " to "	75	1	6	720	ļ
	687734	11	11	Corporation Ltd. Lane's motors Pty.I	t.i. 10 11	..	1	ما	500	
	(Office only) Credit Warr				TOTAL INSTALMENT		5	6	ĺ	
Γ	INCOME N	OT INC	LUDED	ABOVE					,	I
	Value of (a) Board Living-away-from- tenance, and	home allow other allow	vance, trave vances allow	Ise of premises or quarters £	ance, cash allowance in				3550	
	Five per centum	of retiring	allowance,	gratuity, or compensation received in Invalid. Old Age, or Widow's Pension	lump sum (total amount				3	••••••
1	Fees, commissions	•	,				••	••	400	
	Share in partners	hipSof Ma	ples"	, or any other property, purchased fo See statem white mothers	or re-sale (attach full par literal personal exertion) is	ticulars) n the State o	 [70052	
ı	Income as benefici	ary under v	vill, settlem	ent, deed of gift or instrument of trust	of					
	(where trust Other income fro		•	l exertion) in the State ofattach list)			· •			
-	† All such allowand	ces <u>must</u> be sh	own. Expend	iture deductible in respect thereof may be claim	ed under Icems 37 or 39.					
								_		

3	TOTAL INCOME FROM PERSONAL EXERT	10N 75922
1	INCOME FROM PROPERTY	£
.	GROSS RENTS—including rent from sub-letting (attach list)	
1 7	DIVIDENDS (including Exempt and Ex-Australian Dividends, Bonus Shares, and Liquidators Distributions)	
	Name of Company Gross Amo	ount
	Name of Company	
	(See Statement attached)2205	
1		
1		
		
ŀ		
-		
	bit is claimed that the whole or part of any dividend is exempt, an appropriate note should be laserted against the dividend. Dividends on Preference shares should be separately shown.	
	Dividends must be expressed in Australian Currency.	
ıN	NTEREST RECEIVED OR CREDITED TO ME (including Ex-Australian Interest)	
}	Interest on Commonwealth Government Loans issued PRIOR TO 1st JANUARY, 1940	
	Principal Rate Maturity Date	
	Interest on Commonwealth Government boans 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 Principal Rate Maturity Date Interest	
		
	Other Interest	
	Name of Government, Bank, Company, Addison Principal Interest	
	Firm or Person to whom money is lant 1.7.50 10.6.51	<u> </u>
		1 1
_		
Pr	remiums, and other amounts received in connexion with the grant, assignment or surrender of leases, including goodwi licence (attach list), and a surrender of leases, including goodwi	
Sh	pere in partnership of State in the State of the partnership income is from property) in the State of its partnership in come is from property in the State of its partnership in the State of	S. 1115
lac	come as beneficiary under will, settlement, deed of gis. Instrument of Trust of	**************************************
_	(where trust income is from property) in the state of 1999 1998 1999 1999 1999 1999	2312
0	ther income from property—including annuities, royalties, tributes, licences, &c., (attach list)	······································
	TOTAL INCOME FROM PROPE	RTY 5632

DEDUCTIONS



SUMMARY OF INCOME A	ND DED	JCTIONS	
	PERSONAL EXERTION £	PROPERTY	TOTAL
TOTAL INCOME—ITEMS 13 AND 23, PAGE 2	75922	5632	81554
TOTAL DEDUCTIONS—ITEMS 19 AND 47, ABOVE	2800	637	3 ¹ 13 7
NET INCOME	73122	4995	78117

TOTAL PROPERTY DEDUCTIONS 637

	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	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	
20	(b) Rebateable under Section 107	
30	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 £23,150.12. 5	
	ITEMS 10 AND 20 - SHARE IN PARTNERSHIP	
40	Personal Exertion Sec. Other Total	

In the High Court of Australia		INCOME AS CWlth.Loan I		*****	JNDER WII	LLS	
No. 16.		1930 Rates	Section 160AB	Tax- able	Sec.107	Other Income	Total
Return of Income and Statement,	Est. Late C.M.Nathan	4	88	_	160	63	315
10th December 1951 - continued.	Est. Late Joseph Nathar	n 8	3	545	704	737	1997
		12	91	545	864	800	2312

ITEM 33 - RATES AND LAND TAXES

10

20

City of Malvern	£44.	0.0
Melbourne and Metropolitan Board of Works Shire of Gisborne State Land Tax Federal Land Tax	16. 7.	6.10 5. 0 1. 8 5. 2
rederal mand rax	£348.	

(Sgd.) L. Newton.

ITEMS 38 & 43 - INTEREST PAID

Estate of the late Joseph Nathan

£1022. 0. 0

English Scottish & Australian Bank Ltd. 5229.1.9 £6,251.1.9

INTEREST CLAIMED

ESTE	ate or	tne	<u> </u>	Jos	eph Nathan		P.E.	PTY
re	purch	ase	of sl	are	in '	"Maples"		

Partnership 1022. 0.0

English Scottish & Australian Bank Ltd.

re purchase of shares in:-

	"Maples" Partnership		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 L	td. 3850		173. 5. 0
	" " (ll month	s) 960		39.12. 0
	" " (9 month	.s) 960		32.8.0
	" " (7 month	s) 960		25.4.0
20	Ravendene Pty.	, -		
	Ltd. (7 month	s) 2800		73.10.0
	Ltd. (7 month " " (2 month	.s) 2800		21. 0. 0

£2,341.12.6 £635. 0.11

(Sgd.) L. Newton

In the High Court of Australia

No. 16.

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

No. 17.

Notice of Assessment, 8th May 1952.

No. 17.

Re Lionel Newton
Year ended 30th June 1951
Notice of Assessment

1
2 10
TAXAN
*
į

TAXPAYE	4
To be by T/	To be the same of

SERVICES 3 TOMOS CENTRAL OFFICE INCOME TAX AND SOCIAL CONTRIBUTION

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

Net Tax & Contribution in the Contribution of 14. 6.-. 56789. 2.-. Deduct Rebutes Further Tax and Contri-festive on Property Income: Contribution, Income.
Vent. Ended 30.6.1958

c. 12665

The state of 11.6.52.

E TITE

£13122

SYDART.

N 8.5.52.

١.

56547. 8.4.

सेल वाचा वाचा बेल वाचा वाचा

	I.T. Form 8 INCOME TAX AND SOCIAL SERVICES CONTRIBUTION							
	ALTERATION SHEET							
	Name Lionel Newton Esq. File No. C 12665	Notice of Assessment,						
	Alterations made in Return of income derived during year ended 30.6.51	8th May 1952 - continued.						
	Description of Alterations Personal Pro- Exertion perty							
	£ £ £							
10	Taxable Income as returned 73122 4995 78117							
	Income from dividends:							
	As returned £2205							
	As assessed 2853							
	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							
	£22,502. 7.7							
	Income from Estates of late C.M. Nathan & Joseph Nathan:							
	As returned £2312 " assessed 1448 Adjustment - 864 - 864							
	Taxable Income as shown in attached notice - £ 73122 4779 77901							

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

1	8,	₫.
1		
1-		
L		
	L	r .

DO NOT DETACH

CENTRAL OFFICE
INCOME TAX AND
SOCIAL SERVICES CONTRIBUTION
1951

Lionel Mewton, Esq., C/- John V. Hatcliffe, Sq., 53 artin Place,

In all communications, please quote File Vo.

File No.

C. 12665

		and the second s	1001.
Amended on account of :- adjustments as er form 8 here with	Amended Taxable and Contributance Income	Personal transpar	c 73122 c 9635
	Amended Amount of Rasic Tax and Contribution, Income 1951 Further Tax and Contribution on Projectly, Income Year Amended Net Fax and Contribution in respect of Income 1951 Additional Amounts—Late Return or Omitted Income 75 Amended Provisional Amount in respect of Income of Year E	Ended 30th June, 1981 Stedart Robert Very Ended Jose June, 1856	\$ 113¢39. 5.4. \$ 363. 5.8. \$ 13.16 \$ 113755.19 \$ 499.10 \$ 60213.19
	Less Provisional Annual in respect of Income of Year Endec	Sub-total	204302.16
	Amended Amount Credited	403733.147-	184. 5.6.
9241	Dated at Melbourne The amount advised Amount	fed Amount Payable	178410. 5.6. 193464.17.5.
£23591	14.5.5. 18 12 12 15 10 IN A	MUURI PAYABLE I	33.314.12.11.

	194 - 194 I.T. Form 8 FEDERAL INCOME TAX	In the High Court of Australia
	ALTERATION SHEET	No. 18.
	Name Lionel Newton File No. C 12665	Notice of
	Alterations made in Return of Income derived during year ended 30th June, 1951.	Amended Assessment, 9th January
	Description of Alterations Personal Pro- Exertion perty Total	1953 - continued.
10	£££ Taxable income as previously assessed 73122 4779 77901	
	Income derived by you being your proportion of distributions made by the following companies:-	
	Amount Date of Your of Distri- pro- Distri- bution portion bution	
20	Neal's Motors Pty.Ltd.	
	Melford Motors Pty.Ltd. 156807 5.12.50 28519	
	37551 28.2.51 6829 35348 35348 (excluding amounts subject to section 107 rebate as below)	
	Income from Estate of Joseph Nathan, Dec'd.	
	As previously assessed £1293 property As now assessed £9444 " 8151 8151	
30	Income from Estate of Catherine M. Nathan, Dec'd.	
	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	

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

CLAIM FOR CONCESSIONAL ALLOWANCES SUBJECT TO REBATE OF TAX.

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

FORE *FEMALE RELATIVE, *DAUG	HTER-HOUSEKEEP	ER, *HOUSEKEEPER or *P. 23, Page 4.	ARENT.		
Name of Dependant (including Spouse) or Home Surname Full Christian	to 183p	sahip Place of Residence	income dering the year of opense (after marriage), Female Relative, Dauguter-house Acceptor Parent abart from Parpayer's contributions. If no income write "Nil."	if whally framtatoel of a liversheeper, a hy ahole of year ended "wholly." If not, a period wholly maintai if married during yea marriage	to en raped; for 10.0.50, insert tate for what not or engaged r, state date of
CHILDREN UNDER 16 YEARS OF AC	SE. *Boe item (e) of	Instruction Viv. 22, Page 4	State if wholly	of wholly multipled the year state in who	for the whole
*Name of Child.	Date of Birth.	Place of Residence.	whole of year ended part	tany maintained or fo addy maintained. If in ing year by child write of age state and	come derived under 16 years
Joseph G. Christian	28/12/1933	1 St. James Pl Toorak	ace,		
Patricia Christian	6/4/1938	do.			
TUDENT CHILDREN 16-19 YEARS OF	F AGE. See Micha ()				
Name of Child, Date of Birth.		State if wholly maintaine of the year, state in way partially maintaine way partially maintaine and a 0.2.50. A nawer "Yee" or "Ho." or "Ho." Lipot wholly maintaine of the year, state in way partially maintaine way partially maintaine way partially maintaine of the year of a mount.	can and school or university which child is received the service of the service o	y at sisting of no dation of an obal vided by the or State Ge education	assistance (con ney, accommo- istenance) pro Commonwealt vernment for 1 of child, particulars
Joseph G. 28/12/33 Christian	1 St. James Place, Toorak.	Yes Retu	ırn		
So item (g) of Instruction	No. 23, Page 4.	hildren, Step-Children, Brothers of			Time!
Name of invalid and Date Relationship to Taxpayer. Birti		State if wholly maintained during those of warming the state \$0.5.50. Answer "Yes" or "Ho."	other way partially maintain for what period wholly maintain	r the What ed st dired. Certificate ined. Number. ount.	Total amount of pension received during year.
Abo to speyer, his opener, or his shilden and a WTITIOTAL LIMB (on Past of a Laws),	of 1946). Amounts; in the Olympia of Sgr. D	EXPENSES AND ATTENDAN of exceeding 250 (1) op to Literative No. 24, Page 1.	# 10 harted expenses) in 100	Address and a 91 p	said by the fell wing
Name of person in respect of whom Reintle	obship to Taxpayer.	Name and Address of Legally Qualific Practitioner, Optician, Dentist,	nd Medical State natu	re of expenses,	AMOUNT.
		See Statement	Attached		72
ceipts muse be produced on request, and, unle	s full details required			TOTAL E	72
LIEE ASSURANCE premiums paid, and avenue made to a FRIENDLY SOCIETY, UPERANNUATION PUND, SUSTENTATION, or similar FUND. (Maximum amount allowable £150)	A,M.P.So	CLAIMED		£599 150	•
TES and LAND TAXES, for which the tax paid for excess water (attach fise) FIS of El and upvards to Public Charitable	ederal Land	d Tex	victorian Red		94 50 294

MRS. FRANCIE UNA CHRISTIAN

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

In the High Court of Australia

No. 19.

ио. 19.

Return of

1950.

Income and Statement.

1st December

ITEM 17. DIVIDENDS RECEIVED

10

30

(a) Taxable

Ampol Petroleum Limited £70.6.3 Bebarfalds Limited 74.11.11 Hotham Estates Pty.

Limited 232.16. 0

Industrial Acceptance

Corporation Limited 3740.12.6

Melbourne Properties

Pty. Ltd. 388.16.0 £4507.2.8

(b) Subject to Rebate under Sec. 107

Bebarfalds Limited £2551. 7. 4

Hotham Estates Pty.

Limited 77.16.9

Melbourne Properties

Pty. Ltd. 312.0.0 £2941.4.1

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

Victorian State Savings

Bank <u>12.10.1</u> £249.15.1

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
Turnbull's Pharmacy

40 Turnbull's Pharmacy (Chemist) 8.10.11 £18.7.4

In the High Court of	Geoffrey Alexander Christian - Husband		
Australia No. 19.	Dr. Albiston 2.2.0 McCallum and Halkyard (Dentists) £27.10.0 CLAIMED 10.0.0		
Return of Income and Statement, 1st December	Ford and Company (Chemist) 17.11 Turnbull's Pharmacy (Chemist) 8.10.11	£21.10.10	
1950 - continued.	Joseph Christian - Son.		
continued.	Dr. Sinn 9.9.0 Ford & Company (Chemist) 17.10 Turnbull's Pharmacy (Chemist) 8.10.11	£18.17.10	10
	Patricia Christian - Daughter		
	Dr. Sinn Ford and Company (Chemist) Turnbull's Pharmacy (Chemist) 8.10.11	£13.12. 9	
		£72. 8. 9	

(Sgd.) F. Una Christian.

No. 20.

Notice of Assessment, 7th June 1951

No. 20.

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

- 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)

Pile No. C. 42374

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	Rates-P	ence per £
Property (a) Other than (b) 27533 (b) Interest on Com. Loans issued prior to 1-1-1940	18 18	108.3121 118.6948
Total #8206		49.8550
Gross Contribution and Gross Tax	£615. 9	£4026. 2
Deduct Relates	£	£ 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	c	£
Additional Amounts for Income understated by £	d c	£
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	² 615. 9	28016.17 29806.17
Income Tax_Develle/To be credited		£1790
Contribution To be credited	£ 690 9	
Income Tax and Contribution—Percebie/To be credited Credit for Group Certificates and/or Tax Stamps furnished with		£2480. 9
Net Amount-Perchie/To be credited		£2480 0
Arrears: Dr. by transfer to 49/50.		£2480. 9
Date 7.6.51		- NTTO

MAPORTANT
Please forward this notice
with payment.

nacoupt will be printed by each register in space above. HOURS FOR PAYMENT (At Address torsen) 9.30 a.m. to 3 p.m. (Meader 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.

Fourth Floor, London Stores Building

152 Elizabeth Street, Melbourne, C.1.

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]	.T. F	orm 8	
	INCOME TAX AND SOCIAL SE	RVICES	CONTE	RIBUTI	ON	Court of Australia
	ALTERATIO	n shee	T			No. 20.
	Name Mrs. Francie U. Christia				42374	Assessment,
	Alterations made in Return of year ended 30/6/50	Income	deriv	red du:	ring	7th June 1951 - continued.
	Description of Alterations	Exer	-	Pro- perty	Total	
		€		£	£	
	Net Income as returned	66	0	6160	6820	
10	Income from Estate Joseph Na	than:				
	As Returned £82 PE £1147 Pt	у.				
	As Assessed £82 PE £2083 "	Add		+936	+936	
	including £9 Commonwealth Loan					
	Interest subject to 1930/31 rates and £	3				
	interest subject to rebate of 2/- in £.					
	subject to repate of 2/- in &.					
20	Dividend received from Bebarfa. Limited is subject to 79.94% Sec.107 Rebate	lds				
	As Returned £75					
	As Assessed £525	ADD		+450	+450	
	Please confirm that no dividend were received from :-	ds				
	Melford Motors Neals Motors Lanes Motors Ajax Insurance Co.					
	for the year ended $30/6/50$.					
30	Taxable Income as shown in attached notice -	£ 66	0	7546	8206	

No. 21.

Notice of Amended Assessment, 9th January 1953.

No. 21.

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

COMMONWEALTH OF AUSTRALIA I.T. Perm 18 NOTICE OF AMENDED ASSESSMENT—CENTRAL OFFICE—1965-19 51 INCOME TAX AND SOCIAL SERVICES CONTRIBUTION (Based on Income Derived during Year ended 30/6/1950)

M N C 42 374

> Mrs. Francis U. Christian. C/- J. V. Ratcliffe, Beq., 53 Martin Flace. 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	As previously			Social Services Contribution	Income Tag
Item	assessed	Adjustment	As Amended	Rates-P	onco per 1
Personal Exertion Property—(a) Other than (b) (b) Int. on Com. leans issued prior to 1/1/40.	7533	132187	660 1 39720 1 3	18 18	158.8161 159.4413 70.1633
Total	8206	1 12187	140393		
Gross Contribution at Deduct Robotos	ed Green Tell			40529.9	* 93261.19 * 377. 9
ended 20th June, 195 Additional Amounts 2	6 or late or no i for Income un	return derstated by	. 1 32187	g g 4957	. 92884.10 . 44579. 8 . 4291. 3
Less Provintensi Amot June, 1888	unts in respect	of income y	ear ended 30th		9806.17
Income Tax—Payable/	TOTAL MENTAL PROPERTY.	I X			
Contribution —Payabl	·/Transiti	飲		4180.11	
Income Tax and Cont	ribution—Pays	ble/To			446128.15
Credit previously allet	red				s 2480. 9
Not Amount—Payable, Arroare:	Table River	ŧ			948609. 4
Total Amount—Poyab Date 9.1.53.	le/Te in the	M Inc.	in W. A	Y/E 30.6. 1.	948609. 4

Please ferward this notice with payment. Receipt will be printed ly cash register in sp

BURS FOR PAYMENT (At Address berton)

9.30 a.m. to 3 p.m.; (idenday to Friday)

This amount is due and payable on 12, 2, 53, (exclusive of arrease which are payable furthwith unless otherwise arranged). After that date. additional tax and contribution shall be due and payable at the rate of tax per contain per answer on the amount unpold. D.L. CANAVAN

Pourth Floor, London Stores Building, 152 Blimboth Street, Melbourne, C.1. Deputy Commissioner of Tossetion.

LIATERIAL

Objection may be lodged within 60 days after service of this Metice 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 difficult, the full amount of the Tax and Contribution must be paid on or before the date of payment qualities invoca-

	INCOME	TAX AND SOCIAL SEI			. For	m 8	In the High Court of Australia No. 21.
	Name Franci	e Una Christian		File No.	C 42	374	
	Alterations	made in Return of	Tncome	harivah	duri	n <i>a</i>	Notice of Amended
		ear ended 30th Jur			. u.u. 1.	'' 5	Assessment, 9th January
	Descript	ion of Alterations	3	Personal I Exertion		Total	1953 - continued.
				€	£	€	
10		me as previously essed		660	7546	8206	
	proportion	ed by you being you of distributions rowing companies :-	nade				V
	Company	Amount Date of of Distri-Distribution	Pro-				
20	Lane's Motors Pty. Ltd.	£262232 20.12.49 175493 20.12.49 11866 22. 3.50	11145	2	8553	28553	
	Neal's Motors Pty. Ltd.	£137086 20.12.49 121556 20.12.49 154997 20.12.49 36444 22. 3.50	8 1 92 10446	7	0330	3 0330	
30	Melford Motors Pty. Ltd.		17678			30332 35349	
		unts subject to se bate as below)	ection		-		
	Income from Es	tate of Joseph Nat	han,				
	As previously As now assesse	assessed £82 perso exertion £2083 d £82 personal exertion £2040	pty.	1	8325	18325	

In the High Court of Australia	Description of Alterations	Personal Exertion		Total	
No. 21. Notice of Amended Assessment, 9th January 1953 - continued.	Income from Estate of Catherine M. Nathan, Dec'd. As previously assessed £82 personal exertion £256 pty. As now assessed £82 personal exertion £19884 " 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. £4503 Taxable Income as shown in	S :	19628	19628	10
	attached notice -	£ 660	139733	140393	

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

COMMONWEALTH OF AUSTRALIA

INCOME TAX AND SOCIAL **SERVICES** CONTRIBUTION

CENTRAL OFFICE

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 lst July, 1950, to 30th June, 1951

Form

C.42374.

For Office Use Only

HOW TO PREPARE THIS RETURN

In Insert NAME and ADDRESS and other details required below.

- 2-Insert details of ALL INCOME Page 2. Lot ed under an extension of time until 31/10/51
- 3. Insert details of DEDUCTIONS claimed Page 3. granted in letter dated 10/9/51 IFX/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.

or documents are not available from your employer by 31st July, 1751, YOUR EMPLOYER should make an applicable to the Taxation Office for an extension of time to cover the lodgment of returns by his employees.

7. Make DEGLARATION below, and SIGN personally...

THIS RETURN SHOULD BE LODGED WITH THE DEPUTY COMMISSIONER OF TAXATION (GENTRAL OFFICE) BOX 769C, G.P.O., MELBOURNE

erce, send this return to the Deputy Commissioner of Taxation in the Capital City

	Surname USE BLOCK LETTERS	Christian Names
NAME IN FULL	Hrs. CHRISTIAN Francie Un Strike out whichever do not apply.	a
Postal Address for Service of Notices	C/- J.V. Ratcliffe, 53 Martin Plac You are required to notify to the Deputy Commissioner any change of a	e, Sydney. ddress for service of notices.
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 ltem 24 on Page 3 is completed.
My Occupation is	Home Duties	When stating industry and occupation, state what kind manufacturer, wholesaler, retailer, crafcsman, &c.
Employer's Industry	<u> </u>	Unemployed persons to state industry of last employer
Last Return lodged at Taxation Office (Capital City)	Central Office.	If no previous Return, a tach state- ment giving reasons and showing
My address then being	as above.	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.†

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

Dated this Eighteenth day of

October.

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

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

Trustees are not to disability. A partnership or her share of the profits.	wable except on income to	N STATEMEN to which no person in the circumstance							son who is u	nder a legal kable on his
Name in full of each Partner	Residential Address	is the Beneficiary	ender any legal	Share of Income, not including Salary, to which each partner is entitled or which is distributible to each beneficiary		OFFICE USE ONLY			LY	
or Beneficiary		disability ? (Yes or No)	Partner	•	An	nount .	C/	Loan	Rebate	General
					P.E.	Pty.	To 1940	From 1940	- Keente	General
			-		'	٠				
							<u> </u>			<u> </u>
		<u> </u>	·				<u> </u>	├ ─ -		l
			.[
Where	e a beneficiary is entitled to a	share of specific income	, or where a	n annuity is pays	ble from	Corpus, pa	rticulars sl	ould be stat	ed.	

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 casquing on business who does not furnish with his return an agent's certificate.

Cross out whichever does not apply. does not apply.

Question	Answer
(I) 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?	information supplied in writing on the
CERTIFICATE I John V. Ratcliffer if ication wh BY AGENT the answers set forth above in the second column in this statement opposite to the	ere to bo sestible to satisfie the pelson of the der atty only above ever a fee for the repair of the over the over particular.
22nd October, 1951.	t Signoture of Agent J.V. Ratcliffe. (Sgd.)
† Where the agent is a parametring one company, this provides a mass to signed in the same of the	O DO
passes in section of the second of the secon	Agent's Registered Number 232 a

Whether	AT STAMPS C	TES AND	OR Itached t	O BAGE	•		INCOME 1	ON
Serial Number ! Come Come		-		od of	-	ments /	 -	
Serial Number Group Certificate or Tex Stamps Sheet	Employer's	Name		oyment	-	d.	-	
		-		to			1	

			<u> </u>	to			······································	
(Office only)				10			,	
Credit Warrant No.			TOTALIK	STALMENT	s €			
INCOME NOT INCLUDED A	BOVE							
Salary, wages, stipend, bonuses, workers'	compensation (give	details), ove	refine, and earn	ngs as emp	oyee of	•••••••		
Value of (a) Board £ ; (b) Us Living-away-from-home allowance, travell tenance, and other allowances allowe	ling allowance, ense	rtainment alle	owance, cash all	me by emp	oyer forlieu of quar	weeks		
Pay and allowances earned as a member				· ··		• • • • • • • • • • • • • • • • • • • •		
Five per centum of retiring allowance, gr								
Pension (not being a War Pension, or In	perid, Old Age, or	Widow's Pens	ion), superannua	tion, or reti	ring allowanc	e received		
from								
Profits from sales of land, leases, shares.	or any other prope	rty, purchase	d for re-sale (att	ach full par	ticulars) .			
Share in partnership			•			·		
Income as beneficiary under will, settlemen	_							1
(where must income is from personal of	•				·· /·			
Other income from personal exertion (at All such allowances must be shown. Expendite		chereof may be c		7 or 33.		'		
			OME FROM		JAI FYE	RTION		
		THE HITC	OFIL TROP	I EKSOI	TAL LAL	*****		
INCOME FROM PROPE	RTY		·	-			£	
GROSS RENTS—including rent from sub-								
DIVIDENDS (including Exempt and Ex-Au	-				ns)	• • •		
()					Gross	Amount	-	
	Name of Compa	iny			Gross /			
•-			*		-			ĺ
					:			
See state	ement attac	hed			ļ			
								ļ
								:
							1	
							C E C 2	
If it is alriand that the whole or or	and any dividend	is average as		en ehould	<u> </u>		6 <u>523</u>	
If it is claimed that the whole or pa be inserted against the dividend. D	dividends on Preferen							
			ould be separate	ly shown.				
		it be expresse	d in Australian	ly shown. Currency.				
INTEREST RECEIVED OR CREDITED TO	ME (including Ex-A	ustralian Inte	ed in Australian (Currency.				
INTEREST RECEIVED OR CREDITED TO	ME (including Ex-A	ustralian Inte	ed in Australian (Currency.				į
	ME (including Ex-A	ustralian late	ed in Australian (, 1940	Inter			
	ME (including Ex-A	t be expresse	d in Australian rest) ist JANUARY	, 1940				i
	ME (including Ex-A	t be expresse	d in Australian rest) ist JANUARY	, 1940				
	ME (including Ex-A	t be expresse	d in Australian rest) ist JANUARY	, 1940				
	ME (including Ex-A	t be expresse	d in Australian rest) ist JANUARY	, 1940				
	ME (including Ex-A	t be expresse	d in Australian rest) ist JANUARY	, 1940				
Interest on Commonwealth Govern	ME (including Ex-Anment Loans Issued Principal	t be expresse sustralian late PRIOR TO Rate	ed in Australian rest) Ist JANUARY Maturity	, 1940	=			
Interest on Commonwealth Government on Commonwealth Government on Loans issued free of St	ME (including Ex-Anment Loans Issued Principal Frament Loans issued tate Income T2: by	PRIOR TO Rate AFTER Ist State Author	ed in Australian rest) Ist JANUARY Maturity J E JANUARY, I	940, on Sta	=	ent Loans		
Interest on Commonwealth Govern	ME (including Ex-Anment Loans Issued Principal	t be expresse sustralian late PRIOR TO Rate	ed in Australian rest) Ist JANUARY Maturity	940, on Sta	te Governm	ent Loans		
Interest on Commonwealth Governand on Loans issued free of State of Government or Public or Municipal Body	ME (including Ex-Anment Loans Issued Principal Frament Loans issued tate Income T2: by	PRIOR TO Rate AFTER Ist State Author	ed in Australian rest) Ist JANUARY Maturity J E JANUARY, I	940, on Sta	te Governm	ent Loans		
Interest on Commonwealth Government or Public or Municipal Body Commonwealth Commonwealth Commonwealth Commonwealth Commonwealth Commonwealth Commonwealth	Principal Principal Principal Principal Principal	PRIOR TO Rate AFTER Ist State Author	t JANUARY, I	940, on Sta	ite Governm	ent Loans		
Interest on Commonwealth Government or Public or Municipal Body	Principal Principal Principal Principal Principal 300 6,000	Rate AFTER Is: State Author Rate	t JANUARY, I ities Maturity D 15.11.1	940, on Sta	9 15 195 0	ent Loans		
Interest on Commonwealth Government or Loans issued free of Standard Body Commonwealth Commonwealth Commonwealth Commonwealth	Principal Principal Principal Principal Principal	PRIOR TO Rate AFTER Ist State Author	t JANUARY, I	940, on Sta	9.15 195.0	ent Loans		
Interest on Commonwealth Government or Public or Municipal Body Commonwealth Commonwealth Commonwealth Commonwealth Commonwealth Commonwealth Commonwealth	Principal Principal Principal Principal Principal 300 6,000	Rate AFTER Is: State Author Rate	t JANUARY, I ities Maturity D 15.11.1	940, on Sta	9 15 195 0	ent Loans		
Interest on Commonwealth Government on Loans issued free of State	Principal Principal Principal Principal Principal 300 6,000	Rate AFTER Is: State Author Rate	t JANUARY, I ities Maturity D 15.11.1	940, on Sta	9.15 195.0	ent Loans	237	
Interest on Commonwealth Government or Public or Municipal Body Commonwealth Government Loans	Principal Principal Principal Principal Principal 300 6,000	Rate AFTER Is: State Author Rate	t JANUARY, I ities Maturity D 15.11.1	940, on Sta	9.15 195.0	ent Loans	237	
Interest on Commonwealth Government on Loans issued free of St. Name of Government or Public or Municipal Body Commonwealth Government Loans Other Interest	Principal Principal Principal Principal Principal 300 6,000 1,000	Rate AFTER Is: State Author Rate	t JANUARY, I ities Maturity D 15.11.1	940, on Sta	9.15 195. 0 32.10	ent Loans est . O. . O. 5. O.	237	
Interest on Commonwealth Government on Loans issued free of St. Name of Government or Public or Municipal Body Commonwealth Government Loans	Principal Principal Principal Principal Principal 300 6,000	d AFTER Ist State Author	t JANUARY, I ities Maturity C 15.11.1 15.10. 15.10.	940, on Sta	9.15 195.0	ent Loans est . O. . O. 5. O.	237	
Interest on Commonwealth Government on Loans issued free of St. Name of Government or Public or Municipal Body Commonwealth Government Loans Other Interest Name of Government, Bank, Company, Firm or Person to whom money is lent	Principal Principal Principal Principal Principal 300 6,000 1,000	d AFTER Ist State Author	t JANUARY, I ities Maturity C 15.11.1 15.10. 15.10.	940, on Sta	9.15 195. 0 32.10	ent Loans est . O. . O. 5. O.	237	
Interest on Commonwealth Government on Loans issued free of St. Name of Government or Public or Municipal Body Commonwealth Government Loans Other Interest Name of Government, Bank, Company, Firm or Person to whom money is lent Victorian State	Principal Principal Principal Principal Principal 300 6,000 1,000	d AFTER Ist State Author	t JANUARY, I ities Maturity C 15.11.1 15.10. 15.10.	940, on Sta	9.15 195. 0 32.10	ent Loans est . O. . O. 5. O.	237	
Interest on Commonwealth Government on Loans issued free of St. Name of Government or Public or Municipal Body Commonwealth Government Loans Other Interest Name of Government, Bank, Company, Firm or Person to whom money is lent Victorian State Savings Bank	Principal Principal Principal Principal Address	d AFTER Ist State Author	t JANUARY, I ities Maturity C 15.11.1 15.10. 15.10.	940, on Sta	9.15 195. 0 32.10	ent Loans est . O. . O. 5. O.	237	
Interest on Commonwealth Government on Loans issued free of St. Name of Government or Public or Municipal Body Commonwealth Government Loans Other Interest Name of Government, Bank, Company, Firm or Person to whom money is lent Victorian State	Principal Principal Principal Principal Address	d AFTER Ist State Author	t JANUARY, I ities Maturity C 15.11.1 15.10. 15.10.	940, on Sta	9.15 195. 0 32.10 237.	ent Loans est . 0. 0. 0. 5. 0.	237	
Interest on Commonwealth Government on Loans issued free of St. Name of Government or Public or Municipal Body Commonwealth Government Loans Other Interest Name of Government, Bank, Company, Firm or Person to whom money is lent Victorian State Savings Bank	Principal Principal Principal Principal Address	d AFTER Ist State Author	t JANUARY, I ities Maturity C 15.11.1 15.10. 15.10.	940, on Sta	9.15 195. 0 32.10	ent Loans est . 0. 0. 0. 5. 0.	237	
Interest on Commonwealth Government or Public or Municipal Body Commonwealth Government Dans Other Interest Name of Government, Bank, Company, Firm or Person to whom money is lent Victorian State Savings Bank Industrial Accept	Principal Principal Principal Principal Address	d AFTER Ist State Author	t JANUARY, I ities Maturity C 15.11.1 15.10. 15.10.	940, on Sta	9.15 195. 0 32.10 237.	ent Loans est . 0. 0. 0. 5. 0.	2 <u>37</u>	
Interest on Commonwealth Government of Loans issued free of State of Government or Public or Municipal Body Commonwealth Government Loans Other Interest Name of Government, Bank, Company, Firm or Person to whom money is lent Victorian State Savings Bank Industrial Acceptance Corporation Limited	Principal Principal Principal Principal Address	d AFTER Ist State Author Rate 3 3 6 3 6 7	t JANUARY, I ities Maturity D 15.11.1 15.10. 15.10. 15.10. Principal 1.7.50 30.6.51	940, on Sta	9.15 195. 0 32.10 237.	ent Loans est . 0. 0. 0. 5. 0. 7. 9.		
Interest on Commonwealth Government or Commonwealth Government or Public or Municipal Body Commonwealth Government Loans Other Interest Name of Government, Bank, Company, Firm or Person to whom money is lent Victorian State Savings Bank Industrial Accept ance Corporation Limited Premiums, and other amounts received in licence (attach list)	Principal Principal Principal Principal 300 6,000 1,000 Address	d AFTER Ist State Author Rate 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Maturity I Ist JANUARY Maturity I Ist JANUARY, I ities Maturity I 15.11.1 15.10. 15.10. Principal I.7.50 30.6.51	940, on State 957 1953 Rate	9.15 195. 0 32.10 237.	ent Loans est . O. O. 5. O. 7. 9. odwill and		
Interest on Commonwealth Government of Loans issued free of St. Name of Government or Public or Municipal Body Commonwealth Government Loans Other Interest Name of Government, Bank, Company, Firm or Person to whom money is lent Victorian State Savings Bank Industrial Acceptance Corporation Limited Premiums, and other amounts received in licence (attach list) Share in partnership of	Principal Principal Principal 300 6,900 1,000 Address connexion with the	grant, assignmere partnership	As in Australian rest) Ist JANUARY Maturity I Language Maturity I 15.10. 15.10. Principal 17.50 30.6.51	940, on Str. 2057 1953 1960 Rate	13. 13. 1472. 435. Including good the State of	ent Loans est		
Interest on Commonwealth Government or Public or Municipal Body Commonwealth Government or Public or Municipal Body Commonwealth Government Loans Other Interest Name of Government, Bank, Company, Firm or Person to whom money is lent Victorian State Savings Bank Industrial Accept ance Corporation Limited Premiums, and other amounts received in licence (attach list) Share in partnership of Income as beneficiary under will, settlement	ment Loans issued Principal Principal 300 6,000 1,000 Address connexion with the (whe	grant, assignmere partnership trument of tru	As in Australian rest) Ist JANUARY Maturity I Language Maturity I 15.10. 15.10. Principal 17.50 30.6.51	940, on Str. 2057 1953 1960 Rate	13. 13. 1472. 435. Including good the State of	ent Loans est	435 .	
Interest on Commonwealth Government of Loans issued free of St. Name of Government or Public or Municipal Body Commonwealth Government Loans Other Interest Name of Government, Bank, Company, Firm or Person to whom money is lent Victorian State Savings Bank Industrial Acceptance Corporation Limited Premiums, and other amounts received in licence (attach list) Share in partnership of	ment Loans issued Principal Principal 300 6,000 1,000 Address connexion with the	grant, assignmere partnership trument of tru	Ist JANUARY Maturity I LIJANUARY, I ities Maturity I 15.11.1 15.10. 15.10. 15.10. siries Principal I.7.50 30.6.51	940, on Stranger of leases, property) in a teme:	13. 13. 1472. 435. Including good the State of	ent Loans est		

Page 3

DEDUCTIONS

	DEDUCTIONS FRO	TH FERSONAL	EXERTIO	N INCOME				
	Dependant Name in	Full Date of Birth	Place of Residence of Dependant	Separate net income during year. If no income	If whelly maintained for whole of year write "Whelly." If not, give details	Maximum Deduction for Dependants	AMOUNT CHAIMED	
24	SPOUSE or DAUGHTER- HOUSEKEEPER			write "Nil"		104		
25	CHILDREN UNDER					78 (for one)		
	OF AGE					52 (others)		
26	PARENTS					104	***************************************	
17	INVALID RELATIVES OVER 16 YEARS			mount of Other Income		78		
8	STUDENT CHILDREN 16-21 YEARS Give Name of Sch	. eel also		Value of October Government: Income Assistance	If not at chool for whole year tate period	78		
•	HOUSEKEEPER			If wholly engaged for who of year write "Wholly If not, state for wi period wholly engaged	pie ,	The second	•••••••	
_	MEDICAL, DENTAL, OP	TICAL, FUNERAL I	XPENSES.				•••••••••••	:
	Name of person in respect of Relati	onship to Taxpayer Name	and address of legally practitioner, uptician,	y qualified State r	nature of expenses indical, Dental, &c.	AMOUNT		
		See sta	etement a	ttached		6 4		
	ļ <u> </u>							
	Less Amounts recouped or payable	e by a Government, Publi	ic Authority, Soci	iety or Association	<u> </u>	N.i.l		
					NET CLAIM	<u>></u>	64	
•	SUBSCRIPTIONS	Paid to						
	LIES ASSLIBANCE							
2	LIFE ASSURANCE SUPERANNUATION &c., payments	Paid to	Society	_	Maximum deduction	£200	200	
	SUPERANNUATION &c., payments	Paid to			Maximum deduction }	£200	-	
•	SUPERANNUATION &c., payments	Paid to Federa	al Land Ta		Maximum deduction }		61	_
•	SUPERANNUATION &c., payments RATES and LAND TAXES	Paid to Federa Paid to See st			deduction §		-	_
3	SUPERANNUATION &c., payments RATES and LAND TAXES GIFTS to Public Institutions, &c CALLS paid to mining companies . ZONE AND OVERSEAS	Paid to Federa Paid to See St Paid to Place of residence within	al Land Ta	attached	deduction §	: }rd=	61	
3	SUPERANNUATION &c., payments RATES and LAND TAXES GIFTS to Public Institutions, &c CALLS paid to mining companies . ZONE AND OVERSEAS FORCES ALLOWANCES LIVING-AWAY-FROM-HOME	Paid to Federa Paid to See st Paid to	al Land Ta	attached Total	deduction §	: }rd=	61	i i
3 3	SUPERANNUATION &c., payments RATES and LAND TAXES GIFTS to Public Institutions, &c CALLS paid to mining companies . ZONE AND OVERSEAS FORCES ALLOWANCES LIVING-AWAY-FROM-HOME	Paid to Federa Paid to See st Paid to Place of residence within Rate of allowance Weekly	al Land Ta	Total rest Post Office	deduction S	: }rd=	61	- P STON SE
	SUPERANNUATION &c., payments RATES and LAND TAXES GIFTS to Public Institutions, &c CALLS paid to mining companies . ZONE AND OVERSEAS FORCES ALLOWANCES LIVING-AWAY-FROM-HOME ALLOWANCE Any other PERSONAL EXERTION	Paid to Federa Paid to See st Paid to Place of residence within Rate of allowance Weekly	al Land Tatement at Zone No.	Total rest Post Office	Period of Reside	: }rd =	61	
3	SUPERANNUATION &c., payments RATES and LAND TAXES GIFTS to Public Institutions, &c CALLS paid to mining companies . ZONE AND OVERSEAS FORCES ALLOWANCES LIVING-AWAY-FROM-HOME ALLOWANCE Any other PERSONAL EXERTION	Paid to Federa Paid to See st Paid to Place of residence within Rate of allowance Weekly	al Land Tatement at Zone No.	Total rest Peet Office Amount received	Period of Reside	: }rd =	61	The same of the sa
2 3 6 5 5 5	SUPERANNUATION &c., payments RATES and LAND TAXES GIFTS to Public Institutions, &c CALLS paid to mining companies . ZONE AND OVERSEAS PORCES ALLOWANCES LIVING-AWAY-FROM-HOME ALLOWANCE Any other PERSONAL EXERTION DEDUCTIONS DEDUCTIONS FROM	Paid to Federa Paid to See st Paid to Place of residence within Rate of allowance Weekly N Give Details)	Zone No. Period of receipt TOTA	Total rest Pest Office Amount received L PERSONA	Period of Reside	: }rd=	61	TO SEE
	SUPERANNUATION &c., payments RATES and LAND TAXES GIFTS to Public Institutions, &c CALLS paid to mining companies . ZONE AND OVERSEAS PORCES ALLOWANCES LIVING-AWAY-FROM-HOME ALLOWANCE Any other PERSONAL EXERTION DEDUCTIONS DEDUCTIONS DEDUCTIONS FROM Lates and Land Taxes for which the tax	Paid to Federa Paid to See st Paid to Place of residence within Rate of allowance Weekly N Give Details) M PROPERTY II Repayer is personally liable, p	Zene Nec	Total rest Post Office Amount received L AL PERSONA From which rent is r	Period of Reside	: }rd=	61 252 JCTIONS	A SEE NOTE
	SUPERANNUATION &c., payments RATES and LAND TAXES GIFTS to Public Institutions, &c CALLS paid to mining companies . ZONE AND OVERSEAS PORCES ALLOWANCES LIVING-AWAY-FROM-HOME ALLOWANCE Any other PERSONAL EXERTION DEDUCTIONS DEDUCTIONS FROM	Paid to Federa Paid to See st Paid to See st Paid to Place of residence within Rate of allowance Weekly N (Give Details) M PROPERTY II Expayer is personally liable, p	Zone New Period of receipt TOTA NCOME paid on property (a) properties from	Amount received Amount received From which rent is rewhich rent is received.	Period of Reside	: }rd=	61 252 JCTIONS	

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		157 3	15 7 3						
NET INCOME		7 52 <u>3</u>	7523						

....for collection of income from property ...

TOTAL PROPERTY DEDUCTIONS & 1

MRS. FRANCIE UNA CHRISTIAN

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

ITEM 15 - DIVIDENDS RECEIVED

Ampol Petroleum Ltd.

"A" Preference £64.15.5

Ampol Petroleum Ltd.

10

20

Ordinary 95.4.0

95. 44. 0. 0 Bebarfalds Ltd. "A" Preference 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.

1 1 Jan 1980

555.12. 3 £6,523.10.0

DIVIDENDS (REBATEABLE UNDER SECTION 107)

Ajax Insurance Co. Ltd. 7,456.11.0 167. 4. 5 71.18. 2 Allcars Pty. Ltd.

Hotham Estates Pty. Ltd.

Lane's Motors Holdings Ltd. 482. 9. 2 Melbourne Properties Pty. Ltd. 240. 4. 8 Melford Motors Pty. Ltd. 14,549.17.

£22,968.4.8

ITEM 21 - INCOME AS A BENEFICIARY FROM :- .

Commonwealth Divi- Other Ioan Interest Total dends Income 1930 Sec.

rates 160AB

(Estate of the late 87 63 30 Catherine M. Nathan 513

Estate of the late (Joseph Nathan

201 1,131 8 3 1,343

> £1,856 Total

In the High Court of Australia

No. 22.

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

In the High Court of Australia	ITEM 30 - MEDICAL, DENTAL & OPTICAL EXPENSES ETC. Self.	
No. 22. Return of Income and Statement, 18th October	Dr. K. Fairley Dr. Rome A.J.S. Halkyard (Dentist) Ford & Co. (Chemist) Ernest Bradley (Chemist) Turnbull's Pharmacy (Chemist) 6.0.7 £19.13.10	
1951 - continued	<pre>Husband (Geoffrey) Dr. K. Fairley 2.2.0</pre>	1,
	Ford & Co. (Chemist) Ernest Bradley (Chemist) Turnbull's Pharmacy (Chemist) 6.0.7 £11.1.4	Τ,
	Son (Joseph, born 28.12.1933) 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) 6 7 £22.11.10	20
	Daughter (Patricia, born 6.4.1938) A.J.S. Halkyard (Dentist) 1.10.0 Ford & Co. (Chemist) 1.4.0 Ernest Bradley (Chemist) 1.14.11 Turnbull's Pharmacy (Chemist) 6.0.6 10.9.5 £63.16.5	
	ITEM 34 - GIFTS AND DONATIONS TO PUBLIC INSTITUTIONS:-	
	Lord Mayor's Hospital Fund 100.0.0 Melbourne Church of England Girls Grammar School - 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	30
	Victorian Blind Institute 10.10.0 Victorian Red Cross 100.0.0 Young Women's Christian Association 10.10.0 £1252.10.0	40

No. 23.

Notice of Assessment, 8th May 1952.

No. 23.

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

Nature of Payment tendered to be filled in here by TAXPAYER

Tex Instalment Stamps Interim Stamps Recolpt Certificate of Credit Group Certificate Cosh or Cheque

TOTAL &

CENTRAL OFFICE

SERVICES TAX AND SOCIAL CONTRIBUTION INCOME

d. 42374

Christia.

Francie U.

- J. V. Kateliffe, Esq.,

53 Martin Flace,

8.5.52.

Tavable and Contributable Income

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

AMOUNT PAYABLE

5023.

Circlit for Certificates and or fax Namps formished with return £ Processing Par & Contribution | Leas Processional Tar & Con- Income Tar & Contribution button in respect of PAYABLE Very Kindon, 30 o 1952 (necome Year Ended 30.6.3) TO BE CHARLED 5023 4878.17.- 4291. 3.-.

Net Tax & Contribution on In one derived during Ver Kinded 30.0.1031

Peduct Robates

Further Tax and Contri-bution on Property Income

Contribution Interest Veer Entered 30 6 1051

Property £ 7981

329.13.8.

1141.14. --Additional Amount, Late 200000000000

Return / Omitted Income

herein be der and 1.6.52.

N. 3. 6.

SYDNEY.

4435. 7.-.

	1951 - 1952 INCOME TAX AND SOCIAL SERV ALTERATION S Name MRS. F.U. CHRISTIAN Alterations made in Return of In year ended 30th June, 1	TICES CONT HEET File No come deri	RIBUTI	374	In the High Court of Australia No. 23. Notice of Assessment, 8th May 1952 - continued
	Description of Alterations	Personal Exertion	perty	Total	
10	Taxable Income as returned	£	€ 7523	£ 7523	
20	Dividend received from Ajax Insurance Co. Ltd. £7456 Assessed as 93.41% Exempt £7008 Gift to Young Women's Christian Association - Disallowed 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."		+448	+448 +10	
	Taxable Income as shown in attached notice - £		7981	7981	

No. 24.

Notice of Amended Assessment, 9th January 1953.

No. 24.

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

Nature of Payment tendered to be filled in here by TAXPAYER

			£	5.	d.
Tax Instalment Stamps				-	
Croup Certificate			-		
Certificate of Credit	_				
Interin. Stamps Receipt			and the same		
Cash or Cheque					
TC	T.	IL.	4		

DO NOT DETACH

CENTRAL OFFICE:
INCOME TAX AND
SOCIAL SERVICES CONTRIBUTION
1951

C. 42374

See Story or Wage &

Amended on account of —

Adjustments as per
form 8 herewith.

s of communications.

File No.

Amended Lasause and unschedule income

Mrs. Francie U. Christian.

5] Martin Flace,

BYDSEY.

C/- J.V. Ratchiffe, Esc.

Property

83837

Amended Net Tax and Contribution in respect of Income Year Enfect 20th June. 1951

Additional Amounts—Late Return or Omitted Income 275356

Amounted Provincessi Amount in respect of Income of Year Ending 19th June. 1952

Amended Account of Bosic Tax and Contribution. Income Year Exited 10th June, 1951

Further Tax and Contribution on Property, Income Year Ended 30th June, 1951

363. 6.6. 37. 2. -61325. 13. -

60999-------

4070.17.-

Less Provisional Associat in respect of lacome of Year Ended 30th June, 1951

946+9.13.-.

Ant. prevly. paid tax.

£ 90358.10.-

5023....1....

Duted at Melbourne
The assument advised berein is due and payable on

Amended Assenst, Payable
Amanus due as per.
N/A Y/E 30.5.50.

148609. 4.-.

9.1.53. | 12.2.5

TOTAL AMOUNT PAYABLE :

233944.13.-

	I.T. Form 8 INCOME TAX AND SOCIAL SERVICES CONTRIBUTION	In the High Court of Australia
	ALTERATION SHEET	No. 24.
	Name Francie Una Christian File No. C 42374	Notice of
	Alterations made in Return of Income derived during year ended 30th June, 1951	Amended Assessment, 9th January 1953 -
	Description of Alterations Personal Pro- Exertion perty £ £	continued
10	£££ Taxable Income as previously assessed - 7981 7981	
	Income derived by you being your proportion of distributions made by the following companies:-	
	Amount Date of Your of Distri- Pro- Distri- bution portion bution	
	Neal's Motors Pty. Ltd. <u>£360076</u> <u>25.6.51</u> <u>£24267</u> 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)	
	Income from Estate of Joseph Nathan, Dec'd.	
	As previously assessed £1343 property As now assessed £9494 " 8151 8151	
30	Income from Estate of Catherine M. Nathan, Dec'd.	
	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.	
	Taxable Income as shown in attached notice £ 83837 83837	

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

File No....

the course and send this Return to the Deputy Countries of Tanation. We Louidle Street, Voltour e, C.I.—

(3, it mouse other than a large, we had so discounts, and devel from more than State, to the D and Conversion over of Tanation bonden Stores By ding, 152 Elegabeth 6, or, Me ham (1)

Memory of the Differe Forer—see feomote.

CONTRIBUTION—VICTORIA
PERSONAL RETURN

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

Form Δ

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

LATE Renty James. NAME IN FULL OF PERSON Strate out whichever do not apply. (Write name plainly in last's letters -rasmics JUNEAU WILLIAM PROPERTY Vie-28 Albany Boad, Toerak. States from which Australian many in the to the local Postal address for service of Notices O'- J. V. Ratoliffe, Box. Occupation Director. 53 Hartin Place, System.
(You are required to postly to the Deputy Commissioner any Employer's Industry Lest Beturn lodged at Taxation Office at (Capital City).... Notice -- (i) If an entropyer or a class on own and perhaps to plant in state of source of last city My address then being (2) When stating industry If name changed, state former name Thelms Marie Legs. Return, attach state out going reasons and enwing Date of Earth, and showing for each of the previous three years If relate claimed for spouse, Statement No. 1 must be completed. ONS WANTED RETURNS ON PASS OF THE METCH. WHERE TAX HAS BEEN EVADED THE PENAL PROV PENALTIES. DEE "INSTRUCTIONS TO FEE PART A.—INCOME FROM PERSONAL EXERTION.

1. Salary, wages, stipend, boanses, overtime and earnings as employee of thre Only 1000 (Gross amounts, must be shown including superannuation, tax and contribution instalments, and other sums dejucted before our Original Group Certificates and Tax Stamps Sheets must be enclosed with this return and Statement No. 2 like in 2. Value of (a) Board £ ______; (b) Use of premises or quarters £ ______allowed to me by employer for _______.

4. Living-away-from-home allowance (See Statement No. 4, Page 3). Travelling allowance, Entertainment allowance, cash allowance in here of quarters, sustenance and other allowances allowed to me by employer (attach list)

4. Pay and allowances carned as a member of the Deience Force, including a member of the Civil Deience Force. (Also fill in Statement No. 5) 5. Five per centum of retiring allowance, gratuity or compensation received in lump sum (total amount received £ 5. Pension (not being a War Pension or Invalid, Old Age or Widow's Pension), superannuation or retiring a lowance reserved from 7. Fees, commissions (attach list) where paramership mooms is from personal execution 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 meome from versonal exertion (attach hat) Total Income £ ". All such allowances must be shown. Expenditure deductible in respect thereof may be claimed under hem is DEDUCTIONS.-Attach lists where called for. being trade, beariness or professional association or union 14. Any other deductions (attach list). Do not include amounts claimed on page Z. Total Deductions f 2636 15. Net Income from Personal Exertion PART B.—INCOME FROM PROPERTY. 16. Gross rents-including rent from sub-letting (asteoh list) 17. Dividends as per Statement No. 6

18. Interest received by or creditedeto me, as per Statement No. 7 (EXCLUDING INTEREST FROM SAVINGS BANKS AND COMMONWRALTH I LANGE 19. Premiums, and other amounts received in connexion with the grant, assignment or currender of leases, including goodwill and bround (attach list) (where partnership income is from property) in the State of 10. Share in partnership of. 21. Income as beneficiary under will, settlement, deed of gift or instrument of trust of Total income £ DEDUCTIONS.-Attach lists where called for. 23. Rates and Land Taxes for which the taxpayer in personally habis, paid on property from which rent in received (attach list).
24. Repairs (not including alterations, additions, or improvements) to properties from which rent is received (attach list). 25. Insurance Premiums (Pire, Burglary, &c., paid on income-producing properties (attach list) 26. Interest paid to. of ______ burrowel money said to produce mouse from property for collection of income from property 27. Commission paid to 28. Rent paid to. for property or part thereof from which rent is received 29. Any other deductions (attach list). Do not include amounts claimed on page Z ... Total Deductions 30. Net Income from Property ٤ TOTAL NET INCOME FROM PERSONAL EXERTION AND PROPERTY—(Add Items 15 and 30) PARTICULARS RELATING TO SOURCES OF INFORMATION. To be given by— A. Any person who charges directly or indirectly any see for preparing, or assuming to prepare, this return a continuous of the best and attention of the best attentions. Question. (i) What books of account, if any, are kept by or on behalf of the tampayer?
(ii) By whom are those books of account kept? (State name and address)
(ii) A re those books of account audited each year? If so, by whom?
(ii) Is the return in accordance with those books?
(iii) If the return been prepared?
(iii) If the return been prepared?
(iii) Have you satisfied yourself, and, if so, how, that the books of account, information upon which the return is bessed, are correct and disclose the whitecome from all sources?
(iv) B -No. (to be by approximately for parent magnituded in (A) WHEN KIND WE THE TAX HIS RETURN SHOL naving charged the taxpayer a fee for preparing or assisting in the DECLARATION. I, the person making this Return, declare that the particulars shown therein, and also those stated in the Accounts, Balance sheets. Decreeds and Large th, are true and correct in every particular, and disclose without reservation or exception a full and complete statement of the total income largest from all sources both in and out of Australia by during the year let July, 1949 to June 1967;

Add the return has been made up for any other period, after this declaration accordingly. Install the appropriate Dated thm August _day of (SIGN HERE.) USUAL SIGNATURE OF TAXPAYER SOLO _1950. Tariya yang pan-

STATEMENT No. 2) AND SHOULD BE PINNED (NOT PASTED) TO BACE 3.

CHE PAGE 1 HEREOF FOR "CLAPM FOR CONCESSIONAL ARROYM CLEAR.

Page 2

CLAIM FOR CONCESSIONAL ALLOWANCES SUBJECT TO REBATE OF TAX.

NOTE ONLESS FOLL PARTICUE AS AND ANYTHEN AND INSCRIPTION AS RECORDED IN THIS STATEMENT, KEIMTELL WILL WEST SEALENWED.

		nd (d) of last				Income	during the year o	a set a street	ly tenintain	to the to
Name of Dependant (incl	hiding Spouse) or R	louerkeeper.	Belationship to Taxpayer.		of Enddence of out or insurfaceper.	Spoop full Relative, is or Parent a	ter marriage). Pen mugister home ter part from Takpa)	er e period s	of year ead by: " If top wholly typics	otars for wife larger for wife
Suraday	Full Chris	tian Names.				contribut	orate "Na."		cont of my	yetar, miasta dessa u
1				1				/		
	-	i an		1	02.70			_		
ILDREN UNDER 16	YEARS OF	AGE. See ;	tem (c) of Instr	oction No.	23, Page 4.	11 mm	e it waster	if not would	in residence	ed for the otal
Name of Child.	. /	Date o	of Birtin.	Place	of Besidence.	25/3/10	thing during of year excell An-ner	partially may which may dering year	distained or admined of	that officer was for what seri- late-open defined die passet 16 years amount.
					. ,					
		1			./	1				
			1		/					
		1		/		1				
				/						
DENT CHILDREN	16-19 YEARS	OF AGE.	tee item (5) of	Instruction	n Non 23, Page 4.					
			/ ma	estained of	If got wholly maintake of the year, silve in way partially mainta	what other	Name and ad	KINGS ME	distant of a	s mendante (co- mane) mereman medenante pr
Name of Child.	Date of Birth.	Tion of Beds	the y	ncr ended 0.6.50. ur " Ves "	what period wholly slip income derived furti- child while over 10	programmed. If	which shild to rectime determine. school of units whole year, sta	If not at	or State educat	be functioneral feweraperat for tion of room
		/	or	" He."	rider 19 years of amount.	var place			MOVE CI	ili partirolate.
	/						1	- 1		
ALID DEPENDANTS	0/27 10 7	PARS OF	ACR' (C.C.	n Stee Ch	ilden Post	er Klarama)	-			
	oven 10 1			ni, otep-Ub	mured, oronome (n owners.		1		
Name of Invalid and Relationship to Taxpayo	De De	to of	Place of Bed	Namon,	State if wholl maintained dur whole of year	ing whole o	wholly maintains of the year state my partially make	in what of	Pendos	Total sites;
		Irth.			Answer "Yes	" If Incut	t period shally ma me derived during	pear by	Mater	Suring year
/		910.			auded 20.4.50	" If Incut	t period situally ma me derived during dependant, eta-se	pear by	1	
/					Answer "Yes	" If Incut	me derived during	pear by	1	
			ATMENT EX	PENESS	auded 20.4.50 Answer "Yes or "So,"	" If incut invalid	me derived during dependant, etc. e	pass by assurable.	_	
ICAL, DENTAL, OPI	rical, diath	ERMIC TRE		cooling-660	anded 20.4.50 Answer "Yes or "Bo,"	" If incut invalid	me derived during dependant, etc. e	pand by account.		grand here
ICAL, DENTAL, OPI	TICAL, DIATH	ERMIC TRE	I age 6 m last	Manager Colors	And ATTENDAN	If incutive add	un derived during dependant, claire	Quantoding respectively		during years
ICAL, DENTAL, OPI	TICAL, DIATH	ERMIC TRE	Augus Con-lant de-BWO-en-Mill majori of dante	ADSNO-A	Answer You or So."	If incut in ald	UNERATION	Operatoring Operatoring Operatoring Operatoring Operatoring Operatoring Operatoring Operatoring		during years
ICAL, DENTAL, OPI	FICAL, DIATH	ERMIC TRE	de BUD en Hill in BUD en Hill in Buyer. Bas	ABUMO A	And ATTENDAN	If incur in all	UNERATION	Quantoding respectively	manh of the	during years
ICAL, DENTAL, OPI	FICAL, DIATH	ERMIC TRE	de BUD en Hill in BUD en Hill in Buyer. Bas	ABUMO A	AND ATTENDAN	If incur in all	UNERATION	Spend by account.	manh of the	during years
ICAL, DENTAL, OPI	FICAL, DIATH	ERMIC TRE	de BUD en Hill in BUD en Hill in Buyer. Bas	ABUMO A	AND ATTENDAN	If incur in all	UNERATION	Spend by account.	manh of the	during years
ICAL, DENTAL, OPI	FICAL, DIATH	ERMIC TRE	de BUD en Hill in BUD en Hill in Buyer. Bas	ABUMO A	AND ATTENDAN	If incur in all	UNERATION	Spend by account.	manh of the	during years
ICAL, DENTAL, OPI	FICAL, DIATH	ERMIC TRE	de BUD en Hill in BUD en Hill in Buyer. Bas	ABUMO A	AND ATTENDAN	If incur in all	UNERATION	Spend by account.	manh of the	AMOUNT
ICAL, DENTAL, OPI	FICAL, DIATH	ERMIC TRE	de BUD en Hill in BUD en Hill in Buyer. Bas	ABUMO A	AND ATTENDAN	If incur in all	UNERATION	Spend by account.	manh of the	AMOUNT
ICAL, DENTAL, OPI	FICAL, DIATH	ERMIC TRE	de BUD en Hill in BUD en Hill in Buyer. Bas	ABUMO A	AND ATTENDAN	If incur in all	UNERATION	Spend by account.	manh of the	AMOUNT
ICAL, DENTAL, OPI	FICAL, DIATH	ERMIC TRE	de BUD en Hill in BUD en Hill in Buyer. Bas	ABUMO A	AND ATTENDAN	If incur in all	UNERATION	Spendeding account. Spendeding account. Spendeding account. Spendeding account. Spendeding account. Spendeding account.	manh of the	AMOUNT
ICAL, DENTAL, OPI	FICAL, DIATH	ERMIC TRE	de BUD en Hill in BUD en Hill in Buyer. Bas	ABUMO A	AND ATTENDAN	If incur in all	UNERATION	Spendeding account. Spendeding account. Spendeding account. Spendeding account. Spendeding account. Spendeding account.	manh of the	AMOUNT
ICAL, DENTAL, OPI	FICAL, DIATH	ERMIC TRE	de BUD en Hill in BUD en Hill in Buyer. Bas	ABUMO A	AND ATTENDAN	If incur in all	UNERATION	Spendeding account. Spendeding account. Spendeding account. Spendeding account. Spendeding account. Spendeding account.	manh of the	AMOUNT
ICAL, DENTAL, OPI	FICAL, DIATH	ERMIC TRE	de BUD en Hill in BUD en Hill in Buyer. Bas	ABUMO A	AND ATTENDAN	If incur in all its al	UNERATION	Spendeding account. Spendeding account.	manh of the	AMOUNT
ICAL, DENTAL, OPT	FICAL, DIATH Hamital Emplish him shill be and the shill b	ERMIC TRE	payer Section by sec	the column and adder Practition	ander 20.435 Answer "Yes or "So," AND ATTENDAN Challed a proposition of Legally Quality or, Optician, Duntist,	If incut in all its al	UNERATION Company of the second secon	Considering respectively account.	TAL 6	AMOUNT
must be produced on n	pquest, and, vely	ERMIC TRE	payer Section by sec	the column and adder Practition	anded 20.4.50 Answer "You or "So," AND ATTENDAN Chalading up to the common of Legally Qualities, Optician, Duoties,	If incut in all its al	UNERATION Company of the second secon	Considering respectively account.	Tanah di canah da can	AMOUNT
and person to respect of weach daim is made. ASSURANCE premin	rical, Diath Haydel Saughte how In shid how I shid DLY SOCIETY,	ERMIC TRE	payer Section by sec	the column and adder Practition	ander 20.435 Answer "Yes or "So," AND ATTENDAN Challed a proposition of Legally Quality or, Optician, Duntist,	If incut in all its al	UNERATION Company of the second seco	Considering respectively account.	TAL 6	AMOUNT
ASSURANCE promise and an analysis of well and the made.	ema pass, and units of the passes of the pas	ERMIC TRE	payer Section by sec	the column and adder Practition	ander 20.435 Answer "Yes or "So," AND ATTENDAN Challed a proposition of Legally Quality or, Optician, Duntist,	If incut in all its al	UNERATION Company of the second seco	Considering respectively account.	TAL 6	AMOUNT
and person to respect of weach daim is made. ASSURANCE proming the annual state of a FRIENT RANNUATION FUND.	ema pass, and units of the passes of the pas	ERMIC TRE	payer Section by sec	the column and adder Practition	ander 20.435 Answer "Yes or "So," AND ATTENDAN Challed a proposition of Legally Quality or, Optician, Duntist,	If incut in all its al	UNERATION Company of the second seco	Considering respectively account.	TAL 6	AMOUNT
ICAL, DENTAL, OPI	rical, Diath Hamital Samples And Samples	ARMIC TRE	payer Section by sec	the column and adder Practition	ander 20.435 Answer "Yes or "So," AND ATTENDAN Challed a proposition of Legally Quality or, Optician, Duntist,	If Incut in all and in	UNERATION Company of the second secon	TO As	TAL S	AMOUNT

					TO HE DATA COMME
PARTICULARS OF GRO	UP CERTIFICATES.	TAX STAMPS S	SPEETS, INTERIM	STAMPS RECEIPTS	AND OR
	CF CCFD.T ATTAC				

751 3.50 1021	return of income.	s denvel AFIER 59:8 JU			
Serial No. Whether Group its tifest fax Stange simils	Kapaper's St	na Period	of Englishment	that Fart	1
7108k7 Gr. Cert.	Industrial Ad Outposeties	1/7/4 12	19 30/6/50	702	72 10
734734 * *	Lime's Noter	1/1/48	30/6/50	1040	156 16
			. 100		
			TOTALS	1748	229 7
NOTEIf space insufficient, atta				Fe-dit Warrant 2	
STATEMENT No. 3. Zone allowant is a special card	uction to persons residing in pr	CONE ALLOWANCE.	y of the map deline	sting the respective	may be income
t any Post Office within the zones, o		se Instruction No. 22. Page	4.)		
Time or manage with		1 rum		/	
		e-Zine A 1/3 per Aprilla 2			
STATEMENT No. 4. If allowance received under awa	ard, industrial arrespont, &c.,				
		Instruction No. 22, Page 4		d bounded at	Opire See Disty
Rate of Weekly Allowance.	Perilio of Buestin.		Day 100		
≠ This amount efford be on	uried forward to Item No. 5 on Page	1 The Technological will re-	legions the amount allow	ation as a dedication on	der Item 14
STATEMENT No. 5. PAY AN	D ALLOWANCES EAR	ED AS A MEMBER	OF THE DEFE	NCE FORCE	
		need if you were danherged			
EMBERS WHO HAVE SERVED	OVERSEAS.	T. C.			
Date of Departure from Australia			Iy. 1947	epiece of service at	S
hate of return to Australia letails of overseas service during year	ended 30.6.50-				
	ended 30.6.50—		4		
etails of overseas service durit, year	ended 30.6.50—	GRATUITY	roomersi suder Pos	n-War Pay Orde	ie
Area. Person.	ended 30.6.50—		received studer Posts (all service after) Mi		
Area. Person from from from	/b	respond	of service after 146	July, 1947	CHAPES
Area. Person from from from STATEMENI No. 6. DIVIDE	ENDS FROM AUSTRALIA DISTRIBUTED AS BON	AN AND EX-AUSTRAL US SHARES and DIS	Id service after 1st LIAN COMPANIE TRIBUTIONS BY	July, 1947 ES, INCLUDING LIQUIDATOR	S.
Area. Person from from STATEMENI No. 6. DIVIDE	ENDS FROM AUSTRALIA DISTRIBUTED AS BON pa dryslands to retarried	AN AND EX-AUSTRAL US SHARES and DIS	LIAN COMPANIA TRIBUTIONS BY	July 1947 ES, INCLUDING LIQUIDATOR	S. 1991, во врргирице
from from STATEMENI No. 6. DIVIDE	NDS FROM AUSTRALIA DISTRIBUTED AS BON pa directorists out and no retorned d. Dividends on Preference at	AN AND EX-AUSTRAL US SHARES and DIS	LIAN COMPANIA TRIBUTIONS BY	ES, INCLUDING LIQUIDATOR	S. 1991, во врргирице
from from from STATEMENT No. 6. DIVIDE Total dividends including exeminated be inserted against the divident	NDS FROM AUSTRALIA DISTRIBUTED AS BON pa directorists out and no retorned d. Dividends on Preference at	AN AND EX-AUSTRAL US SHARES and DIS US of the desired that the same should be separately of	LIAN COMPANIA TRIBUTIONS BY White in part of a	ES, INCLUDING LIQUIDATOR	S.
Area. Period from from from STATEMENT No. 6. DIVIDE Total dividends including exeminated by inserted against the divident	NDS FROM AUSTRALIA DISTRIBUTED AS BON pa directorists on Preverence at	AN AND EX-AUSTRAL US SHARES and DIS US of the desired that the same should be separately of	LIAN COMPANIA TRIBUTIONS BY White in part of a	ES, INCLUDING LIQUIDATOR	S.
Area. Period from from from STATEMENT No. 6. DIVIDE Total dividends including exeminated by inserted against the divident	NDS FROM AUSTRALIA DISTRIBUTED AS BON pa directorists out and no retorned d. Dividends on Preference at	AN AND EX-AUSTRAL US SHARES and DIS US of the desired that the same should be separately of	LIAN COMPANIA TRIBUTIONS BY White in part of a	ES, INCLUDING LIQUIDATOR	S.
Area. Period from from from STATEMENT No. 6. DIVIDE Total dividends including exeminated by inserted against the divident	NDS FROM AUSTRALIA DISTRIBUTED AS BON pa directorists on Preverence at	AN AND EX-AUSTRAL US SHARES and DIS US of the desired that the same should be separately of	LIAN COMPANIA TRIBUTIONS BY White in part of a	ES, INCLUDING LIQUIDATOR	S.
Area. Period from from from STATEMENT No. 6. DIVIDE Total dividends including exeminated by inserted against the divident	ENDS FROM AUSTRALIA DISTRIBUTED AS BON pa directories to returned d. Dividends on Preverence at	AN AND EX-AUSTRAL US SHARES and DIS If it is claimed that the same should be separately of	LIAN COMPANTE TRIBUTIONS BY White in part of a shown. Divisionals in	July 1941 ES, INCLUDING LIQUIDATOR AND DESCRIPTION AND DESCRIP	S.
Area. Person Area. Person from from from STATEMENT No. 6. DIVIDE Total divideods including exeminated be inserted against the divideod Note.—Attach het showing detail	ENDS FROM AUSTRALIA DISTRIBUTED AS BON put directories to tract the retorned of Dividends too Previer conce at the control of	AN AND EX-AUSTRAL US SHARES and DIS US of the desired that the sare should be separately of them Assence	LIAN COMPANIE TRIBUTIONS BY White in part of a shown. Directorie in Races of the	ES, INCLUDING LIQUIDATOR AND DESCRIPTION SERVICES OF THE PROPERTY OF THE PROPE	S. Opt. an appropriate Opt.
STATEMENT No. 6. DIVIDE Total divideods including exeminated by inserted against the divideod including exeminated by inserted against the divideod STATEMENT No. 7. PAREXEMPT interest must be exempt interest must be exempt interest must be exempt.	ENDS FROM AUSTRALIA DISTRIBUTED AS BON pu directories state to reconsect d. Dividends up Preference at party Es of advances or local reconsect RTICULARS OF AUSTRA ill details of Government Locals be shown with an appropriate of	AN AND EX-AUSTRAL US SHARES and DIS If it is the transfer that the sares should be separately of Account. Account to show private company ALIAN AND EX-AUST	LIAN COMPANIE TRIBUTIONS BY STUDIO IN PART OF SECURITY OF SECURITY OF SECURITY STREET,	ES, INCLUDING LIQUIDATOR AND DESCRIPTION SERVICES OF THE PROPERTY OF THE PROPE	S. Spr. an appropriate
Area. Person Area. Person from from from STATEMENI No. 6. DIVIDE Total divideods including examinould be inserted against the divideod Note.—Attach het showing detail STATEMENT No. 7. PAF	ENDS FROM AUSTRALIA DISTRIBUTED AS BON pu directories state to reconsect d. Dividends up Preference at party Es of advances or local reconsect RTICULARS OF AUSTRA ill details of Government Locals be shown with an appropriate of	AN AND EX-AUSTRAL US SHARES and DIS US SHARES and DIS US of damed that the sares should be separately of them. Accorded There any private company ALIAN AND EX-AUST count be shown to ofman be one darting entirely or interest on State	LIAN COMPANIE TRIBUTIONS BY White in part of a shown. Drophords in Baces of Con TRALIAN INTERIOR TOTAL TOTA	ES, INCLUDING LIQUIDATOR AND THE SALE EST RECEIVED ABOUT A SALE AND THE SALE AND TH	S. Spr. an appropriate
Note.—Attach her showing data STATEMENT No. 7. Note.—Attach her showing data STATEMENT No. 7. PAI Exempt interest must be been prior to be January 1940.	ENDS FROM AUSTRALIA DISTRIBUTED AS BON pu directories state to received d. Dividends on Preference at party Es of advances or loans received ETICULARS OF AUSTRA dil details of Government Loans on shown with an appropriate of	AN AND EX-AUSTRAL US SHARES and DIS If it is classified that the sares should be separately of Assessed Assessed Assessed Assessed Interest on State	LIAN COMPANIE TRIBUTIONS BY White in part of a shown. Drophords in Baces of Con TRALIAN INTERIOR TOTAL TOTA	EST RECEIVED and our Logue to soud ex Australian of a State	S. Opt. an appropriate on and appropriate on any appropriate o
Note.—Attach her showing details STATEMENT No. 7. Particular of the division	INDS PROM AUSTRALIA DISTRIBUTED AS BON per directions of the statement of Dividends on Preverence at the of advances or tours received EXTICULARS OF AUSTRA III details of Government Loans as shown with an appropriate of the Government Loans Larger after its Jacobry 1946 Principal Bate. Manufay II	AN AND EX-AUSTRAL US SHARES and DIS If it is classified that the sares should be separately of Assessed Assessed Assessed Assessed Interest on State	LIAN COMPANIE TRIBUTIONS BY Stude in part of a shown. Distribution in Easter of Con RALIAN INTERI Profit of Telephone Tax of Author	EST RECEIVED and our Logue to soud ex Australian of a State	otal to State Lacous
Note.—Attach her showing details STATEMENT No. 7. Note.—Attach her showing details STATEMENT No. 7. PAR Exempt interest must be interest on Coramonwer issued prior to lat January 1960. Principal. Rate. Material Interest.	INDS PROM AUSTRALIA DISTRIBUTED AS BON per directions of the statement of Dividends on Preverence at the of advances or tours received EXTICULARS OF AUSTRA III details of Government Loans as shown with an appropriate of the Government Loans Larger after its Jacobry 1946 Principal Bate. Manufay II	AN AND EX-AUSTRAL US SHARES and DIS If it is classified that the sares should be separately of Assessed Assessed Assessed Assessed Interest on State	LIAN COMPANIE TRIBUTIONS BY Stude in part of a shown. Distribution in Easter of Con RALIAN INTERI Profit of Telephone Tax of Author	EST RECEIVED and our Logue to soud ex Australian of a State	otal to State Lacous
Note.—Attach her showing data STATEMENT No. 7. Parent STATEMENT No. 7. PARENT No. 7. Exempt interest must be better prior to lat James 1960. Principal. Rate. Material late.	INDS PROM AUSTRALIA DISTRIBUTED AS BON per directions of the statement of Dividends on Preverence at the of advances or tours received EXTICULARS OF AUSTRA III details of Government Loans as shown with an appropriate of the Government Loans Larger after its Jacobry 1946 Principal Bate. Manufay II	AN AND EX-AUSTRAL US SHARES and DIS If it is classified that the sares should be separately of Assessed Assessed Assessed Assessed Interest on State	LIAN COMPANIE TRIBUTIONS BY Stude in part of a shown. Distribution in Easter of Con RALIAN INTERI Profit of Telephone Tax of Author	EST RECEIVED and our Logue to soud ex Australian of a State	otal to State Lacous
Note.—Attach her showing details STATEMENT No. 7. Particular of the division	INDS PROM AUSTRALIA DISTRIBUTED AS BON per directions of the statement of Dividends on Preverence at the of advances or tours received EXTICULARS OF AUSTRA III details of Government Loans as shown with an appropriate of the Government Loans Larger after its Jacobry 1946 Principal Bate. Manufay II	AN AND EX-AUSTRAL US SHARES and DIS If it is classified that the sares should be separately of Assessed Assessed Assessed Assessed Interest on State	LIAN COMPANIE TRIBUTIONS BY Stude in part of a shown. Distribution in Easter of Con RALIAN INTERI Profit of Telephone Tax of Author	EST RECEIVED and our Logue to soud ex Australian of a State	otal to Itoms 17 ()
Note.—Attach he showing data STATEMENT No. 7. PAI Exempt interest must be better prior to la Jamen 1960 Frincipal. Rate. Mataria Interest. 1960 Statement 1960 OTHER INTEREST Government, B.	INDS PROM AUSTRALIA DISTRIBUTED AS BON pe devalued on Preservance at d. Dividends on Preservance at the of advances or learns reconvent EXTICULARS OF AUSTRA ill details of Sovernment Learns be shown with an appropriate of the General Rate. Manuary field Principal. Rate. Manuary India.	AN AND EX-AUSTRAL US SHARES and DIS If it is classified that the sares should be separately of Assessed Assessed Assessed Assessed Interest on State	LIAN COMPANIE TRIBUTIONS BY Stude in part of a shown. Distribution in Easter of Con RALIAN INTERI Profit of Telephone Tax of Author	EST RECEIVED and our Logue to soud ex Australian of a State	S. On a specific desired to the State Income.
Note.—Attach her showing details STATEMENT No. 6. DIVIDE Total dividends including exeminated be inserted against the dividend against the dividend state of commonwest interest must be interest on Coramonwest issued prior to lat January 1960 Principal, Rate, Maturity Interest bate. Statement of the Parison of the Parison to the Pa	In the second second received the second second second second second received at the second second received at the second	AN AND EX-AUSTRAL US SHARES and DIS If it channel that the same should be separately of them. Accorded There any private company ALIAN AND EX-AUST count be shown to ofmain be over distinguishing exempt or interest on State Exame of Government	LIAN COMPANIE TRIBUTIONS BY Stude in part of a shown. Distribution in Easter of Con RALIAN INTERI Profit of Telephone Tax of Author	EST RECEIVED and on Contraction of a State	otal to State Lacous
Note.—Attach he showing data STATEMENT No. 7. PAI Exempt interest must be better prior to la Jamen 1960 Frincipal. Rate. Mataria Interest. 1960 Statement 1960 OTHER INTEREST Government, B.	In the second second received the second second second second second received at the second second received at the second	AN AND EX-AUSTRAL US SHARES and DIS If it channel that the same should be separately of them. Accorded There any private company ALIAN AND EX-AUST count be shown to ofmain be over distinguishing exempt or interest on State Exame of Government	LIAN COMPANIE TRIBUTIONS BY Stude in part of a shown. Distribution in Easter of Con RALIAN INTERI Profit of Telephone Tax of Author	ES, INCLUDING LIQUIDATOR OF THE CAMPANA EST RECEIVED above the of or Loren record reties of a State lody. Principal	S. On a specific desired to the State Income.

			HEN	NRY JAMES	LANE			In the High Court of Australia
	FEDERAL INCOME TAX RETURN FOR THE YEAR ENDED							
	30th JUNE, 1950							No. 25.
	Item 7							
		Industrial Corporati			£ 702.	6.1		Return of Income and
		Ajax Insur						Statement, 28th August
		Limited			100.	0.0	£802.6.1	1950 -
	Item 17	DIVIDEEDS	_	_				continued.
10		Associated Limited	Pulp	and Paper	£180.	0.0		
		Australian		Manufac-				
		turers Lt Bebarfalds		ed	10.10 186.18			
		Electrolytic Zinc Limited Industrial Acceptance		57.19	5.0			
		Corporati			3,400.1	5.0	£3,836.4.0	
		DIVIDENDS			TE			
		UNDER SECT						
20		Bebarfalds	Limit	ed	£3,487.18	8.8		
		During the an issue of shares in such bonus wholly and of a profithe issue premium - exempt und	f 1585 Bebarf issue exclu t aris of sha claime er Sec	6.42 Bonus Calds Ltd. E being mad asively out sing from ares at a ed to be	le			
30		(2) (b) (i	ii)					
		DIVIDENDS SECTION 44	مراجال مراقعي بالمراجع والمراجع	UNDER				
		Mt. Morgan N.L.		£70. (0.0			
	Item 18	INTEREST RECEIVED						
		Commonwealth Government Loissued prior to 1st Januar 1940.						
		£500	4% "	1955	£20. (
40		800 2 , 250	11	1957 1959 1961	32. (90. (117. 4	0.0	£259.4.0	

In the High Court of Australia	Issued after lst J	anuary, 1940			
No. 25. Return of Income and Statement, 28th August	£300 3½% 2,000 " 1,000 " 500 3½% 1,000 "	1955 1957 1960 1957 1962	£9.15.0 65.0.0 32.10.0 15.12.6 31.5.0	154. 2.6 £413. 6.6	
1950 - continued.	REBATES Medical, Dental and Self:		10		
	Dr. T. Stephens, Collins St., Melbourne Dr. Somerset, 12 Collins St., Melbourne Dr. M. Patrick, 144 High Street, Prahran Dr. L. Skues, Dentist, 111 Collins St., Melbourne - £53. 5. 0 CLAIMED Wm. Ford & Co., Chemists, Melbourne			£25 . 14 . 2	20

No. 26.

Notice of Assessment, 5th July 1951.

No. 26.

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

Income Tax

103.6810

114-7740

47.6355

0

Social Services Contribution

1950/51

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

VICTORIA Notice of Assessment

la accordance with the provisions of the In-one Tax Assessment Act 1936-1949 and the Social Services Contribution Assessment Act 1945-38, 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 available by you in accordance with those Acts. In payable by you in a cordance with those Acts. in respect of the income of the financial year ending 30th June, 1951 are also notified hereunder

Kan - Pence in £

Receipt by Cach Register will be printed beste.

Received the shove amount

Recesser

Assessment No. 913286

la all Communications please quote the No

Fie No

MP HENRY J LANE C/- J V RATCLIFFE RSQ 53 MARTIN PLACE SYDNEY

Grove Salary or Wages £

Forward this notice intact when making payment. If payment is made by post particulars of the remittance must be entered to the space provided ne page I of this notice

The full amount must be paint to the due late stained pelow, otherwise ADDITIONAL AMOUNTS for late payment at the rare of 10 per cent, per annue on the tull amount shall be due and payable in accordance with the provinces of the Acto

TAX SCATTPS OR GROUL LEAL Tible ATE: The amount shows as salabee in the net amount remaining after allowing room for all tax metalment samps and Georgi Lettilicates forwarded wen your return. Any further tax stumms or Genen Cerrificares stall held by you is respect of destactions leads unary or wages received its to 19th June, 1990, may be read in carment or part payment of this and unt. Any caress over the amount grande will be refunded

The more fact that Stamps on Goods Last heat and deductions are held will No.1 renew any person of an antito additional amounts for late payment. a far A mand Ameniments as not par a spa or Group Cerdie are it declurisone we presented at a Talatino office

Taxable and Contributable Income

£ Propal Exercia £ Procesy (a) Other than (b) Interest in Cornich Longs ٠.

i-sed trior to 1.1.1040 I STRUCTURE AND GROSS TAX

DEDUCT TOTAL REBATES Not for the loss and Not Tax on Income serviced during ar lost disks Jone, 1960

Attack to Return or Contitled Income minute community in respect of smoother of year ending

NUB-TOTALS Den Ver brief to ante in to in terms of latere of year

AM LAT PARAMER

AM SINT CHEBET B

£ 1621

£

٤

0

£

£

£

£

£

in the sense is Lauras berewith for Prior Years Add Arrears - Deduct Credits

Amount - Payable - To be Credited ... 2

Len Group Commonly a and or Tax Stange Furnished with Return

lare of Issue 5JUL51

Dure true and fagante For Other than Airean) 7AUG51

XXXXXXXXXXXX TOTAL AMOUNT PAYABLE

Additional Amount for late payment of Arreas

Telai Tan and Contribution - Po to to be Condited

REFUND

J. A. NEALE.

Read carefully the instructions se back of this sotice

OFFICE ADDRESS-436 LONSDALE STREET. MELSOURNE, C. I

Deputy Commissioner of Taxation

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. 26.

Notice of Assessment, 5th July 1951 - continued.

COMMONWEALTH OF AUSTRALIA

VICTORIA

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		Alterations	Personal Exertion		Total
	Net in	ncome 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

No. 27.

Notice of Amended Assessment, 11th December 1951.

No. 27.

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

VICTORIA

No. 28.

Notice of Amended Assessment, 9th January 1953.

No. 28.

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

101762.11. SOCIAL SERVICES CONTRIBUTION 11st Spenal Services Contribution Assessment Act 1945-1948, the 1950-1051 Assessment has been amended as under :— 1" accordance with the provisions of the Income Tax Assessment Act 1916-1949 and Based on Income of Year Ended 30/6/50 SSMENT income Tax 50.00 113 401614. COMMONWEALTH OF AUSTRALIA 4.9357 157567 (ve) ... 1950/51 INCOME TAX AND NOTICE OF Rates-Pence in C VICTORIA ü AMENDED AS 00 9 00 O Social Services Contribution £ 16965 13 ्रै 5434 e 147.9. Amount Payable as amended Total Renates

Amended Net Contribution and Net Tax on lucome derived

during year ended 30th June, 1950 ... £15023U Additional Arrounts-berg Detate or Omitted Income Amended Provisional Amounts in respect of Income of year ending 30th June, 1931 SUB-TOTALS Less Previsis aal Amousts in respect of Income of year ended 30th June, 1950 2636 259 Amended Taxable and Contributable Income (h) futerest on C'wealth Loans & ixsued prior to 1.1.1949 AMENDED CONTRIBUTION AND GROSS TAX Property (a) Other than (b) lire Henry J. Lane, Personal Exerting Adjustments no per form 8 herewith Add fils, Mc rts. Amended on account of :ires Salary or Wages E.

in all communication picase quote file No

22545

Assessment No.

AIROTDIV

0 0 C

> instructions on back Read carefully of this Notice.

Reals Roscounts of the enclosed summony of occount

The above is incorporated in

Date Pac and Payable

1120053

9Jen53 Date of Issue

210, 327.

Dr.

Ф

1 0 14.8071.

0 0

\$ 4550 S £ 164.52. 0.

Annount Credited as amended

Amounts previously notified

Increase by Amendment

Decrease by Amendment

અ

OFFICE ADDRESS-436 LONSDALE STREET. MELBOURNE: C. 1

Deputy Commissioner of Taxalian 5.00

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	Alterations			Personal Exertior	Total	
	Taxable Income as assessed	previously		2636	4253	6889
	Income derived by proportion of dis	tributions	made			
30	Company of	- bution	Pro-			
	Lane's Motors					
	Pty. Ltd. £26223	2 20.12.49	19667			
	17549	3 "	13162			
	<u>1186</u>	6 22.3.50	890		33719	33719
	Neal's Motors					
	Pty. Ltd. £13708	6 20.12.49	34272			
	12155	б "	30389			
	15499	7 "	38749			
		4 22.3.50	-		112521	112521
40	(excluding amounts Section 107 rebat					

104.

In the High Court of Australia Amounts subject to 100% Section 107 rebate excluded

from assessment :-

No. 28.

Lane's Motors
Pty. Ltd.

€642

Notice of Amended Assessment, 9th January 1953 continued. Neal's Motors Pty. Ltd.

£9111

Net Income as per Assessment

2636 150493 153129

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

COMMONWEALTH OF AUSTRALIA

INCOME TAX AND SOCIAL **SERVICES** CONTRIBUTION

VICTORIA

PERSONAL RETURN

Taxpayers who carry on a Business or Profession must complete Form B

Form

File No.

For Office Use Only

RETURN OF INCOME derived from all Sources in and out of Australia during the twelve months from Ist July, 1950, to 30th June, 1951

HOW TO PREPARE THIS RETURN

- I. 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 Shoots to Page 3
- If these documents are not available from your employer by 31st July 1951. YOUR EMPLOYER should make an applie
- 7. Make DECLARATION below, and SIGN personally.

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

	Surname USE BLOCK LETTERS	Christian Names
NAME IN FULL	LANE Strike out whichever do not apply.	8
Postal Address for Service of Notices	C/- J.V. Ratcliffe, 53 Martin Place, You are required to notify to the Deputy Commissioner any change of a	
Residential Address	28 Albany Road, Toorak	K same as Postal Address write As
If married, state full name of wife or husband	Thelma Marie Lene	A deduction will not be allowed unless Item 24 on Page 3 is completed.
My Occupation is	Director	When stating industry and occupation, state what kind of manufacturer, wholesaler, recaller, craftsman, &c. Unemployed persons to state industry
Employer's Industry		of last employer
Last Return lodged at Taxation Office (Capital City)	Melbourne	If no previous Return, attach state- ment giving reasons and showing
My address then being	as above.	of the previous three years.

DECLARATION

!, 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.*

The return has been made up for any other period, after this declaration accordingly. Initial the afteration.

Dated this

August

day of

(SIGN HERE)

II.J. Lane

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

ame in full of pach Partner	Residential Address	Is the Beneficiary under any legal	Salary	Share of Inco Salary to wh entitled or wi to each	ich each part	ner	OFFICE	USE ON	LY
or Beneficiary		(Yes or No)	Partner	Proportion	P.E.	Pty.	C Loan To 1940 From 1943	Rebate	Genera
				_		L			-

PARTICULARS RELATING TO SOURCES OF INFORMATION

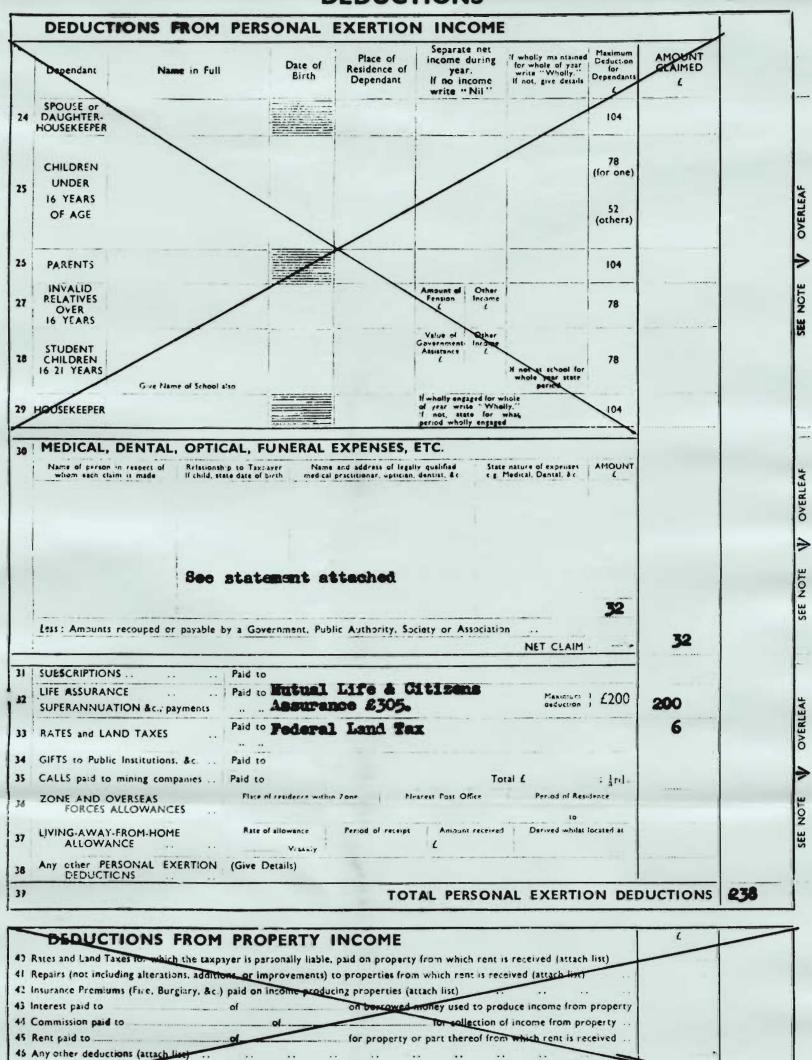
Question	Answer
(2) What books of account, if any, are kept by our on behalf of the tarpayer? (2) By whom are those books of account kept? (State name and address)	Personal records kept by the taxpayer.
3) Are those books of account audited each year? If so, by whom? 4) Is the return in accordance with 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?	ing by the tempyer. Hee also
CERTIFICATE The answ John We Rate 11556 this statement opposite to the	payer a fee for preparing, or assisting in the preparation of, this return, hereby certify the questions set forth in the first column, thereof are true and correct in every particular
13th August, 1951	Signature of Agent J.V. Ratcliffe
Company as the case requires, by a person who is registered as a nonlineer of that partnership or the	

INCOME

		OUP CERTIFIC	S SHEETS	ATTACHED TO	PAGE 3				1	1_
Serial Number	Whether Group Certificate or		yer's Name		d of	Instaln				
	Tax Stamps Sheet					345	3.	0	2071	
	dr. Cert.			Ltd. 1/7/50 mes 1/7/50				6	720	
667454		Corp. Li		4 1/50	0				120	
(Office only)				TOTALINS	TALMENTS	:420	74	3		
INCOME NO		DABOVE								
			(give details),	overtime, and earning	gs as emplo	yee of				
								eeks		
Living away from h	ome allowance, t	ravelling allowance.	entertainment	allowed to a	wance in li	eu of quar				
tenance, and	other allowances a	illowed to me by e	mployer (attach	list)						
Five per centum o	retiring allowand	ce, gratulty, or com	pensation recei	ved in lump sum (to	tal amount	received £)		
Pension (not being	a War Pension,	or Invalid, Old Age	e, or Widow's P	Pension), superannuat	on, or retiri	ng allowanc	e rece	ived ,		
Fees, commissions	(attach list)								188	
Profits from sales Share In partnersh		ares, or any other	property, purch	ased for re-sale (atta ome is from personal	exertion) in	the State of	(
Income as beneficia	ry under will, sett	lement, deed of gift	or instrument of		2.00					
(where trust i	ncome is from per:	sonal exertion) in th								A
Other income from	es must be shown. Ex	penditure deductible in	respect thereof may	be claimed under Items 37	7 or 39.		7.7			
				NCOME FROM		AL EXE	RTIC	NC	2979	-
INCOME	FROM PRO	DEBTY							[£	1
		n sub-letting (attach	ı list)							1-
				ares, and Liquidators	Distribution	ns)				1
		Name of (Company			Gross		nt		
		+						-		
						-		-		
	Se	e Statemen	t attach	ed.		,				
		2								1

										1
									6078	
If it is claimed be inserted as	d that the whole	or part of any div	idend is exemp	t, an appropriate no	te should				6078	
be inserted as	gainst the dividend	d. Dividends on P Dividend	reference shares is must be expr	should be separatel essed in Australian (y shown.				6078	
be inserted ag	ED OR CREDITE	d. Dividends on P Dividend D TO ME (including	reference shares is must be expr g Ex-Australian	should be separatel essed in Australian (Interest)	y shown. Currency.				6078	
be inserted ag	ED OR CREDITE	d. Dividends on P Dividend D TO ME (including Severnment Loans i	reference shares is must be expr g Ex-Australian ssued PRIOR 1	should be separatel essed in Australian (Interest) TO list JANUARY	y shown. Currency.	late	rest		6078	
be inserted ag	ED OR CREDITE	d. Dividends on P Dividend D TO ME (including	reference shares is must be expr g Ex-Australian	should be separatel essed in Australian (Interest)	y shown. Currency.	late	rest		6078	
be inserted ag	ED OR CREDITE	d. Dividends on P Dividend D TO ME (including Severnment Loans i	reference shares is must be expr g Ex-Australian ssued PRIOR T	should be separatel essed in Australian (Interest) TO list JANUARY Maturity C	y shown. Currency.	late	rest		6078	
be inserted ag	ED OR CREDITE	d. Dividends on P Dividend D TO ME (including Severnment Loans i	reference shares is must be expr g Ex-Australian ssued PRIOR T	should be separatel essed in Australian (Interest) TO list JANUARY	y shown. Currency.	late	rest		6078	
be inserted ag	ED OR CREDITE	d. Dividends on P Dividend D TO ME (including Severnment Loans i	reference shares is must be expr g Ex-Australian ssued PRIOR T	should be separatel essed in Australian (Interest) TO list JANUARY Maturity C	y shown. Currency.	late	rest é		6078	
INTEREST RECEIV	ED OR CREDITE	d. Dividends on P Dividend D TO ME (including Government Loans i Principal	reference shares is must be expr g Ex-Australian ssued PRIOR T Rate	is should be separatel essed in Australian (Interest) TO Ist JANUARY Maturity D	y shown. Currency.		•			
Interest on and on	Commonwealth Commonwealth Commonwealth Commonwealth Commonwealth Loans issued free	d. Dividends on P Dividends D TO ME (including Government Loans i Principal B	reference shares is must be expr g Ex-Australian ssued PRIOR T Rate Btata issued AFTER	ishould be separatel essed in Australian (Interest) TO Ist JANUARY Maturity D Maturity D Ist JANUARY, I	y shown. Currency.		•	Oans		
Interest on and on Name of Gc	ED OR CREDITEI Commonwealth (d. Dividends on P Dividends D TO ME (including Government Loans i Principal B	reference shares is must be expr g Ex-Australian ssued PRIOR T Rate Btata issued AFTER	ishould be separatel essed in Australian (Interest) TO Ist JANUARY Maturity D Maturity D Ist JANUARY, I	y shown. Currency. , 1940 Data		nent L	Oans		
Interest on and on Name of Go	Commonwealth Loans issued free	d. Dividends on P Dividend D TO ME (including Sovernment Loans i Principal B Government Loans e of State Income T	Ex-Australian ssued PRIOR T Rate BE STATE issued AFTER ax by State Au	is should be separatel essed in Australian (Interest) FO Ist JANUARY, Maturity D Rept attack List JANUARY, I thorities	y shown. Currency. , 1940 Data	e Governm	nent L	Oans		
Interest on and on Name of Go	Commonwealth Loans issued free	Government Loans is of State Income T	Ex-Australian ssued PRIOR T Rate BEALER issued AFTER ax by State Au Rate	is should be separatel essed in Australian (Interest) FO list JANUARY, Maturity D R list JANUARY, I thorities Maturity D	y shown. Currency. , 1940 Date 1000 940, on State	e Governm	nent L	Oans	186	
Interest on and on Name of Gc	Commonwealth Loans issued free	Government Loans is of State Income T	Ex-Australian ssued PRIOR T Rate BEALER issued AFTER ax by State Au Rate	is should be separatel essed in Australian (Interest) FO Ist JANUARY, Maturity D Rept attack List JANUARY, I thorities	y shown. Currency. , 1940 Date 1000 940, on State	e Governm	nent L	Oans		
Interest on and on Name of Gc	Commonwealth Loans issued free	Government Loans is of State Income T	Ex-Australian ssued PRIOR T Rate BEALER issued AFTER ax by State Au Rate	is should be separatel essed in Australian (Interest) FO list JANUARY, Maturity D R list JANUARY, I thorities Maturity D	y shown. Currency. , 1940 Date 1000 940, on State	e Governm	nent L	.O&ns	186	
Interest on and on Name of Go	Commonwealth Loans issued free	Government Loans is of State Income T	Ex-Australian ssued PRIOR T Rate BEALER issued AFTER ax by State Au Rate	is should be separatel essed in Australian (Interest) FO list JANUARY, Maturity D R list JANUARY, I thorities Maturity D	y shown. Currency. , 1940 Date 1000 940, on State	e Governm	nent L	OANS	186	
Interest on Interest on and on Name of Gc	Commonwealth Loans issued free werament or Public or unicipal Body	Government Loans is of State Income T	Ex-Australian ssued PRIOR T Rate BEALER issued AFTER ax by State Au Rate	is should be separatel essed in Australian (Interest) FO list JANUARY, Maturity D R list JANUARY, I thorities Maturity D	y shown. Currency. , 1940 Date 1000 940, on State	e Governm	nent L	Oans	186	
Interest on and on Name of Government of Gov	Commonwealth Commonwealth Commonwealth Commonwealth Commonwealth Loans issued free everyment or Public of unicipal Body	Dividends on P Dividend D TO ME (including Sovernment Loans in Principal B Government Loans of State Income T Principal B O R O R O R O R O R O R O R O R O R O	Ex-Australian ssued PRIOR T Rate BEALER issued AFTER ax by State Au Rate	is should be separatel essed in Australian (Interest) FO list JANUARY, Maturity D R list JANUARY, I thorities Maturity D	y shown. Currency. , 1940 Date 1000 940, on State	e Governm	nent L	OANS	186	
Interest on Interest on and on Name of Go M Other Interest of Government of Governme	Commonwealth Commonwealth Commonwealth Commonwealth Commonwealth Loans issued free iveriment or Public of unicipal Body	Government Loans in Principal Government Loans in Principal Government Loans in Principal Government Loans in Principal Additional Company of Principal Addition	Ex-Australian SSUED PRIOR T Rate State State Rate State Rate	is should be separatel essed in Australian (Interest) FO list JANUARY, Maturity Districtions Rept attack Rest JANUARY, I thorities Maturity Districtions	y shown. Currency. , 1940 Data 1966 940, on State	te Governm	nent L	Oans	186	
Interest on Interest on and on Name of Government of Government of Government of Firm or Fereil Austral	Commonwealth Commonwealth Commonwealth Commonwealth Loans issued free oversament or Public of unicipal Body	Government Loans in Principal Government Loans in Principal Government Loans in Principal Government Loans in Principal Additional Company of Principal Addition	Ex-Australian SSUED PRIOR T Rate State State Rate State Rate	should be separatel essed in Australian (Interest) FO Ist JANUARY, Maturity D R Ist JANUARY, I thorities Maturity D Principal	y shown. Currency. , 1940 Data 1966 940, on State	inte	nent L		186	
Interest on and on Name of Government of Firm or Fere Austral Hills	Commonwealth Commonwealth Commonwealth Commonwealth Loans issued free everament or Public or unicipal Body	Dividends on P Dividend D TO ME (including Sovernment Loans in Principal Sof State Income T Principal Sof Sof State Income T Principal Sof	Ex-Australian SSUED PRIOR T Rate State State Rate State Rate	should be separatel essed in Australian (Interest) FO Ist JANUARY, Maturity D R Ist JANUARY, I thorities Maturity D Principal	y shown. Currency. , 1940 Data 1966 940, on State	te Governm	nent L		186	
Interest on and on Name of Government of Firm or Fere Austral Hills	Commonwealth Commonwealth Commonwealth Loans issued free overtiment or Public of unicipal Body	Dividends on P Dividend D TO ME (including Sovernment Loans in Principal Sof State Income T Principal Sof Sof State Income T Principal Sof	Ex-Australian SSUED PRIOR T Rate State State Rate State Rate	should be separatel essed in Australian (Interest) FO Ist JANUARY, Maturity D R Ist JANUARY, I thorities Maturity D Principal	y shown. Currency. , 1940 Data 1966 940, on State	3.17 587.15	nent L	5.	186	
Interest on and on Name of Government of Firm or Fere Austral Hills	Commonwealth Commonwealth Commonwealth Commonwealth Loans issued free everament or Public or unicipal Body	Dividends on P Dividend D TO ME (including Sovernment Loans in Principal Sof State Income T Principal Sof Sof State Income T Principal Sof	Ex-Australian SSUED PRIOR T Rate State State Rate State Rate	should be separatel essed in Australian (Interest) FO Ist JANUARY, Maturity D R Ist JANUARY, I thorities Maturity D Principal	y shown. Currency. , 1940 Data 1966 940, on State	inte	nent L		252	
Interest on Interest on Interest on and on Name of Go M Other Inter Name of Government of Form Austral Hills Interest with I	Commonwealth Commo	Government Loans in Principal Government Loans in Principal Government Loans in Principal Government Loans in Principal Additional Community of the Principal Additional	reference shares is must be exprige Ex-Australian ssued PRIOR Tales are States issued AFTER ax by State Aurace ax by State Aurace are states are seen as a second prior and states are seen are	is should be separatel essed in Australian (Interest) FO list JANUARY, Maturity D Rept attack Maturity D Principal 1.7.50 30.6.51	y shown. Currency. , 1940 Date 1960 940, on Stain Rate	3.17 587.15 591.13	nent L	5.	186	
Interest on Interest on Interest on and on Name of Go M Other Inter Name of Government of Form Austral Hills Interest with I	Commonwealth Commonwealth Commonwealth Commonwealth Commonwealth Commonwealth Loans issued free everament or Public of unicipal Body Test Test	Government Loans in Principal Government Loans in Principal Government Loans in Principal Government Loans in Principal Additional Community of the Principal Additional	reference shares is must be exprise must be exprise Ex-Australian ssued PRIOR To Rate State issued AFTER ax by State Aurante	should be separatel essed in Australian (Interest) FO Ist JANUARY, Maturity D R Ist JANUARY, I thorities Maturity D Principal	y shown. Currency. , 1940 Date 1960 940, on Stain Rate	3.17 587.15 591.13	nent L	5.	252	
Interest on Interest on and on Name of Government of Premiums, and oth licence (attach Share in partnershi	Commonwealth Commonwealth Commonwealth Commonwealth Commonwealth Loans issued free vertiment or Public of unicipal Body Test	Government Loans in Principal Government Loans in Principal Government Loans in Principal Government Loans in Principal Additional Connection with the connection	issued AFTER ax by State Au Rate Statem Area	should be separatel essed in Australian (Interest) FO Ist JANUARY, Maturity D Rent attack Principal 1.7.50 30.6.51 Ship Income is from p	y shown. Currency. , 1940 Date 1966 Rate r of leases, in	interest of the State of	nent L	5.	252	
Interest on Interest on and on Name of Gover Firm or Perso Austral Mills Interest on and oth licence (attach Share in partnershi income as beneficia	Commonwealth Commonwealth Commonwealth Commonwealth Commonwealth Loans issued free oversement or Public of unicipal Body Test Test	Government Loans in Principal Additional Connection with the	issued AFTER ax by State Au Rate Statem Area issued AFTER ax by State Au Rate Compared to the grant, assing the grant and the grant are assing to the grant assing the grant assinguished the grant assing	should be separatel essed in Australian (Interest) FO Ist JANUARY, I Maturity D Rept attack Principal 1.7.56 30.6.51 gnment or surrender ship income is from p frust of	y shown. Currency. , 1940 Date 1966 Rate r of leases, in	interest of the State of	nent L	5.	252	
Interest on Interest on Interest on and on Name of Gove Firm or Perso Austral Mills Interest Interest on Austral Mills Interest Inter	Commonwealth Commo	Government Loans in Principal	issued AFTER ax by State Au Rate Statem Areas A	should be separatel essed in Australian (Interest) FO Ist JANUARY, Maturity D Rent attack Principal 1.7.50 30.6.51 Ship Income is from p	y shown. Currency. , 1940 pate 940, on State Rate roy leases, in property) in the state of leases.	interest of the State of	nent L	5.	252	

DEDUCTIONS



	I PERSONAL		
	EXERTION	PROPERTY	TOTAL
TOTAL INCOME—ITEMS 13 AND 23, PAGE 2	2979	7108	16087
TOTAL DEDUCTIONS—ITEMS 39 AND 47, ABOVE	238		238

TOTAL PROPERTY DEDUCTIONS

47

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

10

20

30

Lanes Motors (Holdings)
Ltd. £50.0.0
Ajax Insurance Co.Ltd. 100.0.0

Melbourne Motor Eng.

Co. Pty. Ltd.

37.10. 0 £187.10. 0

Return of Income and Statement, August 1951 - continued.

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 Manufacturers Ltd.

Preference 7.4.0

Associated Paper & Pulp

Mills Ltd. 180.0.0

Bebarfalds Ltd.

Preference £160.0.0

Ordinary 1840.0.0 2000.8.0

Electrolytic Zinc Ltd. 64.13. 7

Industrial Acceptance

Corporation Ltd. 3825.16.10 £6,078. 2. 5

Dividends subject to Rebate under Section 107.

Ajax Insurance Co.

Ltd.

Allcars Pty.Ltd. 3,135.6.9

Lanes Motors (Hold-

ings) Ltd. 580.16.10 £15,854.5.11

12,138. 2. 4

Dividends Exempt under Section 44.

Mount Morgan N.L.

£70.0.0

Item 16 INTEREST RECEIVED

Commonwealth Government Loans

issued prior to 1st January, 1940. £6.480 4% 1955/61 to 2/1/51

1955/61 to 2/1/51 before conversion

£185.19.10

In the High Court of Australia	Item 17	Issued after 1st January, 1940	
		£500 3½% 1960 15.12.6	
No. 29.		1,000 3 1962 31.5.0 3,250 3 1957 105.12.6	
Return of Income and Statement, August 1951 - continued.		300 3½% 1958 9.15.0 1,000 3½% 1959 32.10.0 1,000 3½% 1960 32.10.0 6,480 3½% 1964 (After 24.8.1 £251.13.1 conversion of £6,480 4% 1955/61)	.0
	Item 30		
		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 5.10. 0 £31.16. 0	

No. 30.

Notice of Assessment, 28th May 1952.

No. 30.

Re Henry James Lane
Year ended 30th June 1951
Notice of Assessment

Ω	Notice of Assertment VICTOR A lease tax and Soil Series Contributes	BASED ON INCOME DERIVED DURING YEAR ENGED 30TH JONE 1951	is according to a large processing of the favorer fire and tween factoring contractions. Let also be a service formation and service are the firefactor and the factoring of th	CONTROLLEY ON COLOR Manage Resemble Managed and sections of the section of the se	entailanta for and Countingous words or waters of decime by the particles, the late of the first assume particles.	TAX STANDA GRAND CONTINUES OF TOOL STANDARD STAN	A CONTRACTOR AND REAL OFFICE AN INTERCOLOR DESCRIPTION OF THE ANALYSIS OF THE	Free of 1 to 6 to 4 to 5	2 9 4 02 4 u
	erelpt by Ca will be priv	ted her	ALLES T	N. P.	22.25		X	is the disconnection of the series in the series of the series in the se	6049 0 6409
Daze		las fr		Lame	Lace.	d iii	The diment is their territories and pay take and	Decker Bern of	83 to 635
Paid	E C I		E-relyed the above amount	Hr. Boary J.	53 Martin p	STUMEY. B.	Frances £7809	Forester Tex and Constitution to property Loughly	**************************************
Amount Paid			Please rente Fiz. No.	S 071525	Date 200 and 52	Tambie and Contributable Income	Pers. £2761	Amount of Back Tax & Contribution Inches:	6109 4 0

GOVERNMENT LOAN INTEREST.—Any factors on Constitution to describe these secretions of the secretion of the constitution of the

SEE BACK FOR SCHEDULE OF RATES OF TAX AND CONTRIBUTION

CFFCE ADDRESS:
25: LONGO ALE STREET
AGRICULINE C

E. A. E. . The Lieune Tes Color a norm from 1 and 4 al 3 at 3

4 13 2

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.

Notice of Assessment, 28th May 1952

- continued.

COMMONWEALTH OF AUSTRALIA

VICTORIA

INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

10

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 30/6/51

J.A. NEALE,

Deputy Commissioner of Taxation.

		Alterations	Personal Exertion	Pro- perty	Total
20	Net	income as shown in your return			9849
	Add	dividends claimed as Section 107 rebate (See below)			801
		Net income as assessed		á	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

No. 31.

Notice of Amended Assessment, 9th January 1953.

No. 31.

Re Henry James Lane
Year ended 30th June 1951
Notice of Amended Assessment



COMMONWEALTH OF AUSTRALIA INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

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

Ameniment No. 071525

t all communications tenne quere File No

File No. 2254.59 Er. Henry J. Land.

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 -

roce Salary or Wages £

Amended on eccount of:-

Adjustments au r form 8

Amended Texable and Contributable Income

Per and Dust un Protect

P.2

Amended Amount of Boule Tax and Control offen, Income Year Lad of 20th June. 1661

Purther Tax and Contribution on Property, Income Year Ended 50th June, 1951

Deduct Rebotes Assended Net Tax and Contribution in respect of Leome Year Ended 20th June.

Additional Amounts in or Or tied Income Amended Provisional Amesons in respect of Income of Year Ending 58th June. 1552

Law Provisional Amount in respect of Income of Year Ended 36th June, 1951

Amount Payable as Amended Amount Credited as Amended Amounts Previously Notified

Sub-total ...

acrease by Amendment Decrease by Amendment

Reed carefully the instructions on back of this Notice.

The amount notified here in Dated at Melbourne

The above is incorporated in enclosed summary of account,

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

J. A. NEALE.

Deputa 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.

2741 97928 100669

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 hereunder.

J.A. NEALE

20

Deputy Federal Commissioner of Taxation.

	Alterations	Personal Exertion		Total
		€	£	€
	Taxable Income as previously assess	ed 2741	7909	10650
	Income derived by you being you proportion of distributions made by the following companies:-			
30	Company Amount Date of Your of Distri- Pro- Distri- bution porti bution	.on		
	Neals Motors Pty. Ltd. £360076 25.6.51 £90,0	19	90019	90019
	(excluding amounts subject to Secti 107 rebate as below)	.on		
	Amount subject to 100% Section 107 rebate excluded from assessment			

Neal's Motors Pty. Ltd. £5,284

Net Income as per Assessment

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

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 INCOME TAX AND SOCIAL SERVICES CONTRIBUTION-PERSONAL RETURN Taxpayers who carry on a Business or Profession should use Form B RETURN OF INCOME derived from all Sources in and gut of Australia during the twelve months from 1st July, 1949, to 36th June, 1950. NAME IN FULL OF PERSON ROBERT (deceased) NATHAN Victoria, Tamania, Frederick Ernest Bunny States from which Australian income is derived. No Salla. of we of Norm C/- 258/264 Clarendon Occupation Street. South Welbourne Employer's Industry. MELBOURNE Hotel Windsor, Spring St., Welbourne If so previous Boson sitted statement print, of Both, and moune for each of the previous three forms If named, state full name of sponse.

It refure daimed for sponse, Statement No. I must be completed. AST PROVIDE FOR THE IMPOSITION OF SEVERE PART A.-INCOME FROM PERSONAL EXERTION. office Only 3,000 Fire amounts, now he move member experimental tax and morning Organi Group Caraffeates and Tax Statips Steels trust be excised with this return and Statement No. 2 filed in. Value of its Board 6 ______; (b) Use of poemies or quotiers 6 _______allowed to me by employer for _______wells
 Loring-away from-home allowance Goe Statement No. 4, Fage 2. Travelling allowance, Entertainment allowance, cash allowance in Best of courses, statemance and other allowances allowed to me by employer (uttack lbc) Far and allowances some as a member of the Ledence Farms, maintain of the Civil Defence Farms. (Also ES in Statement No. 5) 858 28,909 come as beneficiary under will, exclusion, deed of gift or autorateas of true of... view from minute of from personal exercise, in the Sense of ... nier noome from terrenal exercist satisfe bas Total Income £ 32.76 1 is our all maps, not be some. Expenditure defending is expect themic say be dained unter lies 14. DEDUCTIONS.-Attach lists where called for. t tre solve deductions attack butt. Do not include amounts claimed on page 2. Total Deductions £ 1 32,763 1 Net Income from Personal Exertion PART B.-INCOME FROM PROPERTY. come reserved by or evaluate to me, on per Stationers No. 7 (INCLIDERS INTEREST FROM BAYINGS BANKS AND COMMONWEALTH LOANER Francisca, and same agreement as estimation with the grant, amaginment or surrender of leases, including goodwill and licen-MAPERS J'viume partnerming monte is from property) in the State of. lamino as benefinary option will, entirement, deed of gift or instrument of study of ... when the minus a free property in the frace of ... Tries miller from pricerty-mixelity amounts norther tribines betwee \$1. latters for Total Income £ 13,106 DEDUCTIONS.-Attach lists where called for. If I have not land Takes for which the targeter is personally balled paid on property from which rent is received (attach list). In Terrans much monthly alternature, additional or improvements to properties from which rent is received intrack but recount Francisco Fire, Burghery, &c., past on mount-producing properties lattack list. the entertains of mourae from peoperty for property or purt thereof from which test is received 260 2). For other technicies activity last. Do not include amounts distinued on page 2. Total Deductions £ 260 Net lecente from Property TOTAL NET INCOME FROM PERSONAL EXECTION AND PROPERTY—(Add hem: 15 and 30) £ PARTICULARS RELATING TO SOURCES OF INFORMATION. To be given by — 3. May been to the theorem frontly or midrostaly any fee for properties or assessing to propert, this return. [Creak out whichever I. Every person company on bearing the form but furnish with the return on morning continues.] then not appear. STATE OF B. First make of account four two deep by at the behalf of the backgrown.

It is the make of a count of a count of the backgrown Lessing except the targeter a fee for present, or asserted at the properties of the - Synature of April Aprile Espained Street. DECLARATION

I me person making this factors, because the perturban moves therein, and also those exact in the Accounts. Suppose discount, and the accounts as over personal, and the accounts as over personal, and the state of the total strains account of the total strains and the state of the total strains account to the state of the total strains accountingly. The state of the s

ter Search of Laborn (Sad.) F. R. Bunny Executor Petrary 200

THE PARTY OF THE P

CLAIM FOR CONCESSIONAL ALLOWANCES SUBJECT TO REBATE OF TAX.

	*DADGREEA BOA SAN ELE	EL *HULSELEPER W *PARENT.		
Personne Per	ter to Developer. Between the large services and characters State .		The farmer of the first of the	year, state date of
LDREN UT NEW 12 YEAR	8 OF AGE. Sea point of of	Instruction No. 23, Page 4.	-/-	
Total of Class	fate at Berta.	Flare of Residence.	times to the year place to	what other way or Lie wind tests. If me me derived this up at 10 years
*		. /		
		\times		
ENT CHILDREN 16-19 Y	EARS OF AGE. See Bear !	of Instruction No. 13, Page 4.		
other of Chiric. Crate of Maria	Fran et Emples.	of the year state of the year state of the year of the	the edition of the ed	at a selfant in inipat, a commit- at a temperature at a the Continuous and the Continuous as a after of child. Bull particulus
			1.	
Non-thorat of the	t 16 FEARS OF AGE 10 natraction No. 23, Page 4.	Thisten, Sup-Philites, Brotton or Butory.		
Yame of to have and	State of Press of Street	Manufactured during reficie of the way of the second Section	iy mainrained it the great state to what articles restatated or collection will be supported by missing year by andad, state amount.	to of father to
ICAL SETTAL OPTICAL	BIACHERMIC TREVTMENT	FYPENAFS AND ACTENDANTS REMUN	FRATION	
to the second in	Belostedelije to Larpayer	EXPENSES AND ACTENDANT'S REMUN 100 100 100 100 100 100 100 1	spone, or children such , , or of age, to the street	2) year on oil and
of term is report of whose	been April 10 to 1	HEADO'S AID to person or coulden under the	representation of seal	the full was
to present the respect of whose made stellar to made.	Belostedelije to Larpayer	beautiful for person of temporal and temporal for the person of temporal fo	spone, or children such , , or of age, to the street	21 years of the
to the second in	Belostedelije to Larpayer	HEADENC AID for personal to be payed to be proposed to be payed to be personal to	Brate reviewe of expenses, ag, Messen, Penton, de.	AMOUNT.
of terms in respect of whose such distinct to made.	Belostedelije to Larpayer	Manual of Lapury a's upones, or children under the bracktoner, Optician, Decision Medical Pracktioner, Optician, Decision, &c. Dr. M. D. Silberberg Melbourne Dr. C. M. Bennett	Brate parate of expenses, e.g., Medical	AMOUNT.
to present the respect of whose made stellar to made.	Belostedelije to Larpayer	Manual of Lapury a's upones, or children under the bracktoner, Optician, Decision Medical Pracktioner, Optician, Decision, &c. Dr. M. D. Silberberg Melbourne Dr. C. M. Bennett	Brate parate of expenses, e.g., Medical	AMOUNT.
of person in respect of related made circles to made.	Belowing to Laxswer of Burth.	Manual of Lapury a's upones, or children under the bracktoner, Optician, Decision Medical Pracktioner, Optician, Decision, &c. Dr. M. D. Silberberg Melbourne Dr. C. M. Bennett	Bute printe of expense. Medical Medical	AMOUNT. 3- 3-0 13-15-0
most be produced on request	Belowing to Largager if cally place better of forth.	Br. M. B. Silberberg Melbourne Dr. C. M. Bennett Prahran	But printed applied to the Medical	AMOUNT. 3- 3-0 13-15-0
of person in respect of related work stellar to made.	Betweenship to Laxpoyer of cause, make Some of Surta.	Br. M. B. Silberberg Melbourne Dr. C. M. Bennett Prahran	But printed applied to the Medical	AMOUNT. 3- 3-0 13-15-0
and the produced on request and the produced	Botochomolop to Laxpoyer of Surta. Sold, makes full distable required of Erry. The day of the content of the	Br. M. B. Silberberg Melbourne Dr. C. M. Bennett Prahran	Brate parties of expenses, the state of the	AMOUNT. 3- 3-0 13-15-0

PARTICULARS OF GROUP CERTIFICATES, TAX STAMPS SPEETS, INTERIM STAMPS RECEIPTS AND/OR CERTIFICATES OF CLEDIT ATTACHED TO THIS FETURN FOR ALLOWANCE OF CREDIT.

					RTIF.CATES OF C.	
					the state tracks has been	
		water the Value of	melit taxras	repervement may resultly a	the are removed as netter to	(The decoration
this return, but should	he forwarded with	, 1950, should a	ER 30rn JUNE,	of earnings derived AF	o or Tax Statem Shows of a	Seld and furnished
INSTALMENTS	Salary of Wages	Construent	Period of En	mploper's Some	Group Certificate se	
£					# Homes there	
82 4 6	07-13-10	19/5/50	1/7/49 2	trial Accept- Corporation	Certificate	0843 Group
		in	Bo	ted		
	-	0_	to			
		a	to			
		0	to			
82 4 6	07-13-10	TOTALS				
	Credit Warrant No			wing details as above.	mesfirient, atterb separate	Norm.—If space inc
		•	WANCE.	ZONE ALL	NAME OF TAXABLE PARTY.	TATEMENT No. 3.
ones may be inspected	ting the respective z				o a special deflection to p	
/	Period of Braidence,		The second second	Negros Post Office.	Grace within Zona	
	/			Action Fine College	Anne and	1
		B 610 per annum	From per Annum: Zone	ushin allowable—Zone A £12		-
				ING-AWAY-FROM-I	in the second	STATEMENT TO 4
	<i>/</i>		award, &c	ment, its., state name of	ived under sound, industr	If allowance receive
On Sa Oute		1		(See Instruction 3		
Office Gen Only.	located at:	ed Despis we	America Received	Biscopt.	7	Ests of Warning Allowed
		/	· Ar	14	ina	
r Rem 14.	ble as a deduction unde			-	areast allegis to exceed forward	g This store
,				ES EARNED AS		STATEMENT No. 6.
	6.1	edure Let July, 1	rere displiarged be	te this enterment if you	(Do no	
					VE SERVED VERSEA	EMBEES WHO HAV
. /	past of service after	PAY meetvad in	DEPERRED PA		m Australia	ste of Departure from
. 4	** ** *	1947	lat July,		cralia	the of return to Austr
					rice during year ended 20	
					Period	Area. Pe
a	t-War Pay 96de i	eccived under F	GRATUITY IN	-/	mm//	- Droit
. £	Jaiy, 1947	d service after la	mepost of	/	NSS///	five
						. Street
SHARES	8, INCLUDING	IAN COMPAN	X-AUSTRALL	USTRALLAN AND	DIVIDENDS BI	STATEMENT No. &
pt, an appropriate no	ny davidend is exem	whole or part a	issumed that the w	AS BONUS SHAR	imminding examps divides inst the divident. Divide	Tetra dividende di
			po seburately spo			ould be inserted again
Arcas Amount	прац.	Nome of		America	Sees of Company	
				1		. /
			X			
ocal to from 17 E	seld. Carry to	o which chartes at	ciral company in	losse received from any	ust showing details of adve	Nora-Attach us
	EST RECEIVED	RALIAN INTE	D EXAUSTR	F AUSTRALIAN AL	PARTICUL	STATEMENT No. 1.
acognome.	showable.	nefit of any rebail	orn to obtain bene	ament. Levens goes be sh	Full details is interest must be shown	F
free of State Income	and on Loops issued	Government Loun			on Commonweith Cope	
	erstan of a State	Tax by Au		# Jacay 1949.		became grice to let Jee
late. Hatarity Intere	Nody. Principal B	n abite or Nealesp	as of Gorresment or	Security Interest. No.	sturing Interest. Principal	
		1				
	1 8	1				
	- 3 - b					
		1				
Rate. Interest.	Principal.		Address.		T Government, Bank, Comp	OWIER RATEREET
	27.45. 20.6.50.				Topics, to whom man	Cones mieres
ε					/	
					6	/
						Jan
						/
1						
	19 4	W RO BU OVER A PE				1
	tem 18 -4	at to be stated it	.) Total interest	n Australian Currency	-(1) Interest must be ex	1

ROBERT NATHAN DECEASED

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

DIRECTORS FEES

Industrial Acceptance Corporation 707.13.10 Ajax Insurance Company Limited 100.0.0 Melbourne Motor Engineering Works 50.0.0

£857.13.10

£861.11.11

PARTNERSHIP INCOME

	Personal Exertion				Dona- tions
Maples (Vic.& Tas.) Morton Trust (to date of cessation of operations)	26,920 1,985	3	1,017	1,020	109
	£28,905	£3 .	£1,017a	£1, 020	£109

DIVIDENDS

C.R. Strangward

10

	اليوا المخطعة من المحددة		
20	Yellow Cabs Limited Bebarfalds Limited	5.16. 8 587.14. 8	
	Industrial Acceptance Corporation Industrial Acceptance	10,143.10. 0	
	Corporation	486.17.6	£11,223.18.10
	SUBJECT TO REBATE		
30	Sargood Gardiner Limited Christies Pty. Ltd. Bebarfalds Limited	70.0.0 718.7.0 8,069.5.11	£8,857.12.11
90	INTEREST RECEIVED		20,077,12,11
	Yarra Yarra Golf Club	2.10. 0	
	Commonwealth Loans issued after 1/1/40 Morton Trust (£41,984.16.	292.10.0	
	(money on fixed deposit with I.A.C.)	524.16. 2	
		47 75 0	

41.15.9

In the High Court of Australia

No. 32.

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

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.	DEDUCTION FROM PROPERTY INCOME				
Return of Income and Statement,	Annuity paid to Mrs. M. Rains under Will of Mrs. E.R. Nathan deceased £260.0.0				
19th February 1951 -	RATES AND TAXES ON RESIDENCE				
continued.	State Land Tax Shire of Ferntree Gully	2.12. 2 16. 7. 0		10	
	MEDICAL EXPENSES RE SELF				
	Dr. M.D. Silberberg, 14 Collins St., Melbourne Dr. C.W. Bennett, Prahran	3. 3. (13.15. (£16.18. 0		
	DONATIONS				
	Prince Henry's Hospital Appeal Mercy Hospital Public	10.10. (20	
	Maternity Appeal Lord Mayor of Melbourne Hospital Appeal Jewish Institute for the	7.10. (
	Blind of Jerusalem Methodist Kindergarten, Rupert St., Collingwood	20. 0. 0			
	Collingwood Methodist Mission Melbourne City Mission Mission of S.S.James and John	10.10. ())	30	
	Methodist Babies Home Melbourne Orphanage Grey Sisters	5. 5. (5. 5. (5. 5. ()))	,,,	
	Children's Hospital Appeal Melbourne City Newsboys	25. 0. ()		
	Society War Widows and Widowed Mothers	5. 5. ()		
	Association Vera Scantlebury Brown	3.3.0)		
	Memorial Trust	25. 0. 0)	40	
	Sir Ra y mond Connelly's Memorial Gates As per Maples Partnership	10.10.)		
	Return	109. 0. 0	£276.16. 0		

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

4

Received the above-mentioned amount

Receiver.

NOTICE OF ASSESSMENT—CENTRAL OFFICE—1960-1961
INCOME TAX AND SOCIAL SERVICES CONTRIBUTION
(Bases on Income Derived during TEST SERVICES)

VM

1.7.49 to 16.6.50.

File No. C.

Trustees Est. Robert Nathan, Dec'd., 258-264 Clarendon Det., GROWTH WELBOURNE.

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 Snancial 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 In-	come	Contribution	Income Tax
Personal Excition Property (a) Other than (b) (b) Interest on Com. Loans issued prior to 1- Total	# 32763 #12846 1-1946 c	liates—Pe	152.1993 154.1238
Grees Contribution and Grees Tax			£ 2902 6.12
Deduct Religion	9		e 206, 16, -
Net Contribution and Net Tax on income de ended 30th June, 1950	erived during year	3420.13	28819.16
Additional Amounts for late or no return		£	c
Additional Amounts for Income understated	2	£	
Provisional Amount in respect of income June, 1961			2
Less Provisional Amounts in respect of incom June, 1960			26819.16 73634.9
Income Tax-102 man / To be credited			44814.13.=
Contribution-pleasely/To be credited		A945. 4	· Mara Cara de Peleberar
meane Tax and Contribution THANKTO	w credited		49759.17
fredit for Group Certificates and, or Tax Stan	eps furnished with		82. 4.6
det Amount har she To be credited		1-	49842. 1.6
Bal. 49/50			437101. 5.6
lotal Amount Payable the be gudited x			87259. 4
ate 12.7.51		1	(U12)). 4

MAPORTANT:

Please forward this notice

Receipt will be printed by ashregister in space above. HOURS FOR PAYMENT (At Address forces)

1.30 e.m. to 3 p.m. (Monday to Friday) This amount is due and payable on 10.0.51 (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.

Fourth Floor, London Stores Building 152 Elizabeth Street, Melbourne, C.I. D. L. CANAVAN

Deputy Commissioner of Taxation.

Objection may be hidged within 60 days after service of this Notice against the imposition of a fresh fishility in respect of any particular can disy ship assistment: 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

10

30

I.T. Form 8(E).

In the High Court of Australia

INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

No. 33.

ALTERATION SHEET

Name The Estate of Robert Nathan, Deceased

File No. C 12666

Notice of Assessment, 12th July 1951 - continued.

Alterations made in Return of Income derived during the period 1.7.49 to 16.6.50.

Description of Alterations	Personal Exertion	Pro- perty	Total
	£	€	€
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

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

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

COMMONWEALTH OF AUSTRALIA 1.7. Form 18
NOTICE OF AMENDED ASSESSMENT—CENTRAL OFFICE—1960-1951
INCOME TAX AND SOCIAL SERVICES CONTRIBUTION
(Based on Income Derived during Yespended 20/4/10/40)

VM 1.7.49 to 16.6.50.

M M. C. 12666

Trastees of Est. Robert Mathan, Dec'd.,

C/- J.V. Rateliffe, Eeq., 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 Se herewith

Taxable and Contributable Income				Social Services	Income Tax	
Item	As previously	Adjustment	As Amended	Contribution Rates—P	ince per £	-
Personal Exertion Property—(a) Other tham (b) (b) Int. on Com. loans assued prior to 1/1/40.	12046	-28	327 35 12846	18	152.1933 154.1190	-
Total	45609	-28	45581			_
Gross Contribution as				£ 3418.11	29007.15.	-
Deduct Rebates				£	£ 206.16.	
Net Contribution and	Net Tax on	income derive	ed during year	2 3418.11	28800.19.	_
ended 30th June, 196	0					
Additional Amounts 1				2	2	
Additional Amounts				£	£	
Provisional Amounts i 1951	n respect of in	come year end	ling Joth June,	l <u>e</u>	2	
Less Pravisional Amor	unts in respect	of income ye	ear ended 30th	T -	· 28800.19.	
June, 1950				£ 8365.17	<u>473634. 9.</u>	_
income Tax—James	Tope credited	l		CONTROL CONTRO	£ 44833.10.	-
Contribution — F	To be credit	ed			0.000	
Income Tax and Con	tribution 2	Me/To be cre	dited	1	*************	~
Credit previously allowed					49759.17	•
Net Amount Temble/To be credited					20.19.	_
Arrears: Balance o/s 51/52.					2 17861. 2.	-
Total Amount—Payable/To be credited XX				² 17840. 3.	_	
Date 29.9.52.					, , , , , ,	

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

HOURS FOR PAYMENT (At Address herean) 9.30 e.m. to 3 p.m.; (Menday to Friday)

above.

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 temper centum per annum on the amount unpaid.

D. I. CANAVAN

Fourth Floor, London Stores Building, 162 Elisabeth Street, Melbourne, C.1.

J. A. MERALEXX
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 tor 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.

I.T. Form 8 (E)

In the High Court of Australia

No. 34.

Assessment, 29th September 1952 -

Notice of Amended

continued.

	INCOME TAX AND SOCIAL SERVICES CONTRIBUTION ALTERATION SHEET
	Name Trustees of Est. of Robert Nathan
	File No. C 12666
	Alterations made in Return of Income derived during year ended 30.6.1950
	Description of Alterations Personal Pro- Exertion perty Total
10	£££
	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

19 - 19

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

DUPLICATE COMMONWEALTH OF AUSTRALIA 1.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)

Trustees Est. Robert Nathan,

C/- J.V. Ratcliffe, Esq.,

53 Wartin Place,

SYDNEY. N. W. 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 29.52. has been amended on account of:

Adjustments as per form 8 herewith

Taxable	and Contribu	table Income		Social Services	Income Tax
Item	As previously	Adjustment	As Amended	Contribution	ence per £
Personal Exertion Property—(a) Other tham (b) (b) Int. on Com. loans i.sued prior to 1/1/40.	32735 12846	2 9 05 27	327 35 30 337 3	18	160.6701 160.9312
Total	AFFUA	000508	225400		
Gross Contribution as Deduct Rebates	nd Gross Tax	290721	- 336130	25208.2	225340.10.
Net Contribution and ended 30th June, 195	i Net Tax on	income deriv	ed during year	25208.2	225124.18.
Additional Amounts in Additional Amounts in Provisional Amounts in 1951	for Income un	derstated by	# 290527 ding 30th June	2 2 10894 .15 2	2 98161.19. ·
Less Provisional Amo June, 1950			ear ended 30th	36102.17.	323286.17. 73634.9
Income Tax—Payable Contribution —Payable	TXXXXXX	K ed		277.37	249652.8.
Income Tax and Con	tribution—Pays	ble/To be cr	dited XXX	21131-	277389. 8.
Credit previously allo Net Amount—Payable Arrears:					£ 49780.16. £ 327170. 4.
Total Amount—Payat	ole/To be credi	ted XXX Inc.	. in N/A	Y/E 30.6.5	£ 327170. 4.
Picase forward motice with paym Receipt will be printly cash register in above. (OURS FOR PAYMEN' (At Address herean) 9.30 a.m. to 3 p.m.; (Monday to Friday)	ent. which is addition per cent	tax and co tum per annua Floor, Londo	orthwith unles	a otherwise arrange it be due and payal int unpaid.	(exclusive of arrears

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.

No. 35.

Notice of Amended Assessment, 9th January 1953 continued.

	194 - 194 I.T. Form 8
	INCOME TAX AND SOCIAL SERVICES CONTRIBUTION
	ALTERATION SHEET
	Name Manatage of Datata of Dahamt Nathan David
	Name Trustees of Estate of Robert Nathan, Dec'd. File No. C 12666
	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	$oldsymbol{\pounds}$
	Taxable Income previously assessed 32735 12846 45581
	Income derived by you being your proportion of distributions made by the following companies:-
	Amount Date of Your of Distri- Pro- Distri- bution portion bution
20	Lane's Motors Pty. Ltd. £262232 20.12.49 £80854
20	175493 20.12.49 54110
	11866 22.3.50 3658 - 138622 138622
	Neal's Motors
	Pty. Ltd. £137086 20.12.49 46267
	121556 20.12.49 41026
	154997 20.12.49 52312
	<u>36444 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
	m - 17 T - 1 - 1 - 1 - 1 - 1

Taxable Income as shown in attached notice -

€ 32735 303373 336108

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

COMMONWEALTH OF AUSTRALIA

INCOME TAX AND SOCIAL **SERVICES** CONTRIBUTION

CENTRAL OFFICE

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 Ist July, 1950, to 30th June, 1951

Form

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 for Tax Stamps Sheets to Page 3.
- off these documents are not available from your employer by 31st July, 1951, YOUR EMPLOYER should make an application to the Tenesion 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 769G; G.P.O., MELBOURNE

	Surname USE BLOCK LETTERS	Christian Naines
NAME IN FULL	• Mere • diee. • Hits STATE CF TH. Lett. P. D. CT THE CO. CT THE CT THE CO. CT THE CT T	м
Postal Address for Service of Notices	C/- J.V. RANCII 745. 55 MARTIN You are required to notify to the Deputy Commissioner any change	
Residential Address	258/284 CLARANDO STRAET, SOUTH	same as Postal Address write "As
If married, state full name of wife or husband		A deduction will not be allowed unless Item 24 on Page 3 is completed.
My Occupation is	DECREE D LOVE W.	When stating quastry and occupation, state what had of manufacturer, wholesaler, reguler, craftsman, &c.
Employer's Industry		Unemployed persons to state industry of last employer
Last Return lodged at Taxation Office (Capital City)	I AIBCURME.	If no previous Return, at with state- ment giving reasons and showing
My address then being	AS ABCYZ.	of the previous three years.

DECLARATION

	DECEAN	11011
l, the	e person making this Return, declare that the particulars shown	therein are true and correct in every particular and disclose without e 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, after this declaration accordingly. Initial the afteration.

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

Dated	this	 day	of	
	The state of the s			

December

(SIGN HERE)

Usual Signature of Taxpayer (Sgd.) N. S. BUN Y.

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	Residencial Address	Is the Beneficiary under any legal disability !	Salary	Share of Inco Salary to wh entitled or wh to each	ich each par	butable	OFFICE USE O		USE ON	.Υ
or Belleticiary		(Yes or No)	Partner		Amo	ount	C/	Loan		
			į.	Proportion	P.E.	Pty.	To 1940	From 1940	40 Rebate	General
	•		e		-	6				
Viss. J. Grenes	S	Mo. Paid	under	clause	4 05	_wil	1			
						203				
Irs. V. Keppel		W B	1/2	11	11 0	59				
robate in the	e Matace cad	ot been is	sued :	at 30th	June	260				
19 1. Therefor	e the balance	of the in	core '	e inco	ne to	white	ch			
no one is where	a beneficiary is entitled to a	share of specific income.	or where an	annuity is pays	bie from C	orpus, par	riculars sh	ould be state	od.	

the trustees.

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 B. Every person corrying on business who does not furnish with his return an agent's certificate. | 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 these 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 condited from
upon which the return is based, are correct and disclose the whole of the taxpayer's income from	the trustees subject to i de collect
all sources?	N.B.—No. (6) to be answered only by the person mentioned in (A) above
CERTIFICATE BY AGENT the answers set forth above in the second column in this scatement opposite to the control of the second column in this scatement opposite to the control of the second column in this scatement opposite to the control of the second column in this scatement opposite to the control of the second column in this scatement opposite to the control of the second column in this scatement opposite to the control of the second column in this scatement opposite to the control of the second column in this scatement opposite to the control of the second column in this scatement opposite to the control of the second column in this scatement opposite to the control of the second column in this scatement opposite to the control of the second column in this scatement opposite to the control of the second column in this scatement opposite to the control of the second column in this scatement opposite to the control of the second column in this scatement opposite to the control of the second column in this scatement opposite to the control of the second column in this scatement opposite to the control of the second column in this scatement opposite to the control of the second column in this scatement opposite to the control of the second column in	yer a fee for preparing, or assisting in the preparation of, this return, a reby certificity in the preparation of this return, a reby certificity in the first column thereof are true and correct intevery pandous.

Where the agent is a partnership or a company, this certificate must be signed in the name

Agent's Registered Number

Page 2 INCOME

	COME FROM PERSON							GROSS INCOME	OFFICE
I	COME SHOWN ON GROU	JP CERTIFICAT AX STAMPS S			PAGE 3.			1	£
Se	erial Number Group Certificate or	Employer's	Name	Period		Instalm	ents		TEE!
-	Tax Scamps Sheet					-	s. d.		
-				to	/		- -	***************************************	
-			" - 0 11-4	- 10					
-	(Office only)			TOTAL INST		-			
-10	Credit Warrant No. NCOME NOT INCLUDED A	BOVE	_/	TOTALINS	ALMEN 15				
1	ary, wages, stipend, bonuses, workers		details), overti	me, and earning	s as employ	ee of			
	lue of (a) Board £ ; (b) U								
	ring-away-from-home allowance, trave tenance, and other allowances allow y and allowances earned as a member								
Fiv	e per centum of retiring allowance.	ratuity, or compens	sation received in	n lump sum (tot					
Pe	nsion (not being a War Pension, or I	nvalid, Old Age, or	Widow's Pensio	n), superannuation	r retirin	g allowance	received		
	es, commission (attach list)								
1740	ofits from sales of land, leases, shares,	or any other prop							
	ome as beneficiary under will, settleme		•						
-	(where trust income is from personal				The state of		_	1 = 110 =	
	ther theome from personal exercion (reservine) 3/18/				nersni	p	15.825	
		Т	OTAL INCO	ME FROM	PERSON	AL EXER	TION	15325	
1 1	NCOME FROM PROPI	FRTY						L	E
	ROSS RENTS—including rent from sul		,,						-
DI	VIDENDS (including Exempt and Ex-	Australian Dividends	Bonus Shares, a	and Liquidators	Distributions	4)			
1		Name of Comp	any			Gross A	mount		
						-	-		
						-			
	(9)	ee statemen	t attach	ea)		16771			
	(3)	26 3 16 00 mon	io accaen	007	This is	10112			
						*			
					-			16771	
	If it is claimed that the whole or be inserted against the dividend.								
	be inserted against the dividend.		ist be expressed						
	TEREST RECEIVED OR CREDITED TO					_			
	Interest to Commonwealth Gove					Intere	st		
		Principal	Rate	Maturity Da					l)
							17		
	Interest on Commonwealth Gov	ernment Loans issu	ed AFTER Ist	JANUARY, 19	40, on State	Governme	nt Loans	C	
	and on Loans issued free of Name of Government or Public or	State Income Tax b	y State Authorit	ties		Intere			
	Municipal Body	Principal	Rate	Maturity Da	te	intere			
	Commonweilth	4,000	3.5.	1956		130. 0	0. 0.		
	Government	2,000		1958		65.	73 3 13 12 12 12		
		2,000	11	1959		65. 0			
		1,000	- //8	1960		32. 1	0. 0.	110000	
								293	
	Other Interest								
1	Name of Government, Bank, Company, Firm or Person to whom money is lent	Address	1.7	Principal 7.50 30.6.51	Rate	Inter	est		
	Yaura Yarra Golf	C ub				2.1	. 0.		
	Industrial Accep		pration			2897.	3. 3.		
	Ltd.								
	C.R. Stran ward.					66.10	0. 0.		
								2966	
Pre	emiums, and other amounts received i	n connexion with th	e grant, assignme	ent or surrender	of leases, inc	cluding good	dwill and		
Sha	are in partnership of PLIS	(wh	nere partnership i	ncome is from p	roperty) in th	ne State of	00.	23.1	
	ome as beneficiary under will, settleme								
	(where trust income is from property		thungs I'm	S. a. Janes et Prod	100				
Ot	her income from property—including a	nnuities, royalties, to		1	OME 52.5	M PD C	EDTY		
				TOTAL INC	UME FRO	M PKO	ENIT	20311	

DEDUCTIONS

DEDUCTIO	ONS FROM PER	JOINAL I	XLINITOI	1 IIICOME				,
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 Dependants	AMOUNT CLAMED L	
SPOUSE OF DAUGHTER.						104		
CHILDREN UNDER 16 YEARS OF AGE						78 (for one)		
						(others)		
PARENTS			<u> </u>	Amount of Other		104		
RELATIVES OVER 16 YEARS				Pension Income		78		
STUDENT CHILDREN 16-21 YEARS	Give Name of School also			Value of Other Government Income Assistance £	If not at school for whole year state period	78		
HOUSEKEEPER		1		If wholly engaged for wo of year write "Who if not, state for period wholly engage"	ily." what	104		
Uss . Amounts re	couped or payable by a Go	overnment, Publ	ic Authority, So	ciety or Association	NET CLAIM			
Loss . Amounts re	couped or payable by a Go	overnment, Publ	ic Authority, So	ciety or Associatio				
	Paid	•	ic Authority, So	ciety or Associatio				
SUBSCRIPTIONS LIFE ASSURANCE	Paid :	s " Shir		ciety or Association	NET CLAIM Maximum deduction		31	
SUBSCRIPTIONS LIFE ASSURANCE SUPERANNUATE RATES and LANG	Paid to TAXES Paid to material and the material and t	s " Shir		ntree Gull	NET CLAIM Plaximum deduction		31	
SUBSCRIPTIONS LIFE ASSURANCE SUPERANNUATE RATES and LAND	Paid of thing companies . Paid thing companie	s " Shir		ntree Gull	NET CLAIM Plaximum deduction Val. // •	: \rd=	31	
SUBSCRIPTIONS LIFE ASSURANCE SUPERANNUATE RATES and LAND GIFTS to Public Is CALLS paid to m	Paid to Paid t	s " Shir		ntree Gull	NET CLAIM Plaximum deduction Lal £ Pariod of Residue	: Ard=	31	
SUBSCRIPTIONS LIFE ASSURANCE SUPERANNUATE RATES and LAND GIFTS to Public In CALLS paid to m ZONE AND OVE FORCES ALI UVING.AWAY.FR ALLOWANG	Paid OTAXES DIAXES	o Shir	e of Fem	To Manual Post Office	NET CLAIM Plaximum deduction Lal f Pariod of Residue	: Ard=	31	
SUBSCRIPTIONS LIFE ASSURANCE SUPERANNUATE RATES and LAND GIFTS to Public In CALLS paid to in ZONE AND OVE FORCES ALI LIVING AWAY-FR ALLOWAND	Paid OTAXES DIAXES	Shir	e of Pen	To Manual Post Office	NET CLAIM Maximum deduction Verification to Derived whilst	i Ard =		2 31
CALLS paid to m ZONE AND OVE FORCES ALI LIYING AWAY-FR ALLOWANG Any other PERSO DEDUCTION	Paid OTAXES DIAXES	o Shir	e of Pen	To Manual received	NET CLAIM Maximum deduction Verification to Derived whilst	i Ard =		4 31
CALLS paid to m ZONE AND OVE FORCES ALI UYING AWAY-FR ALLOWANG Any other PERSO DEDUCTION	Paid of the part of the paid o	Shin Shin of allowance Weekly Derails)	Period of receipt TOT NCOME paid on property	TAL PERSON	Pariod of Residuction to Derived whilst AL EXERTIC	i and =	OUCTIONS	6 31
SUBSCRIPTIONS LIFE ASSURANCE CUPERANNUATION RATES and LAND GIFTS to Public III CALLS paid to m ZONE AND OVE FORCES ALI LIVING.AWAY.ER ALLOWANG Any other PERSO DEDUCTION DEDUCTION Rates and Land Taxe Repairs (not including	Paid TAXES TAXES Paid TAXES Paid Compenies Paid Paid Compenies Paid Compenie	o Shin o Shin o of allowance weekly Details) OPERTY personally liable, improvements) t	Period of receipt TOT NCOME paid on property o properties from	TAL PERSON y from which rent is need to be a seed to be	Pariod of Residuction to Derived whilst AL EXERTIC	i and =	OUCTIONS	£ 31
SUBSCRIPTIONS LIFE ASSURANCE SUPERANNUATE RATES and LAND GIFTS to Public h CALLS paid to m ZONE AND OVE FORCES ALI LIVING.AWAY.FR ALLOWANCE Any other PERSO DEDUCTION DEDUCTION Rates and Land Taxe Repairs (not including insurance Premiums interest paid to	Paid to Paid t	o Shir of allowance Weekly Derails) OPERTY I personally liable, improvements) to in income-product	Period of receipt TOT NCOME paid on properties froing properties (a	Amount received Amount received Amount received f TAL PERSON y from which rent m which rent is received attach list) money used to pro	NET CLAIM Plaximum deduction Lal f Parind of Residual for the control of Residual f	ocated at DN DED list)	OUCTIONS	4 31
SUBSCRIPTIONS LIFE ASSURANCE SUPERANNUATION RATES and LAND GIFTS to Public In CALLS paid to m ZONE AND OVE FORCES ALI LIVING.AWAY.ER ALLOWANCE ANY other PERSO DEDUCTION Rates and Land Taxe Repairs (not including	Paid to Paid t	o Shin o Shin o of allowance weekly Details) OPERTY personally liable, improvements) t	Period of receipt TOT NCOME paid on property o properties from ing properties (a on borrowed	Amount received Amount received Amount received f TAL PERSON y from which rent m which rent is received attach list) money used to pro	NET CLAIM Plaximum deduction Lal f Period of Residual to	list)	OUCTIONS	6 31

SUMMARY OF INCOME A	ND DEDU	CTIONS	
	PERSONAL EXERTION £	PROPERTY £	TOTAL
TOTAL INCOME—ITEMS 13 AND 23, PAGE 2	15.125	20311	3336
TOTAL DEDUCTIONS—ITEMS 39 AND 47, ABOVE	31	250	291
NET INCOME	15794	20051	35845

Personal Exertion

Property

10

20

In the High ESTATE OF THE LATE ROBERT NATHAN Court of FEDERAL INCOME TAX RETURN FOR THE YEAR ENDED Australia 30th JUNE, 1951 No. 36. Item 15 Dividends Received Return of Income and (a) Taxable Statement. December Bebarfalds Limited Ordinary 4,257.15.6 1951 -Preference 486.8.continued. Industrial Acceptance Corpora-Ordinary 11.411.8.9 tion Ltd. Industrial Acceptance Corpora-615. -. tion Ltd. Preference 16,770.12. 3 (b) Rebateable under Section 107. Lanes Motors Pty. 2,342.8.2 Ltd. 544.1.5 Christies Pty.Ltd. Ajax Insurance Co. Ltd. 23,583.3.8 Allcars Pty.Ltd. 501.13.1 26,971.6.4 Items 12 & 20 Share of Maples Partnership.

15,825. 0. 0

16,106.0.0

281. 0. 0

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 here by TAXPAYER

Tax Instalment Stamps	
Group Certificate	
Certificate of Credit	
Interim Stavips Receipt	- TO A COMMISSION
Cash or Chequa	
TOTAL £	

CENTRAL OFFICE

SERVICES TAX AND SOCIAL CONTRIBUTION INCOME

C. 12666

N. S. N.

Con Cont

Nathan,

Robert

Truetee

. V. Ratoliffe,

53 Martin Place,

.5.6.52.

BASED ON INCOME DERIVED DURING YEAR ENDED SOTH JUNE, 1951

i CKINDT BALLANCE AMOUNT PAYABLE 28105.1 Credit for Certificates and/or Tax Stamps turnished with retern PAYABLE o/s 49/50 Belance. Penvisional Tax & Contri- Lear Provisional Tax & Con- Income Tax & Contribution button to respect of meane tethnical in respect of PAYABLE forms Year Ending 30.6.1952 Income Year Ended 30.6.51 28105.13.--28105.13.et Tax & Contribution of incame derived during Vear Ended 30.6,1951 Deduct Rebates 29. 363.6.8.

23821 44 Property Amount of Beste Inx & Contellaction, facoure Year Ended 30 6 1951 Fro £ 15712 Tranble and

The Amount notified herein is due and payable on Further The and Contri-bution on Property Income

Additional Annuni, Late

INCOME TAX AND SOCIAL SERVICES CONTRIBUTION ALTERATION SHEET	the High urt of stralia
INCOME TAX AND SOCIAL SERVICES CONTRIBUTION Aus	
ΔΤ.ΦΕΡ.ΔΦΤΟΝ SHEEΦ	
N SIEDLE N	No. 37.
Asse	ice of essment, June 1952
	ontinued.
Description of Alterations Personal Pro- Exertion perty Total	
£ £ £ 10 Net Income as returned 15794 20051 35845	
Lanes Motors Pty. Ltd.	
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. Dividends of £23583. 3. 8 returned as subject to 100% rebate under	
20 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 - 82 - 126 - 208 subject to rebate under Section 160 AB.	
Taxable Income as shown in attached notice £ 15712 23821 39533	

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

COMMONWEALTH OF AUSTRALIA INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

Based on Income derived 1951 during Year End of 30.5/

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 :--

Receiver

Received the above amount

Trustees Est. Robert Nathan, VM C/- J.V. Ratcliffe, Esq., In all communications, please quote File No. 53 Martin Place, File No. SYDNEY. N.S.W. C. 12666

Gross Salary or Wages Amended on account of :-Adjustment as per form 8 herewith

Amended Taxable and Contribusable Income Property Property	£ 15712 £ 145345
Amended Amount of Basic Tax and Contribution Income Vear Ended 30th June, 1951 Further Tax and Contribution on Country, famous Year Luced 30th June, 1931 Amended Net Tax and Contribution in respect of Income Vear Ended 30th June, 1951 Additional Amounts—Late 2—478—4 (Incited Income £121524 Amended Precisional Amount in respect of Income of Vear Ending 30th June, 1952	363. 6.8.
Less Provisional Amount in respect of Income of Year Ended 30th June, 1951	x 164020. 3
Amended Amount Preable	164520. 3
Amt. prevly. paid tax.	<u>x</u> 28105.13.
Dated at Medicurne the amount advised Amit. dire as per berein is due and payable on N/A Y/E 30.6.5	g 136714.10 0, s 327170.4
9.1.53. 12.2.53. TOTAL AMOUNT PAYABLE \$	46 3884 . 14

Read carefully the instructions on buck of this Notice.

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

D. L. CANAVAN Deputy Commissioner of Facction.

THE RESIDENCE OF THE PARTY OF T

No. 38.

Notice of Amended Assessment, 9th January 1953 continued.

	194 - 194 I.T. Form 8 FEDERAL INCOME TAX ALTERATION SHEET
	Name Trustees of Estate of Robert Nathan, Dec'd. File No. C 12666
	Alterations made in Return of Income derived during year ended 30th June, 1951.
	Description of Alterations Personal Pro- Total Exertion perty
10	£ £
	Taxable Income as previously assessed 15712 23821 39533
	Income derived by you being your proportion of distributions made by the following companies :-
	Amount Date of Your of Distri- pro- Distri- bution portion bution
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:-

£7134

€ 15712 145345 161057

Neal's Motors Pty. Ltd.

Taxable Income as shown in

attached Notice

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

File No.

of the D feare Force-

INCOME TAX AND SOCIAL SERVICES CONTRIBUTION—VICTORIA PERSONAL RETURN

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

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

Farm and or income derived from Sources out of Australia, required only	. hom hadens of he	Surname.	College is Instantial No. 10	nristian Names	-returns.
NAME IN FULL OF PERSON		NE .	STELLA MAI	IN SECTION	LOUDAN
Veriding at EAA GA WASAn Book Mashamma			ainly in block letters—example:		LIMOMA
Postal address for service of Notices J. V. Ratcliffe,			ustralian income is derived.	Victoria	
53 Martin Place Sydneya pe of address	in service of antices At	Compatient Home	Daties	₩. 8. V	
Lest Feturn lodged at Taxation Office at (Capital City)	urbe	North (1) If an empl	over or working on own account to state injustry of last employ	, state industry.	Unemphor
My address then being as above If name changed, state former name		(2) When stati	nt mi try and occupation, ste		inglacture
If married, state full name of spouse.			needen state heat giving income for each of the pro-		
If relate claimed for spouse, Statement No. 1 must be completed.	PROVIS ONS DE		FOR THE IMPOSTIT	ON OF BEVE	
PENALTIES. SEE "INSTRUCTIONS TO		NO RETURNO" OF	PASE 4 OF THIS RI		office Onl
PART A.—INCOME FRO 1. Salary, wages, stipend, bonuses, overtime and earnings as emp		NAL EXE	crion.	2	£
Original Group Certificates and Tax Stamps Sheets m	and contribution ins	talments, and other sun this return and State	ns de lucted before payment ment No. 2 fille I in.	t.)	
2. Value of (2) Poord 5 ; (b) Use of premises or quart 73. Lyung-away-from-home allowance (See Statement No. 4, Page	ters £alic	owed to me by employe	r for weeks		
of quarters, sustenance and other allowances allowed to me 4. Pay and allowances carrie i as a member of the Defence Force, incl	by employer (attach	list)			
5. Five per centum of retiring allowance, gratuity or compensation of Five per centum a War Pension or Invalid, Old Age or Widow's	on received in lump a	mm (total amount reces	ve! £ (give detai		
7. Fees, commissions (attach list) 8. (1):3 hem refers to Form B only)	· · · · · · · · · · · · · · · · · · ·	Con or remain anomics of			
9. Profits from sales of land, leases, shares, or any other property			rs)		
10. Share in partnership of the control of the cont	nstrument of trust of	I rom personal exertion	in the State A. S. W.	620	
(where trust income is from personal exertion) in the State 12. Other measure from recognic exertion (attach last)	of				
* 4 such allowance much be shown. Expenditure deductible in respe-	of thereof may be claimed	under Item 14.	Total Income	2	
DEDUCTIONS.—Attach	lists where calle	d for.		620	
13. Subscriptions to being trade, bom 14. Any safer deductions (attach list). Do not include amounts of	ness or professional a	ssociation of anion			
			Total Deductions	2	
15. Net Income from Personal Exertion				2 400	
PART B.—INCOM	E FROM F	PROPERTY.			
16. Grees reute—including rent from sub-letting (attach list) 17. Dividends as per Statement No. 6	. /			965	-
			rele-ing goodwill and been	- 144	
10. Share in partnership of		income is from propert	y) in the State of		
21. Income as beneficiary under will, settlement, deed of gift or ins (where trust income is from property) in the State of					
22. Other income from property—including annuation royalties, trib	outes, licerates, &c. (a	ttach list)	Total Income	£	
DEDUCTIONS.—Attach	hsts where call-	d for.	Total ligonia	1139	
23. Rates and Land Taxes for which the taxpayer is personally ha 24. Repairs (not including alterations, additions, or improvements)	to properties from w	bich rent is received (at	erved (attach list)		
13. Insurance Premiums (Fire, Burglary, &c., paid on income-products. Interest paid to	ucing properties (atta-	ch listj	20 00 00		-
27. Commission paid to	for colle	ction of income from pr	roperty		
28. Bent paid to of	aimed on page 2	y or part thereof from			
		49 4 (440)	Total Deductions	5 54	
30. Net Income from Property				9085	
TOTAL NET INCOME FROM PERSONAL EXERTIO				\$ 705	
PARTICULARS RELA To be given by— A. Any person who obarges directly or in-				and lake to a	
B. Freez terrin corruins on formical with	dies not farmish wi	th has return as a cent's	certificate. de	es not apply.	
Question. (i) What books of secount, if any, are kept by or on behalf of the taxpayer?			Auguet.	-	
(1) By whom are those books of account kept? (State name and address) (3) Are those books of account an theel early year? If so, by whom? (6) Is the return in according with those books?		-			
(b) If the return a not in accordance with those books, on what basis and upon the return been prepared?	No	The Petner	has been non-		
information upon which the return a based, are correct and disclose the w far-size from all sources?	finie of the taxpayers	formation fu	rnished in wri	ting by	the
College L. T. W. Dobblid Co.	DAVING charged the faxy	Epayer. See	also declarat	ion belo	Wegner
by Agent Lear 23 rd August 1950.	ment opposite to the que	tions act forth to the first of Agenture of Agent	tolulus thereof ere true and cor	rect in every partie	cular.
potential and against a particular particular and and against a particular and against a particu	at the parameter	the partnership of	(SGD.) J. V. RE	telf ffe	
	DECLARATIO	ON.	-y raymatta 2 0mg	252	
I, the person making this Return, declare that the particula	era aliown therein, an	d also those stated in	the Accounts, Baisnice-shee	ts, Decuments,	and List-
herewith, are true and correct in every particular, and disclose wit all sources both in and out of Australia by	the treservation of duri	exception a full and co	implete statement of the t 949, to 30th June 1950.*	otal moune deri	wed from
I the return has been made up for any Lated the day of (SIGN HERE.)	other period, aiter	tius decisration accord	mgly. Instant the afternia	on.	
August 1950. Usra	L SMINATURE OF TAX	PAY (SGD.) ST	LLA M. A. LANR		
			Male is all and all the	on Face &	φč
STATEMENT No. 2) AND SI			CLOSED WITH THE D) TO PAGE 3.	S IETU.A (SEE

-EFE PAGE & HEREGE FOR "CLAIM FOR CONCLEGARAL ALLOWANCES."

MRS. STELLA MAUDE LANE

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

No. 39.

Return of

In the High Court of

Australia

Item 17 <u>Dividends Received</u>

Bebarfalds Ltd. Industrial Acceptance

110.15.11

Corporation Ltd.
Mayne Nickless Ltd.

826. 5. 0 27.17. 2 Income and Statement, 21st August 1950 -

continued.

Dividends Tax Free Under Section 107

10 Apps, W.G. & Sons

Pty. Ltd. Bebarfalds Ltd.

94.11. 6 375 0 0 £5 460

5375. O. O £5,469.11. 6

£964.18.1

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)

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

31% £1100 15.11.57 35**.**15. 0 11. 7. 6 350 15.11.58 Ħ 13.0.0 400 15.9.59 300 ŧŧ 9.15.0 15.10.60 tt 17.17.6 550 15. 9.61 200 15. 9.59 6.5.0 6. 5. 0 200 15. 9.60 15.10.62 5000 73,14.

£173.19.4

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

£53.15.0

40

30

20

In the High Court of	REBATES Medical and Optical Expenses	
Australia	Walter Ponsford, Optometrist,	
No. 39.	94 Collins Street, Melbourne 8. 0. 0	
Return of	Dr. Andrew Brenan, 55 Collins Street,	
Income and Statement,	Melbourne 5.5.0	
21st August 1950 -	Dr. Esme N. Anderson, 32 Collins Street,	10
continued.	Melbourne 2.2.0 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 1.8.0 Mt. St. Evins Hospital	
	Victoria Parade, Fitzroy 316.7.7	
	£374.10. 1	
	ωρίτοιο I	
	Claimed £50.0.0	

No. 40.

Notice of Assessment, 29th June 1951

No. 40.

Re Stella Maud Adeline Lane

Year ended 30th June 1950

Notice of Assessment

Receipt No.

Date.

Received the above-mentioned amount

VM

Receiver.

COMMONWEALTH OF AUSTRALIA ORIGINAL 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. 53753

Mrs. Stella W. Lane, C/- J.V. Ratcliffe, _sq., 53 Martin Clace,

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 payshie by you for the financial year anded 30th June, 1950, bave been assessed as under. The Provisional Tax and Contribution payable by you in respect of the income of the financial year ending 30th June, 1961, is also notified hereunder:-

Tamble and Contributable Income			Social Services Contribution	Income Tax
Personal Exprises Property (s. Other than (b) (b) Interest v. Com. Loans issued prior to 1-1-194		620 1903	Rates—F	89.1225 102.0277
Total .	£	5603	·	1 1 1 3
Gress Contribution and Gross Tax		,.	£ 420.4	£ 2348.12
Deduct Reliates			g i	£ 167.13
Not Contribution and Net Tax on income derived ended 30th June, 1980	d durb	ng yeso	£ 420. 4	£ 2180, 19
Additional Amounts for Inte or no return Additional Amounts for Income understated by £			£	£
Provisional Amount in respect of income year June, 1961				£ 2601. 3
Less Provisional Amounts in respect of income ye June, 1960	ear end	ed 30th	2420. 4 24398.16	£4782. 2 £38007.2
Income Tax-XXXIIIe/To be credited			attition bestelling a property and a ferror	£33225
Contribution - Pempie/To be credited			£3978.12	
Income Tax and Contribution来歌歌歌 To be er Credit for Group Certificates and/or Tax Stamps ?		ed with		£37203.12
Net Amount Parable/To be credited Arrears: 49/50 Total Amount Manable/To be credited		111		£37203.12 £37157.19
Date 20 6 1051	200	100	REFUND	∤£ 45.13

This amount is due and parable on 24.7454 faxelusive of arrears which are payable forthwith unless otherwise arranged). After that date, additional tax shall be dise and payable at the rate of ten per centum per annum on the amount unpaid. J. A, NEALE.

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

Deputy Commissioner of Taxation.

R XX CANAMA

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 consecutly 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

No. 40.

ALTERATION SHEET

INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

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.

	Description of Alteration	.s 	Personal Exertion		Total
			£	£	£
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 attached notice	in £	620	4983	5603

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

NOTICE OF AMENDED ASSESSMENT—CENTRAL OFFICE—1960-19 51
INCOME TAX AND SOCIAL SERVICES CONTRIBUTION
(Based on Income Derived during Year ended 30/6/1250)

Mr No. C.

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	As previously	table Income		Social Services Contribution	Income	TAE
Item	assessed	Adjustment	As Amended		noe per \$	
Personal Exertion Property—(a) Other tham (b) (b) Int. on Com. loans issued prior to 1/1/40.		225403	6 3 0 23 0366	18 18	160.06 160.44	
Total	5603	225403	231006			
Gross Contribution as				17325.9	a 1544;	31. 7
Deduct Rebates					22	26.16
Net Contribution and ended 30th June, 198	Net Tax on	income deriv	ed during year	47325.9		
Additional Amounts t	or late or no r				8	
Additional Amounts	for Income un	derstated by	(225403	8452.12	s 7601	1.15
Provisional Amounts (n respect of in	come year end	ing such June,	2	£ 260	1. 3
Less Provisional Amo	unts in respect	of income y	ear ended 30th	25778.1	£ 23281	7.10
June, 1950	•	·		4 398.16	2 3800	7. 2
Income Tax—Payable	To BE BEEN	K				
Contribution —Psyabl	e/ TAKE			21379.5	金数少数	
Income Tax and Con	tribution—Pays	ble Tr Res	x kelik		21618	9.73
Credit previously allo	wed				2 3720	3.12
Net Amount-Payable	/TREERINGTY	k			2 25 339	3. 5
Arrears:			_	_	\$	
Total Amount—Payab	ole/Teller	ga Inc.	in N/A	Y/E 30.6.51	* 25339	3. 5
BEORTANT.	ent. ated addition per cent Fourth	re payable fo al tax and co um per annu: Floor, London	ethwith unless	12.2.53. s otherwise arrange it be due and pays nt unpaid. D. ing, J. Xi	(exclusive of the state of the	het dete, to of ten LVAN EXX

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.

Inthe High Court of Court No. 41.						
AMBIGORE TAX AND SOCIAL SERVICES CONTRIBUTION AIMERATION SHEET No. 41. Name Stella M. Lane File No. C 53753 Alterations made in Return of Income derived during year ended 30th June, 1950. Description of Alterations Personal Frotal Exertion perty Exertion perty 10 Taxable Income as previously assessed Income derived by you being your proportion of distributions made by the following companies: Amount Date of Your of Distribution portion Lane's Motors Pty. Ltd. £26232 20.12.49 £40429 175.493 20.12.49 27056 11866 22. 3.50 1829 - 69314 69314 Melford Motors Pty. Ltd. £97200 20.12.49 11778 72399 20.12.49 8772 24759 22. 3.50 3000 (excluding amounts subject to section 107 rebate as below) Income from Estate of Robert T. Lane, Dec'd. 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. £33000 Taxable Income as shown in				I.T. 1	Form 8	In the High
Name Stella M. Lane File No. C 53753		INCOME TAX AND SOCIAL SERVICES	CONTR	IBUTIO	7	
Alterations made in Return of Income derived during year ended 30th June, 1950. Description of Alterations Description of Alterations Description of Alterations Description of Alterations Personal Property Exertion Property Assessed 10 Taxable Income as previously assessed Income derived by you being your proportion of distributions made by the following companies: Amount Date of Your of Distribution propertion bution Lane's Motors Pty. Ltd. £26232 20.12.49 £40429 175493 20.12.49 27056 11866 22. 3.50 1829 - 69314 69314 Melford Motors Pty. Ltd. £97200 20.12.49 11778 72399 20.12.49 8772 24759 22. 3.50 3000 23550 23550 (excluding amounts subject to section 107 rebate as below) Income from Estate of Robert T. Lane, Dec'd. 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. £1321 Melford Motors Pty. Ltd. £3000 Taxable Income as shown in		ALTERATION SHEE	T			No, 41.
Description of Alterations Personal Exertion Property Prop		Name Stella M. Lane	File	No. C	53753	Notice of
Description of Alterations Exerction Perty Total Perty Exerction Perty Perty			e deri	ved dui	ring	Assessment, 9th January
Income derived by you being your proportion of distributions made by the following companies: Amount Date of Your of Distri- Pro-Distri- bution portion bution Lane's Motors Pty. Ltd. £262232 20.12.49 £40429 175.493 20.12.49 27056 11866 22. 3.50 1829 - 69314 69314 Melford Motors Pty. Ltd. £97200 20.12.49 11778 72399 20.12.49 8772 24759 22. 3.50 3000 23550 23550 (excluding amounts subject to section 107 rebate as below) Income from Estate of Robert T. Lane, Dec'd. 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			xertion	POT 03	-	
Income derived by you being your proportion of distributions made by the following companies: Amount Date of Your of Distripution prize bution prize bution prize bution prize 175493 20.12.49 £40429 175493 20.12.49 £7056 11866 22.3.50 1829 - 69314 69314 Melford Motors Pty. Ltd. £97200 20.12.49 11778 72399 20.12.49 8772 24759 22.3.50 3000 23550 23550 (excluding amounts subject to section 107 rebate as below) Income from Estate of Robert T. Lane, Dro'd. 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			£	£	€	
proportion of distributions made by the following companies:- Amount Date of Your Company of Distri- Distri- Distri- Distri- Distri- Dution portion Lane's Motors Pty. Ltd. £262232 20.12.49 £40429 175493 20.12.49 27056 11866 22. 3.50 1829 - 69314 69314 Melford Motors Pty. Ltd. £97200 20.12.49 11778 72399 20.12.49 8772 24759 22. 3.50 3000 23550 23550 (excluding amounts subject to section 107 rebate as below) Income from Estate of Robert T. Lane, Dec'd. 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	10	-	620	4983	5603	
Company of Distribution priton Lane's Motors Pty. Ltd. £262232 20.12.49 £40429 175493 20.12.49 27056 11866 22. 3.50 1829 - 69314 69314 Melford Motors Pty. Ltd. £97200 20.12.49 11778 72399 20.12.49 8772 24759 22. 3.50 3000 23550 23550 (excluding amounts subject to section 107 rebate as below) Income from Estate of Robert T. Lane, Dec'd. 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		proportion of distributions made				
20 Pty. Ltd.		Company of Distri- Pro- Distri- bution portion				
175493 20.12.49 27056	•					
11866 22. 3.50	20	•				
Melford Motors Pty. Ltd. £97200 20.12.49 11778 72399 20.12.49 8772 24759 22.3.50 3000 23550 23550 (excluding amounts subject to section 107 rebate as below) Income from Estate of Robert T. Lane, Dec'd. 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			_	69314	69314	
Pty. Ltd. £97200 20.12.49 11778 72399 20.12.49 8772 24759 22.3.50 3000 23550 23550 (excluding amounts subject to section 107 rebate as below) Income from Estate of Robert T. Lane, Dec'd. 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				0)) = 1	G)) I 1	
24759 22. 3.50 3000 23550 23550 (excluding amounts subject to section 107 rebate as below) Income from Estate of Robert T. Lane, Dec'd. 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						
(excluding amounts subject to section 107 rebate as below) Income from Estate of Robert T. Lane, Dec'd. 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						
Income from Estate of Robert T. Lane, Dec'd. 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		<u>24759</u> <u>22. 3.50</u> <u>3000</u>		23550	23550	
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						
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						
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	30	Dec'd.				
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		As previously assessed £3870 property				
rebate excluded from assessments:- Lane's Motors Pty. Ltd. £1321 Melford Motors Pty. Ltd. £3000 Taxable Income as shown in		As now assessed £136409 "	- 1	.32539	132539	
Melford Motors Pty. Ltd. £3000 Taxable Income as shown in		Amounts subject to 100% section 107 rebate excluded from assessments:-				
Taxable Income as shown in		•				
		Melford Motors Pty. Ltd. £3000				
			520 2	30386	231006	

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

COMMONWEALTH OF AUSTRALIA

INCOME TAX AND SOCIAL **SERVICES** CONTRIBUTION

CENTRALXXOFFICE

PERSONAL RETURN

Taxpayers who carry on a Business or Profession must complete form \$

RETURN OF INCOME derived from all Sources in and out of Australia during the twelve months from lst July, 1950, to 30th June, 1951

Form

File No. **53753**

For Office Use Only

HOW TO PREPARE THIS RETURN.

- I. 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.
- O THIS RETURN SHOULD BE LODGED WITH THE DEPUTY COMMISSIONER OF TAXATION (CENTRAL OFFICE) BOX 769G, G.P.O., MELBOURNE
 - A person residing in or deciving income only from the Australian Capital Territory should ledge the return with the Commissioner of Taxation, Camberra, A.C.T.
- If a full time member of the Defence Force, send this return to the Deputy Commissioner of Texation in the Capital City

 of the State in which you enlisted or were called up.

Of the State in which you entitled or were called up					
		Surname	USE BLOCK LETTERS	Christian Names	
NAME IN FULL	部	LANE	STELI	A MAUDE	
	• 1415\$	Strike out whichever do no	ot apply.		
Postal Address for Service of Notices		•	Ratcliffe, 53 Mar	tin Place, SYDNEY.	
Residential Address		511 St. Kild	a Road, Melbourne	lf same as Postal Address write "As Above"	
If married, state full name of wife or husband				deduction will not be allowed unless nem 24 on Page 3 is completed.	
My Occupation is		Home Duties		When stating industry and occupation state what kind of granufacturer wholesaler, cetailest craftsman, &c	
Employer's Industry				Unemployed persons to state industry of last employer	
Last Return lodged at Taxation Office (Capital City)		Melbourne		If no previous Return, attach state ment giving reasons and showing	
My address then being		as above		of the previous three years.	

DECLARATION

I, the person making this Return, declare that the particulars show	vn therein are true and correct in every particular and disclose without the total income decimed from all sources both in and out of Australia
reservation or exception a full and complete statement of	
by me during the year list July, 1950, to 30th June, 1951.†	f if the return has been made up for any other period, after this declaration
	accordingly. Initial the alteration.

Dated	this3	Lst	day	of
	T., 1.	_		

(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 (either can 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. Share of Income, not including Salary, to which each partner is entitled or which is distributable to each beachtrary OFFICE USE ONLY Name in full of each Partner or Beneficiary Residential Address 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

B. Every person carrying on business who does not furnish with his return an agent's certificate.

Cross out whichever does not apply.

	not apply.
Question	Angmer
(1) What books of account, if any, are kept by or on behalf of the tampayor?	
(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 esticified 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 N.S.—No. (6) to be answered only by the pursua mentioned in (A) above.
CERTIFICATE I. John V. Ratcliffs having charged the taxes By AGENT the answers set forth above in the second column in this statement opposite to the companies to the column in the statement opposite to the column in the statement opposite to the column in this statement opposite to the column in the column in this statement opposite to the column in the column in this statement opposite to the column in the co	TEXPAYET. SEE ALSO DECLARATION DELOW. yer a fee for preparing, or assisting in the preparation of, this return, hereby certify that juestions set forth in the first column thereof are true and correct in every particular.
Dote 3rd August, 1951	1 Signature of Agent (Sgd.) J.V. Ratcliffs
company, or the new requires by a person who is registered as a nomines of that person this or con	Agent's Registered Number 282

INCOME

INCOME FROM PERSON		OR .		GROSS INCOME	OFFIC
T	AX STAMPS SHEETS AT			1	<u> </u>
Serial Number Group Certificate or Tax Stamps Sheet	Employer's Name	Period of Employment	Instalments £ s. d.		
				1	
		to			
		to			
(Office only)					
Credit Warrant No		· TOTAL INSTALMENTS	£	_	
INCOME NOT INCLUDED A					
Salary, wages, stipend, bonuses, workers'	compensation (give details), over	rtime, and earnings as emplo	yee of		
Value of (a) Board £ ; (b) Use Living-away-from-home allowance, travelli tenance, and other allowances allowe	ng allowance, entertainment allo	owanse, cash allowance in lie			
Pay and allowances earned as a member of					
Five per centum of retiring allowance, graphersion (not being a War Pension, or Internal from					
Profits from sales of land, leases, shares, of	or any other property, purchased		culars)		
share in partnership of		-			
Income as beneficiary under will, settlement	-				
(where trust income is from personal e Cother income from personal exertion (att			••		
Other income from personal exercion (att			••		
	TOTAL INC	OME FROM PERSON	AL EXERTION		
INCOME FROM PROPE	RTY			£	£
CROSS RENTS—including rent from sub-				-	
DIVIDENDS uncluding Exempt and Ex-Au	• ,	and Liquidators Distribution	s)		
	Name of Company		Gross Amount		
	—————		£		
(See Stat	ement Attached)				
	* * *		tolkers		
				3.821	
If it is claimed that the whole or par be inserted against the dividend. Dis	ri dends on Prefere nce sharés sho Dividends must be expressed	uld be separately shown. I in Australian Currency.			
Interest on Commonwealth Govern				İ	
	Principal Rate	Materity Dass	Interest		
			<u> </u>		
Interest on Commonwealth Govern	mant loans issued ACTED Inc	IANUADY IGAN AN Com	Government Leas-		
and on Loans issued free of Sta	te Income Tax by State Authorit				
Name of Government or Public or Municipal Body	Principal Rate	Maturity Date	interest £		
-					
1900	Statement Attache	d)			
(564)	- MANAGER AND VALVAGE		-		
		-		256	
				i	
Other Interest					
	1	Beinging!			
Name of Government, Bank, Company, Firm or Person to whom money is lent	Address 1.7	Principal	Interest 4		
		Kate	Interest &		
		Kate	Interest £		
Firm or Person to whom money is lent	1.7	50 30.6.51 Rate	Interest £		
Firm or Person to whom money is lent		50 30.6.51 Rate	Interest		
Firm or Person to whom money is lent	1.7	50 30.6.51 Rate	Interest	295	
Firm or Person to whom money is lent	Statement Attache	d) Rate		295	
Firm or Person to whom money is lent	Statement Attache	d) Rate		295	
Premiems, and other amounts received in colicence (attach list)	Statement Attache Innexion with the grant, assigned (where partners), p. in	nt or surrender of leases, included	luding goodwill and	295	
Premiums, and other amounts received in colicence (attach list) Share in partnership of lincome as beneficiary under will, settlement,	Statement Attache Innexion with the grant, assigned (where partnersh. p in deed of gift or instrument of trust	nt or surrender of leases, included	luding goodwill and		
Premiems, and other amounts received in colicence (attach list)	Statement Attache Innexion with the grant, assigned (where partners), p indeed of gift or instrument of trust the State of VICTORIA	nt or surrender of leases, included in the company of the company	luding goodwill and	295 4,462	

Page 3 DEDUCTIONS

	DEDUCTION	S FROM PER	SONAL	EXERTIO	N INC	OME				
	Depend anc	Name in Full	Date of Birth	Place of Residence of Dependant	Separa income yea If no is	during ir. ncome	If wholly maintained for whole of year write "Wholly." If not, give deads	Manjorin Undection for Dependants	AMOUNT CLAIMED	
24	SPOUSE or DAUGHTER- HOUSEKEEPER					_/		104		
25	CHILDREN UNDER						ŧ	78 (for one)		
•	OF AGE							52 (others)		
26	PARENTS				-			104	**	
27	INVALID RELATIVES OVER 16 YEARS				Amount of Pension	Other Income £		78		
28	STUDENT CHILDREN 16-21 YEAR	re Name of School also			Value of Government Assistance	Income	If not at school for whole year state period	78		•
7	OUSEKEEPER				if wholly eng of year wri if not, st period who	as "Whal	lv.''	104		
30	Name of person in respect whom each claim is made	e If child, state date of	payer Name birth medical	and address of legal practitioner, upticism	lly qual-fied dentist, & c.	State r.g. P	nature of expenses ledical, Dental, &c.	AMOUNT		
	Less . Amounts recoupe	d or payable by a Gov	ernment, Publ	ic Authority, So	ciety or A	sociation	NET CLAIM	100 ->	100	-
33	SUBSCRIPTIONS LIFE ASSURANCE SUPERANNUATION &C RATES and LAND TAX GIFTS to Public Institut	(ES Paid to	Nation Mutual Federa	al Mutual Life & C l Land Ta	itize X		rance So deduction H	°2338 338	200	143.6
35	CALLS paid to mining a	Paid to	Mt. St.	Zone No	orest Post O	Tota	Period of Resid	igrd=		}
_	FORCES ALLOWA		f allowance	Period of receipt	Amount	received	Derived whilst I	ocated at		
35	Any other PERSONAL DEDUCTIONS	FXERTION (Give D	etails)				<u> </u>			ľ
39				тот	AL PER	SONA	L EXERTIC	N DED	UCTIONS	4 369
II R	DEQUCTIONS ates and Land Taxes for a epairs (not including alter asurance Premiums (Fire, aterest paid to	rations, addition; oc im	rsonally liable, p provements) to	paid on property o properties from ng properties (at	which ren tach list)	t is recei			(
	ommission paid to		of		for com	esion of	income from pro	perty		

SUMMARY OF INCOME AND DEDUCTIONS						
4	PERSONAL EXERTION	PROPERTY	TOTAL			
TOTAL INCOME—ITEMS 13 AND 23, PAGE 2	·····	8,834	8,834			
TOTAL DEDUCTIONS—ITEMS 39 AND 47, ABOVE	<u> </u>	369	369			
NET INCOME		8,465	8,465			

..

TOTAL PROPERTY DEDUCTIONS &-

46 Any other deductions (etc. is list) ...

MRS. STELLA M. LANE

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

In the High Court of Australia

No. 42.

Item 15 Dividends Received

Limited

10

30

Bebarfalds Limited Industrial Acceptance Corp.Limited Mayne Nickless

£2,836. 2. 4

929.11.8

55.10. 0 £3,821. 4. 0

Return of Income and Statement, 31st July 1951 - continued.

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

£18,813.15.10

20 Item 17 Interest on Commonwealth Govern-

ment Loans Issued after 1st January, 1940 Subject to rebate under Section 160 AB.

£1,100 15.11.57 35.15. O 350 15.11.58 11. 7. 15.9.59 15.10.60 400 13.0.0 300 9.15.0 17.17.6 550 15. 9.61 200 15. 9.59 6.5.0 6.5.0 15. 9.60 200

 $3\frac{1}{6}$, 15.10.62 156.5.0 £ 256.10.0

Item 18 Other Interest

Industrial Acceptance Corp. <u>Limited</u>

Fixed Deposit £13,123 Rate 24% £ 295.4.2

In the High Court of Australia No. 42.	IN	MRS. STELLA M. LANE COME TAX RETURN FOR THE YEAR ENDED 30th JUNE, 1951	
Return of Income and Statement, 31st July 1951 - continued.	Item 30	Medical Expenses 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 Dr. Andrew Brennan -	10
		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
		£168. 6. 9	
		Claimed £100.0.0	

No. 43.

Notice of Assessment, 8th May 1952.

No. 43.

Re Stella Maud Adeline Lane
Year ended 30th June 1951
Notice of Assessment

DETACH DO NOT Nature of Payment tendered to be filled in here by TAXPAYER

TOTAL & Tax Instalment Stamps luterim Stampa Rucolpt Cartificate of Credit Group Certificate Curh or Cheque

CENTRAL OFFICE

File No

LOWEUT BALLNUR BASED ON INCOME DERIVED DURING YEAR ENDED SOTH JUNE, 1951 9159. SERVICES Craft for Cortilization and in Lay Massign fumblind with return INCOME TAX AND SOCIAL CONTRIBUTION 9159. 3--Proceedings 1988 5 (2011) 1983 Problemal Fax & Con- Income for & Contilluitie button to report of the max Uniquena to report of forms 1983 11 (1982) 11 (1983) 11 (198 3. 2601 6160. 5.-. C. 5375 .-. Vest tenked to a test Ratoliffe, sag. 5600. . lane. 86.12. --53 Kertin Flace. Design t Releases Wre. : tella C/- John V 352, 10, 8, Further has and Contra-£ 9352 Property 262 Contributed In con-Land Specific Take Contelliation Image 4 No.

	1951 - 1952 INCOME TAX AND SOCIAL SERVE	I.T. Form 8 (E) ICES CONTRIBUTION	In the High Court of Australia
	ALTERATION SH	EFT	No. 43.
	Name Mrs. Stella M. Lane Alterations made in Return of Inc year ended 30.6.51		Notice of Assessment, 8th May 1952 - continued.
	Description of Alterations	Personal Pro- Exertion perty Total	
		€ € €	
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	

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

Nature of Payment tendered to be filled in here by TAXPAYER

			£	٥.	d.
Tax Instalment Stamps					
Group Certificate				-	-
Certificate of Credit				41	-
Interim Stamps Receipt				,	
Cash or Chause					100
TOTAL					

DO NOT DETACH

CENTRAL OFFICE INCOME TAX AND 1951

tella . lane, /- John V. atcliffe, SOCIAL SERVICES CONTRIBUTION -In all communications, please quote File No. artin lace. File No. C.53753 Gross Salary or Wages Amended on account of :-List a literal of Amended Taxable and Constitutable Income djustments as per C. P. Willy orm & crewith. Amended Amount of Basic Tax and Contribution, Income Year Lodded With June, 1951 Further Tax and Contribution on Property, Income Year Ended 30th June, 1971 Amended Net Tax and Contribution in respect of Islamine New Endor SGth June, 1951 £ 113.14. ... f 6-055. t.-. Additional Amounts-Late Belum or Omitted Income 20020 Amended Provisional Amount in respect of Income of Year Engine 3000 June, 1753 £ 6165. 3. ... 102225-1---Less Provisional Amount in respect of Images of Year funded 35th June, 1951 £ population in the same 2996,4,15 Amended Amount Pavable Ant. prevly. paid tax. £ 315S. 3.-Amended American Parable Dated at Merbourne Amount Pare as er The amount adviced 253333....5.-. herein is due and TOTAL AMOUNT PAYABLE & 34 3858.17.-. 9.1.53. 12.2.53

	194 - 194 FEDERAL INCOME T ALTERATION SHEE		I.T. Form 8	Court of Australia
				No. 44.
	Name Stella M. Lane	File	No. C 53753	Notice of Amended
	Alterations made in Return of Inco year ended 30th June, 195		ved during	Assessment, 9th January
	Description of Alterations		n perty Total	1953 - continued.
		£	££	
10	Taxable Income as previously assessed	256	9352 9608	
	Income derived by you being your proportion of distributions made by the following companies :-			
	Amount Date of Your of Distri- Pro- Distri- bution portion bution	n -		
20	Melford Motors Pty. Ltd. £156807 5.12.50 19000			
	(excluding amounts subject to Section 107 rebate as below) Income from Estate of Robert T.Lane, Dec'd.	-	23550 23550	
	As previously assessed £4462			
	As now assessed £61553	-	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	

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

Tel-no tage and rend this Return to the Deputy Commiscioner of Taiston, 636 Lonidale Street, Mallourie, C.1.

C.R. if income (other han a ninga, and Wer a or distance) was derived from more than Sate, to the D) u y Comof the Defence Force-see footnote."

INCOME TAX AND SOCIAL SERVICES CONTRIBUTION-VICTORIA PERSONAL RETURN

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

RETURN OF INCOME derived from all Sources in and out of Australia

during the twelve months from 1st July, 1949, to 30th June, 1950. Burname, Christian Name Leonard Alfred FENTON NAME IN FULL OF PERSON out whichever do not apply. (Write name plandy in block letters -example: JONES, WILLIAM PHOMASO Residing 14 Chateworth Ave. Brighton. States from which Australian income is derived. Occupation Managing Director, Pestal address for service of Notices Ag Above. Employer's Industry Hotor Industry they are required to notify to the Deputy Commissioner any charge of the Bourse Notes -(1) If an employer or sorting on own account, state industry Lest Return ledged at Taxation Office at (Capital City).
My address then being AB Above (ii) When stating researcy and a specific, state what kind of unsumfactures wholesales stone, crass way, &c. If name changed, state former name Violet Edith Penton. pre Pois Return, attach statement gives; resems and showing Date of Birth, and income for each of the previous three If married, state full name of spouse
If relate claimed for spouse, Statement No. 1 must be completed. WHERE TAX HAS BEEN EVASED THE PENAL PROVIS ONS OF THE ACT PROVIDE FOR THE HIPOSITION OF SEVERE PENALTIES. SEE "INSTRUCTIONS TO PERSONS MAKING RETURNS" ON PAGE 4 OF THIS RETURN. PART A.—INCOME FROM PERSONAL EXERTION.

1. Salary, wages, stipend, homes, overtime and carnings as employee of **Exercise Motors** Pty Ltc.

(Greas amounts, must be shown including superannuation, tax and contribution installments, and other sums deducted before payment.)

Original Group Certificates and Tax Stamps Sheets must be enclosed with this return and Statement No. 2 filled in. thice Only 2320 2. Value of (a) Board £ ____; (b) Use of premises or quarters £ ____ allowed to me by employer for ______ weeks

23. Living-away from home allowance (See Statement No. 4, Page 3). Travelling allowance, Entertainment allowance, cash allowance in lieu of quarters, sustemance and other allowances allowed to me by employer (attach list) _____.

4. Pay and allowances carned as a member of the Defence Force, including a member of the Civil Defence Force. (Also fill in Statement No. 5)

5. Five for centum of retring allowance, gratuity or compensation received in lump sum (total amount received £ ____) (give details)

6. Fence in the being a War Pension or Invalid, Old Age or Widow's Pension), superannuation or retring allowance received from 7. Free commissions (attach list). 8, (This item refers to Form B only) 9. Profits from sales of land, leases, shares, or any other property, purchase) for re-sale (attach full particulars) 10. Share in partnership of ___ (where paranership 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 exection) in the State of ... 12. Other income from personal exection (attach list) Total Income £ 2320 * All such allowances could be shown. Expenditure deductible in respect thereof may be elatmed order livin 14. DEDUCTIONS .- Attach lists where called for. 13. Subscriptions to being trade, business or professional association or union 14. Any other deductions (attach list). Do not include amounts claimed on page 2. 3 Total Deductions 15. Net Income from Personal Exertion PART B.-INCOME FROM PROPERTY. Gross routs—including cent from sub-letting (attach list)
 Dividends as per Statement No. 6 20 17. Invisionis as per Statement No. 0
18. Interest received by or scudited to me, as per Statement No. 7 (INCLUDIES INTEREST FROM SAVINGS BANKS AND COMMONWEALTH LOANS) 10. Preminms, and other amounts received in connexion with the grant, assignment or surrender of leases, including goodwill and license (Attach list) 10. 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 Total Income DEDUCTIONS.-Attach lists where called for. 23. Rates and Land Passa for which the taxpayer is personally habits, paid on property from which rent is married (attach list).

24. Repairs (not including alterations, additions, or improvements) to properties from which rent is received (attach list).

25. Insurance Premiums (Fire, Burglary, &c.) pass on income-producing properties (attach list). an borrowed money used to produce income from property 26. Interest paid to ... 27. Commission paid to for collection of income from property ... for preperty or past thereof from which rent is received 28. Rent paid to .. 29. Any other deductions (attack list). Do not include amounts claimed on page 2. Total Deductions 20. Net Income from Property £ TOTAL NET INCOME FROM PERSONAL EXERTION AND PROPERTY-(Add Items 15 and 30) £ PARTICULARS RELATING TO SOURCES OF INFORMATION. A. Any person who charges directly or indirectly any fee for preparing, or assisting to prepare, this return. Cross one whichever a Cross person corrylay on business who does not furnish with his return an agent's certificate. (1) What books of account, if any, are kept by or on behalf of the taxpayer?

(1) By whom are those books of account kept? (State name and address)

(2) Are these books of account and ted each year? If so, by whom?

(3) Is the return in accordance with those books, on what basks and upon what information has the return been prepared?

(8) Have you satisfied yourself, and, if so, how, that the books of account, or place sources of information upon which the return is based, are correct and disclose the macro of the taxpayer's house from all sources?

N.B.—No. (6) to be answered only by the person mechanical in (A) above. Certificate I, naving starged the taxpayer a fee for preparing, or assisting to 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. by Agent † Signature of Agent... + Where the sent is a partnership or a company, this certificate must be signed in the name of the partnership or company of the case requires, by a person was a registered as a nominee of that partnership or company, and that passed a name must also be appended. April's Registered Number

DECLARATION.

I, the person making thi	s Return, declare that !	he particulars shown therein, and also t	iose stated in the Accoun	ts, Balance sheets, Documents, and Lists
herewith, are true and correct	in every particulated and	disclose without reservation or exception	a full and complete stat	tement of the total income derived from
all sources both in and out of	Australia by	during the y	ear 1st July, 1949, to 30th	1 June, 1950.
Tool the	return has been made	up for any other period, alter this dec	aration accordingly. Inc	und the alteration.

Dated this August (SIGN HERE.) L. A. Fenton USUAL SIGNATURE OF TAXPAYER

Por ne vitions see Instruction No. 18 on Page 4. be agned by the Taxmayer pers * 11-RIGINAL 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 TAGE 2 HEREOF FOR "CLAIM FOR CONCESSIONAL ALLOWANCES

CLAPA FOR CONCESSIONAL ALLOWANCES SUPERCL TO FEBALE OF TAX THE ST TRILLINGS IS IN YEARS OF AGE, See point B. 16 FIELD OF AGE. (Children, Supplication, Horstons or System).
Instruction Soc. 23, Phys. 4. PARTIE OF PERHANAN I is got a built insignation for the a puls of the west while it when there may be then a contract for a better their a non-alter-it in one separat that goes to able to remine a state amount I W. DIATHERMU TERATMENT EATENNES AND AUTENDANCS BIMUNICATION Same and a literal to Ingelly described Sections Symbols (Sections), Opticized, Bestelling, Co. Compact to Property of Steam wash, Pintar by Hardt. State Leave of expenses, e.g., the hould be read the conthe of each to lawrence if could exceed forms AMOUNT Dr. Lealie H. Albidon 33 Collins Street, Helb. Medical 12 Self. Dr. Alwynne Rowlands 120 Collins Street, Helb. Dr. E. Gordon, Glassford, 2 Collins Street, Helb. 2 Dr. H. N. Matthews, Collins St., Melb. Derital 24 and to produce the site present and the second description of the second second second and second second second TOTAL Summer of Contigues, Southern of Francisco 191 04 E.N. B. Promining paid 2nd P. S. Flack N. M. S. Schuller Y. 1 3 Phys. B I. Nib. Salker E.N. Ta-11 2 Phys. B I. Nib. 1600 62 56 AMP Society 1100 "La communication of the filting" 1 1 1 4 1 1 1 1 2 4 4 and a continue over the personalization to proper ties from which are given in the first tie to be a second The production of V. See Instrument Ac 35 Prof. 161

RATES & TAXES		In the High Court of Australia
Brighton City Council (Municipal Rates)	£25. O. O	No. 45.
Melbourne and Metropolitan Board of Works	16.5.0	Return of Income and
State Land Tax	1.17. 6	Statement, 3rd August 1950 -
	£43. 2. 6	continued.

INSURANCES ON MY OWN LIFE:

	A.M.P. Society	£62. O. O
	u u	56.1.8
10		£118.1.8

L.A. Fenton, 14, Chatsworth Avenue, BRIGHTON.

L.A. FENTON

(L. A. Fenton)

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 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)

10

No. 46.

Notice of Assessment, 10th August 1950.

No. 46.

Re Leonard Alfred Fenton

Year ended 30th June 1950

Notice of Assessment

A Company of the State of the S					ar to Ador ad the critical action of the action of the action of the action of the action of the	lbcs and Social So and on home	me Tox mices Control of Tox Each 31 TOXING	
Green Salesy or Wage	4	ant paines	Taxable and Costri	letik leser	-	Service Charlistic		· Six
making payment. If y by pest, particulars of must be canced in the cut page 2 of this see. The full amount or the the chart and payment at the mest of material payment of the Acts. TAX STAMPS OR TUPICATES. The see payment is the out and paymble in the cut as paymble in the cut as paymble in the cut as a first allicating could for mest allicating could for mest atmosp and Co	the profitors a quart partitud for me be paid by when, extended for late to the paid by for late 18 per cent, per met plast to for late 18 per cent, per met plast to for late 18 per cent, per cent plast to for late 18 per cent per cent plast to for late 18 per cent per cent plast to for late 18 per cent	Property Mat County	duction and Max Time, 15 oralled 30th Jime, 15 oralled 30th Jime, 15 oralled 30th James Late Res	LLSS & COUNTY AND GROSS TO DESCRIPTION RESSER	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	10 10; 10; 1 10; 10; 1		16. 16. 16. 16. 16. 16. 16. 16. 16. 16.
fortential with your a dier test stemps at Q still held by you in a flore from salety er us to 30th June, 1949, a payment or past po movent. Any carner or papable will be refund	map Cariffornia repect of deduc- ups anothers up- may be used in procest of this word the attacent but.	finite out at	of value of her in which steeped is the fire colors of the fire a phales of	Amount Param Amount Change	E 5	34.14. 1	e 9540 e	
The same fact that I Certificates of dislates MOX solices may person to additional assessments in as the Acts regard assessed as paid until such Stamps filterins of delactions of a Taxantina Office.	or late payment, prompte as not	which is a control of the control of	S of trade A	insing hoseigh for Pr Administration of Association Amount— offer Dis Broom, Pro-			577A	18. 10 10. 10 10. 10
Disk of land	De Ju EL		MODELS OF BUILD SET	province grants to re-	areamo yen M Gaukom H Loefirany's no		£ 90.	6
The second second	September 197			** ** ***				

Read curefully the instructions on back of this notice AN LORDALE STOPE, A. NEALE

Deputy Commissioner of Taxation

No. 47.

Notice of Amended Assessment, 9th January 1953.

No. 47.

Re Leonard Alfred Fenton
Year ended 30th June 1950
Notice of Amended Assessment

1950/51

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

NOTICE OF AMENDED AMESSMENT

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. He. Leonard A. Fenton

In all communications please quote File No.

File No

27597

Gross Salary or Wages £

Amended on account of :-

Adjustment as per form 8 herewith.
Add £35,325 Pty.

	Deen ame	indea as uncar .	
Amended Taxable and Contributable Income	Social Services	Contribution	Income I'ms
		Rates Pence	in £
Personal Exertion	} 18d.	150.0 152.	
(b) Interest on C'wealth Loans & issued prior to 1.1.1040 &	2809.17.	0 257	
Amended Net Contribution and Net Tax on Income derive during year ended 30th June, 1950		0 256	29 .11. 0
Additional Amounta Late Return or Omitted Income Amended Provisional Amounts in respect of Income of yearing 30th June, 1931	. 1324. 13.	0 116	50.10.0
Less Provisional Amounts in respect of Income of year anded 30th June, 1950	1434.10. 107. S.	0 3530	00. 7. 0 52.16. 0
Amount Payable as amend	led 5	8	37.11. 0
Amounts propositioning		0 47	38. 0. 0
	3974. 0.	0 349	75.11. 0
Decrease by Amendment	Dr.	£38,949	11. 0

Read carefully the instructions on back of this Notice.

9Jan53 11Feb53

Date of Issue

The above is incorporated in enclosed summary of occount

OFFICE ABBRESS-436 LONSDALE STREET, MELBOURNE, C. 1

Date Due and Payable

J.A. Hoale

R. W. CHENOWETH

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

Assessment,

Amended

VICTORIA

FEDERAL INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

INCOME TAX OFFICE,

9th January 1953 continued.

10 MEMORANDUM 436 Lonsdale Street, Melbourne. C.I.

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	<u>Al</u>	terations		Personal Exertion		Total
	Taxable Incom	e as previously ssed		2120	20	2140
		d by you being yo distributions ma ing company:-				
3 0	Company	Amount Date of of Distri- Distri- bution bution	Pro-	1		
	Melford Motors Pty. Ltd.	£97200 20.12.49 72399 " 24759 22.3.50	13159		3 5325	35325
	(excluding amount 107 rebate a	nts subject to Se as below)	ction			
		to 100% Section from assessment				
	Melford Motors	e Pty. Ltd. £4	500			
40	Net Income	as per Assessmen	t	2120	35345	37465

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

COMMONWEALTH OF AUSTRALIA

INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

VICTORIA

PERSONAL RETURN

Taxpayers who carry on a Business of Profession must complete Form B

Form

File No.

RETURN OF INCOME derived from all Sources in and out of Australia during the twelve months from Ist July, 1950, to 30th June, 1951

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. Parenerships and Trusts muse complete DISTRIBUTION STATEMENT below.
- Pin ORIGINAL Group Certificates and or Tax Stamps Sheets to Page 3.
- 7. Make DEGLARATION below, and SIGN personally.

0-THIS RETURN SHOULD BE LODGED WITH THE DEPUTY COMMISSIONER OF TAXATION W LONSDALE STREET, MELBOURNE, C.I.

	Surrame USE BLOCK LETTERS	Christ an Names
NAME IN FULL	Fenton Leonard Alf. Strike out whichever do not apply.	rel
Postal Address for Service of Notices	14 Chatsworth Avenue, Brighton You are required to notify to the Deputy Communicationer any change of a	erasi for service of footbe
Residential Address	As Above	Agent as Postal Address write "As Agent
If married, state full name of wife or husband	Violet Edith Fenton.	A dequetion will not be allowed a letting them 24 on Page 3 is completed
My Occupation is	Managing Director, Melford Fotors Pty Ltd.	When stating incustory and secuciation state what And of manufacturer wholesaler, retailer, craftsman &c.
Employer's Industry	Motor Industry.	Unemployed persons outsite industry of last employer
Last Return lodged at Taxation Office (Copiul City)	Ecliquene,	If no previous Peturn attach state- ment giving reasons and singwing
My address then being	As Abore.	Date of Birth, and income for act of the previous chree 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 lst July. 1950, to 30th June, 1951. * If she require figs deem made lightfor lies poster per loc year on a per la arronding to like a line attended.

Dated this

3rd August.

(SIGN HERE)

L.A. Fenton

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

anse in fail of each Personer	aidential Address	is the Beneficiary under any legal	Salary	Salary to while entitled or wh	era, not including th each partner is of it distributable deneficiary	OFFIC	E DIE ONT	ŕ
or Bendhoury		(fet or No)	Partition	Preportien	Amount P.S. Poy	5 100 5 100 Seen (01)	Petate	Seren
	1		1		1 1			
					-/			
					/			

Queren	yani.
What books of account, if any, are kept by or on behalf of the taxpacer !	
By whom are those books of actions kept ! (State name and addign)	
Are those books of account sudited each year I. If Ao. by whose I	
is the return in accordance with those books?	
If the return is not in accordance with those points of what has and upon evial into mation had the return been prepared ?	
Have you set sifed yourself, and, if no, how that the books of account, or other pointes of information is soon which the return is based, are correct as a disclose the whole of the seasoner's income from	
all sources	NAME OF THE PROPERTY OF THE PARTY OF THE PAR
RTIFICATE	er after the preparate of an agree of a consequence of the preparation of
Y AGENT The answers out of the assess in the second country of the statement space of the same	mount art beto in the first pauling thereof are that and springs in even our
Dark /	If Superior of Agent

INCOME

21 5

					-				
Serial Number	Whether Group Certificator or Tax Stamps Sheet	Employer's 1	Nine	Period of Employment	Insta £	iments S.	d.)		
51/40630	Servep Cert.	Heiferd Meto Pty Ltd.	ops 1	/7/50 30/6	Contract of the last of the la	0	0		
				to					
(Office onl Credit: Wa	Trant No.			TOTAL INSTALMEN	TS £ 505	0	0		
	NOT INCLUDED								
may, eye.	Helfer	rd Boters Pty	Ltd.	e, and earnings as em	ployee of			2320	
Living-away-fro tentance, at Pay and allows Frie per centur Fension (not b from	whome allowance, trad other allowances allowances allowances allowances allowances are considered as a member of returing allowance allowances of land, leases, that inship of ficiary under will, settlest income is from personal exertional exertion exertional exertional exertional exertional exertional exertion exertional exertional exertional exertional exertional exertion exertional exertion e	ement, deed of gift or instronal exertion) in the State in (attach list) send ours deductible in respect the	tainment allowar r (attach list) r or Citizen Defe ion received in I Vidow's Pension). ry, purchased for where income is fi rument of trust o of See 16 hareof may be clume TAL INCOM	tree Force tump sum (total amout superannuation, or reference) re-sale (attach full prom personal exertion) tter attach d under Items 37 or 33 E FROM PERSO	int received & tiring allowand articulars) in the State of tions)	ce receiv	ved	2320	
	Collier's	Interstate Tr			16	5			
be inserted	med that the whole of against the dividend.	or part of any dividend is Dividends on Preference	s exempt, an apple shares should be expressed in stralian Interest)	be separately shown. Australian Currency.		S rose		16	
be inserted	med that the whole of against the dividend.	or part of any dividend in Dividends on Preference Dividends must TO ME (including Ex-Au- overnment Loans issued P	s exempt, an appet shares should be expressed in stralian Interest)	be separately shown. Australian Currency. JANUARY, 1940				16	
be inserted	med that the whole of against the dividend.	or part of any dividend in Dividends on Preference Dividends must TO ME (including Ex-Au- overnment Loans issued P	s exempt, an appet shares should be expressed in stralian Interest)	be separately shown. Australian Currency. JANUARY, 1940				16	
INTEREST REC	med that the whole is against the dividend. EIVED OR CREDITED on Commonwealth G	or part of any dividend in Dividends on Preference Dividends must TO ME (including Ex-Au- overnment Loans issued P	s exempt, an apple shares should be expressed in stralian interest) RIOR TO 1st Ruce AFTER 1st JA	be separately shown. Australian Currency. JANUARY, 1940 Meturity Data NUARY, 1940, on 5	Inte	orgat (ans	16	
INTEREST REC	med that the whole is against the dividend. EIVED OR CREDITED on Commonwealth G	or part of any dividend in Dividends on Preference Dividends must TO ME (including Ex-Autovernment Loans issued Paracipal	s exempt, an apple shares should be expressed in stralian interest) RIOR TO 1st Ruce AFTER 1st JA	be separately shown. Australian Currency. JANUARY, 1940 Meturity Data NUARY, 1940, on 5	Inte	nent Lor	ans	16	
INTEREST REC	med that the whole of against the dividend. EIVED OR CREDITED on Commonwealth Good Commonwealth Good Commonwealth Good Commonwealth Con Loans issued free Government or Fuelic or	or part of any dividend in Dividends on Preference Dividends must of TO ME (including Ex-Autovernment Loans issued Prescipal Covernment Loans issued of State Income Tax by State Covernment Loans issued of State Income Tax by State Covernment Loans issued of State Income Tax by State Covernment Loans issued of State Income Tax by State Covernment Loans issued of State Income Tax by State Covernment Loans issued of State Income Tax by State Covernment Loans issued of State Covernment Loans is	s exempt, an apple shares should be expressed in stralian interest) RIOR TO fst Rate AFTER lst JA State Authorities	be separately shown. Australian Currency. JANUARY, 1940 Meturity Data NUARY, 1940, on S	Inte	nent Los	ans	16	
INTEREST REC	on Commonwealth Con Loans issued free Government or Public or Maricipal Body	or part of any dividend in Dividends on Preference Dividends must TO ME (including Ex-Australian Including Ex-Australian Inclu	s exempt, an apple shares should be expressed in stralian interest) RIOR TO ist Rate AFTER ist JA State Authorities Rate	be separately shown. Australian Currency. JANUARY, 1940 Metority Data NUARY, 1940, on S Maturicy Data	Inte	nent Los	ans		
Interest and Name of	on Commonwealth Con Loans issued free Government or Public or Maricipal Body	or part of any dividend in Dividends on Preference Dividends must TO ME (including Ex-Australian Including Ex-Australian Inclu	s exempt, an apple shares should be expressed in stralian interest) RIOR TO ist Rate AFTER ist JA State Authorities Rate	be separately shown. Australian Currency. JANUARY, 1940 Metority Data NUARY, 1940, on S Maturicy Data	Inte	nent Los	ans	130	
Interest REC	on Commonwealth Good Book Book Book Book Book Book Book B	or part of any dividend in Dividends on Preference Dividends must a TO ME (including Ex-Australia) To ME (including Ex-Australia) Principal Principal Dividends Issued of State Innome Tax by September 1975 Principal 1	s exempt, an apple shares should be expressed in stralian Interest. RIOR TO 1st. AFTER 1st JA 5tate Authorities. Rate	De separately shown. Australian Currency. JANUARY, 1940 Meturicy Date NUARY, 1940, on S Maturicy Date	Inte	nent Los	ans		
Interest REC	on Commonwealth Gon Loans issued free Government or Public or Manager Body	or part of any dividend in Dividends on Preference Dividends must a TO ME (including Ex-Australia) To ME (including Ex-Australia) Principal Principal Dividends Issued of State Innome Tax by September 1975 Principal 1	s exempt, an apple shares should be expressed in stralian Interest. RIOR TO 1st. AFTER 1st JA 5tate Authorities. Rate	be separately shown. Australian Currency. JANUARY, 1940 Metoricy Data NUARY, 1940, on S Heturicy Data	Inte	nent Los	ans		
Interest REC	on Commonwealth Good Book Book Book Book Book Book Book B	or part of any dividend in Dividends on Preference Dividends must a TO ME (including Ex-Australia) To ME (including Ex-Australia) Principal Principal Dividends Issued of State Innome Tax by September 1975 Principal 1	s exempt, an apple shares should be expressed in stralian interest) RIOR TO fist AFTER list JA State Authorities Rate	be separately shown. Australian Currency. JANUARY, 1940 Metoricy Data NUARY, 1940, on S Heturicy Data	Inte	nent Los	ans		
Interest REC	on Commonwealth Good Book Book Book Book Book Book Book B	or part of any dividend in Dividends on Preference Dividends must a TO ME (including Ex-Australia) To ME (including Ex-Australia) Principal Principal Dividends Issued of State Innome Tax by September 1975 Principal 1	s exempt, an apple shares should be expressed in stralian interest) RIOR TO fist AFTER list JA State Authorities Rate	be separately shown. Australian Currency. JANUARY, 1940 Metoricy Data NUARY, 1940, on S Heturicy Data	Inte	nent Los	ans		
Interest REC	on Commonwealth Good Book Book Book Book Book Book Book B	or part of any dividend in Dividends on Preference Dividends must a TO ME (including Ex-Australia) To ME (including Ex-Australia) Principal Principal Dividends Issued of State Innome Tax by September 1975 Principal 1	s exempt, an apple shares should be expressed in stralian interest) RIOR TO fist AFTER list JA State Authorities Rate	be separately shown. Australian Currency. JANUARY, 1940 Metoricy Data NUARY, 1940, on S Heturicy Data	Inte	nent Los	ans		
Interest REC	on Commonwealth Good Book Book Book Book Book Book Book B	or part of any dividend in Dividends on Preference Dividends must a TO ME (including Ex-Australia) To ME (including Ex-Australia) Principal Principal Dividends Issued of State Innome Tax by September 1975 Principal 1	s exempt, an apple shares should be expressed in stralian interest) RIOR TO fist AFTER list JA State Authorities Rate	be separately shown. Australian Currency. JANUARY, 1940 Metoricy Data NUARY, 1940, on S Heturicy Data	Inte	nent Los	ans		
Interest REC	med that the whole of against the dividend. EIVED OR CREDITED on Commonwealth Go on Loans issued free Government or Fuelic or Manacopal Body or Company or Commonwealth Commonwealth Company or Commonwealth Commonwealth Company or Commonweal	or part of any dividend in Dividends on Preference Dividends must a TO ME (including Ex-Australia) To ME (including Ex-Australia) Principal Principal Dividends Issued of State Innome Tax by September 1975 Principal 1	s exempt, an apple shares should be expressed in stralian Interest) RIOR TO 1st AFTER 1st JA State Authorities Rate	De separately shown. Australian Currency. JANUARY, 1940 Metoriky Data NUARY, 1940, on S Heturicy Data Fate 30.6.51	late Governments	nent Los			
Premiums, and Scance (ass. Share in partners)	med that the whole of against the dividend. EIVED OR CREDITED on Commonwealth Go on Loans issued free Covernment of Fuelic or Manacopal Book center amounts receive the list. The last of the las	or part of any dividend in Dividends on Preference Dividends must TO ME (including Ex-Autovernment Loans issued Principal Prin	s exempt, an apple shares should be expressed in stralian interest) RIOR TO fist AFTER list JA State Authorities Rate P 17.53	December of leasest	late Governments	nent Los			

DEDUCTIONS

				Separate net		w /I		
Concer:	Name in Full	Date of Birth	Place of Residence of Dependant	income during year. If no income write "Nii"	f wholly maintained for whole of year write "Wholly if not, give details	Sendans (AMOUNT CLAIMED £	
SALGE-THE HOUSEREEPE						104		
CHILDREN						78 (for one)		
UNDER IN YEARS OF AGE						52		
						(others)		
PARENTE NIALO			_/	Amount of Other		104		
PELAT (E) C (E) (C (E)A)T				Penson Income		78		
THUDENT CHILDREN 6 21 TEAM		X		Value of Octor Government Income Assessance E	W not at school for whole year state	78		
HOUSE KEEPSA	Guer Name of Choos also		1	If wholly engaged for an of year write. Whall I not state for a period wholly engaged	r mat	164		
MEDICAL, DEI	NTAL, OPTICAL,	FUNERAL	EXPENSES,	1				
Name of proper is right which sact town is a	ant of Manual to	Taxiseer Name	and address of legal practionar optical	r qualified State	nature of expenses fedical, Denral, &c.	AHOUNT		
which said their a t	1354	1 ST 3 TO 1 THE ACE.	precisionar, optical	Seed of Life	recit, Devis of	-		
					-			
						1-1		
Issa : Amounts reco	oped or poyable by a	Government, Pub	lic Authority, So	ociety or Association	n			
Issi: Amounts reco	ped or physicle by a	Government, Pub	lic Authority, So	ociety or Association	NET CLAIM	1		
	oped or psyable by a	Government, Pub	lic Authority. So	ociety or Association				
totter .		1.0					2741-254	
ENERGENTIANS	Paid	1.0	lic Authority. So			; £200	118	
SHICKETIONS	Parc N & C. payments	to A.M. P	Societ	J	NET CLAIM	; 6200	118	
LOSS CAUTIONS	Paid Paid N & C., payments	to A.M. F	Societ		NET CLAIM	; £200	118 28 17	
SUPERANNUATION	Paid N &C., payments Paid TAXES	to A.M. P	Societ	J	NET CLAIM	; £200	118 28 17 2	
SUPERATIONS LIFE ASSURANCE SUPERANNUATION RATES and LAND T	Paid N &C., payments Paid TAXES	A.M. P	Societ	J	NET CLAIM	; £200	118 28 17	
SUPERATIONS LIFE ASSURANCE SUPERANNUATION RATES and LAND T	Paid Paid Paid TAXES Paid TAXES Paid TAXES	A.M. P	Secieta ton C.C. Metro Ro Land Pa	ard of Wor	NET CLAIM	; £200	118 28 17	
EVERCENTIONS LIFE ASSURANCE SUPERANNUATION RATES and LAND TO SELECT PRODUCTOR CALLED OVER	Paid Paid Paid TAXES Paid TAXES Paid TAXES	to A.M. P	Secieta ton C.C. Metro Ro Land Pa	y ard of Wor	NET CLAIM	; £200	118 28 17 2	
CALL OF ALLEGANDS	Pace Payments TAXES Pace Payments Pace Payments Pace Page Page Page Page Page Page Page Pag	to A.M. P	Secieta ton C.C. Metro Ro Land Pa	ard of Wor	NET CLAIM May must deduction	dec a	118 28 17	
EVERCENTIONS LIFE ASSURANCE SUPERANNUATION RATES and LAND TO SELECT PRODUCTOR CALLED OVER	Pace Payments TAXES Pace Payments Pace Payments Pace Page Page Page Page Page Page Page Pag	Bright State	Secieta ten C.C. Metro Bo Land Te	ard of Wor	NET CLAIM Max more deduction RS Percod of Re-	dec a	118 28 17 2	
LIFE ASSURANCE SUPERANNUATION RATES and LAND T GITTLE Bloom for CALLE BLOOM FORCE ALLO LINE CALLANTERO ALCOMANCE	Pace Payments TAXES Pace Payments Pace Payments Pace Page Page Page Page Page Page Page Pag	To A. M. I	Secieta ten C.C. Metro Bo Land Te	ard of Wor	NET CLAIM Max more deduction RS Percod of Re-	dec a	118 28 17 2	
LIFE ASSURANCE SUPERANNUATION RATES and LAND T GITTLE Bloom for CALLE BLOOM TORCE ALLO LINE CALLANTERO ALCOMANCE	Park Park Park Park TAXES Park Park Park Park Park Park Park Park	To A. M. I	Societa ton C.C. Metro Ro Land Te	Journ for Office	NET CLAIM May more deduction 2.8 Percod of Record of	- jri-	28	
CALL DUAY FROM	Park Park Park Park TAXES Park Park Park Park Park Park Park Park	To A. M. I	Societa ton C.C. Metro Ro Land Te	ard of Wor	NET CLAIM May more deduction 2.8 Percod of Record of	- jri-	28	£165
LIFE ASSURANCE SUPERANNUATION RATES and LAND T GITTLE Bloom for CALLE BLOOM TORCE ALLO LINE CALLANTERO ALCOMANCE	Park Park Park Park TAXES Park Park Park Park Park Park Park Park	To A. M. I	Societa ton C.C. Metro Ro Land Te	Journ for Office	NET CLAIM May more deduction 2.8 Percod of Record of	- jri-	28	£165
SUFFICING LAND TO SUFFICIENT AND THE SUFFICIENT AND	Park Park Park Park TAXES Park Park Park Park Park Park Park Park	Bright Control	Secieta de la	Journ for Office	NET CLAIM May more deduction 2.8 Percod of Record of	- jri-	28	4165
CALL DE CALLO ZONE AND OVER COLLEGE ALLO ZONE AND OVER COLLEGE ALLO LOCAL DE CALLO COLLEGE ALLO LOCAL DE CALLO LOCAL D	TAXES TA	State State ROPERTY	Societa ten C.C. Metro Ro To	TAL PERSON	NET CLAIM THE TOTAL THE T	ON DEC	28 17 OUCTIONS	165
CONTRACTOR LATE ASSURANCE SUPERANNUATION RATES and LAND TO CONTRACTOR CONT	Pace Pace N & C. payments TAXES Face Pace Pace Pace Pace Pace Pace Pace P	TO A. M. II. TO STATE STATE OF DETAILS ROPERTY IS personally lable	TO INCOME , pad on property	Jard of Work Iou Actual Service £ TAL PERSON	NET CLAIM The mont of the second of the sec	ON DEC	28 17 OUCTIONS	£165
CALL TO SERVICE LOS ASSURANCE SUPERANNUATION RATES and LAND T GETL TO BOOK AND ZONE AND OVER LONG TO AND THE DEDUCTION Rates and Land The Repairs Inc. Inc. uniteding Repairs Inc. Inc. uniteding	Park Park Park TAXES TAXES Park TAXES COPERTY Spersonally lable or improvements)	TO INCOME paid on properties from properties from the contract of the contra	John For Office Comments of the World For Office Comments of the Comment of the C	NET CLAIM The mont of the second of the sec	ON DEC	28 17 OUCTIONS	£165	
SUPERATIONS LEE ASSURANCE SUPERANNUATION RATES and LAND TO GETTLE Report from LONG AND ONEA LONG AND ONE Repair lines including Insurance Premiums (I)	Park Park Park Park TAXES TA	COPERTY Spersonally lable or improvements)	TO INCOME , paid on properties from properties for properties for properties for properties for properties (cong properties	John For Office Comments of the World For Office Comments of the Comment of the C	Percod of Res	ON DEC	28 17 OUCTIONS	£165
SUSSESSIONAL LIFE ASSURANCE SUPERANNUATION PATES and LAND TO CONTROL OF THE CALL IN THE CA	Park Park Park Park TAXES TA	COPERTY Spersonally lable or improvements)	TO INCOME , paid on properties from properties for properties for properties for properties for properties (cong properties	TAL PERSON ty from which rent is on which rent is reclassed to pro-	Percod of Res	ON DEC	28 17 OUCTIONS	4165
SUPERATION LIFE ASSURANCE SUPERANNUATION RATES and LAND TO OFFIL TO Enter land CALLE MAD OVER TO COMMAND AND DEDUCTION Rates and Land Tree Repart lines including	Park Park Park Park TAXES TA	COPERTY Spersonally lable or improvements)	TO INCOME pad on properties from properties for properties from properties for	TAL PERSON ty from which rent is on which rent is reclassed to pro-	Period of East Period of Income from p	ON DEC	28 17 OUCTIONS	4165
SUSSECUTIONS LIST ASSURANCE SUPERANNUATION RATES and LAND TO GETTLE Broke for CALLE IN BROKE FOR AND ONER AND COMPANY DEDUCTION Repair Incomodulong Incompany From Unit In Incompany From Unit In Incompany From Unit In Commission gaid to	Park Park TAXES TAXES Park TAXES T	COPERTY Spersonally lable or improvements)	TO INCOME pad on properties from properties for properties from properties for	TAL PERSON ty from which rent is reclastach list) temoney used to pro- lor collection of	Period of East Period of Income from p	ON DEC	28 17 OUCTIONS	165

SUMMARY OF INCOME A	ND DEDI	JCTIONS	
	PERSONAL EXERTION £	PROPERTY £	TOTAL (
TOTAL INCOME—ITEMS 13 AND 23, PAGE 2	2320		
TOTAL DEDUCTIONS—ITEMS 39 AND 47, ABOVE	165		
NET INCOME	21.55		

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	Peturn of Income and
State Land Tax	1.17. 6	
	£46.17. 6	1951 - continued.
INSURANCES ON MY OWN LIFE		
A.M.P. Society	62.0.0	
n n	56.1.8	
	£118.1.8	
L.A. Fenton, 14 Chatsworth Avenue, BRIGHTON.	A. FENTON	

(L.A. Fenton).

10

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.

Yours very truly,

L.A. FENTON. (L.A. Fenton).

14 Chatsworth Avenue, BRIGHTON.

3rd August, 1951.

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.

Yours very truly,

L.A. FENTON.
(L.A. Fenton)

30

20

10

Nc , 49.

Notice of Assessment, 8th April 1952.

No. 49.

Re Leonard Alfred Fenton
Year ended 30th June 1951
Notice of Assessment



Keun Order Projection of the Company
List Problems Tar & Con- Labored The problems of the Con-lever Value and Q 10.51

Table of Committee
Victor III

A Service

Net Tax & Cr. income dense Lever Ended

Deduct Selate

Further Tax and Cream porting on property Income. Near Endea 30 6,1951

Amount of Basic Tax 8 Contribution, Income Year Ended 30,6,1951

Adolitonal Amount, Late

The Name of the Party of the Pa Sales of the too as present to GOVERNMENT LOAN INTERENT—Any Interest on Commonwealth Construct. Learn issued since in Manager and on certain other lears, issued by Public Authorities, exampted free of State forcast that, he been included in the analysis of forcast in the E. Leas been allowed in the state of the construction of the Cons

CHICE ADDRESS: MELECUZIVE,

SEE BACK FOR SCHEDULE OF RATES OF TAX AND CONTRIBUTION

HOLES. The Power Tex Office is out from 9 and series 47% per 75 mg or 75 and

The State of the S

CAT THE

A. NEALE

No. 50.

Notice of Amended Assessment, 9th January 1953.

No. 50.

Re Leonard Alfred Fenton
Year ended 30th June 1951
Notice of Amended Assessment



COMMONWEALTH OF AUSTRALIA INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

NOTICE OF AMENDED ASSESSMENT

Based on Income derived during Year Ended 30% 1951

In accordance with the provisions of the Mr. Leonard A. Fontos 72029 Income Tax and Social Similes Conteibuall communications. tion Assessment Act 1435-1957, the assesslease quote File No. ment of the above year has been amended File No. as underess Salary or Wages £ Personal Evertion Amended on account of:-Amended Taxable and Contributable Income Perpenty Amended Amount of Paris Tax and Contribution, Incomp. Year Lord 19th June, Further Tax and Contribution on Property, Income Year Ended 36th June 1951 Amended Not Tax and Contribution in respect of Income Year Yaded Solb June. 1956 or Ombied Income Amended Provisional Amount in respect of Theorem of Your Ending 20th June. Sub-toid ... Less Provisional Amount in respect of Income of Your Ended Joth June, 1951 Amount Payable as Amended America Condition on Americand Amounts Previously Marified increase by Amendment Peercuse by Amendment

Read carefully the instructions on back of this Notice.

Assessment No.

456 LONSDALE STREET, MELBOURNE, C.1

Dated at Mchemree

The amount redired ber- la

in oldszen braundereit

J. A. MEALE,

Diena Communication of Transcent

The above is incurre aled to

enclased summary of account.

Form No. 8

In any communication with this office please quote -

V. File No. 127397

In the High Court of Australia

No. 50.

Assessment, 9th January

Notice of

Amend ed

1953 continued.

FEDERAL INCOME TAX AND SOCIAL SERVICES CONTRIBUTION

INCOME TAX OFFICE,

436 Lonsdale Street, Melbourne, C.1.

2155 35471 37626

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.

VICTORIA

20

10

J.A. NEALE Deputy Federal Commissioner of Taxation

	Alterations	Personal Exertion	Pro- perty	Total
	Taxable Income as previously assessed:-	2155	146	2301
	Income derived by you being your proportion of distributions made by the following company :-			
30	Company Amount Date of Your of Distri- Pro- Distri- bution portion bution	on —		
	Melford Motors Pty. Ltd. £156807 5.12.50 £2850		35325	35325
	(excluding amounts subject to Section 107 rebate as below)	palpalia	<i>)</i>	JJJCJ
	Amounts subject to 100% Section 107 rebate excluded from assessment:	-		
40	Melford Motors Pty. Ltd. £4500)		desirable de la companya de la comp

Net Income as per Assessment ..

IN THE PRIVY COUNCIL

ON APPEAL

FROM THE HIGH COURT OF AUSTRALIA

BETWEEN

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.