

Parliament of the Empire of Austenasia

Be it enacted by His Imperial Majesty Emperor Jonathan I, on this twenty eighth day of November in the year of the consulship of Carolina Kingsnorthus and Pater Imperatoris Terentius, by the advice and with the consent of the House of Representatives of every Town:

XV Jon. I 2013 (Tax Reform)

1. The Purpose of this Act is to remedy the situation whereby the subjects of Wrythe alone are providing taxes to fund the Austenasian government by abolishing compulsory tax during peacetime and reforming the way in which the Treasury and other Government Ministries receive money.
2. In accordance with the Second Imperial Decree of HIM Emperor Declan I, the system of tax collection and distribution has not changed since the implementation of the Austenasian Constitution of 2011 but has been structured in the way that it was immediately before the new Constitution. From henceforth, the tax system shall instead be structured in accordance with this same Act.
3. Obligatory giving of taxes to the Treasury and the institution of Treasury tax collectors are hereby abolished in peacetime. No person in Austenasia shall be required to give money to the Treasury unless ordered to by the Consuls as a criminal fine, or unless a wartime or emergency tax has been introduced in accordance with Paragraph 4 of this same Act.
4. An Act of Parliament or Imperial Decree may legislate to order the collection of taxes, but only during a state of emergency or while the Empire is at war. The misdemeanour of tax evasion shall from henceforth only apply to such cases.
5. All unpaid taxes are hereby cancelled; any debts owed to the Treasury are hereby waived.
6. The Treasury is from henceforth to find alternative means of raising revenue for itself besides taxes. Donations from individuals to the Treasury are welcomed and encouraged.
7. On the last day of every December, March, June and September, a minimum of one tenth and a maximum of one half (the precise amount to be decided by the Chancellor) of the money raised by the Treasury in that quarter of the year will be given to the Emergency Fund. The rest of the money raised will be retained by the Treasury.
8. Government Ministries are to fund their own projects as far as is possible. Where extra funding is necessary, they may request money from the Treasury. The Treasury may give grants to those for which the Chancellor considers funding necessary in the interests of the Empire. The size of each grant must be ratified by the Monarch or Prime Minister before being given.

9. The money currently in the Treasury is hereby ordered to be divided into four parts: one fourth to be placed in the Emergency Fund; one fourth to be divided equally between the subjects of Wrythe as recompense for the many years in which they have provided income to the Treasury; one fourth to be split into six parts and divided equally between the Home Office, Foreign Office, Secretary-General, Environmental Office, Ministry of Defence, and Austenasian Television Productions; and one fourth to remain in the Treasury.
10. Town Councils may fund themselves by imposing their own taxes of a fair and proportionate nature upon residents of their Towns.

The signature and/or seal of HIM Emperor Jonathan I, through which Imperial Consent to the preceding Act of Parliament is hereby given: