

LAND TAX ASSESSMENT.

No. 30 of 1927.

An Act to amend the *Land Tax Assessment Act*
1910-1926.

[Assented to 22nd December, 1927.]

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

Short title and
citation.

1.—(1.) This Act may be cited as the *Land Tax Assessment Act* 1927.

(2.) The *Land Tax Assessment Act* 1910-1926* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Land Tax Assessment Act* 1910-1927.

Parts.

2. Section two of the Principal Act is amended by inserting therein, before the word " Appeals ", the words " Objections and ".

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

" 4A.—(1.) There may be a Second Commissioner of Land Tax.

" (2.) The person for the time being holding the office of Assistant Commissioner of Land Tax shall be the Second Commissioner of Land Tax ; and any reference in this Act to the Assistant Commissioner shall be deemed to include a reference to the Second Commissioner of Land Tax."

Second
Commissioner
of Land Tax.

* Act No. 22, 1910, as amended by No. 12, 1911 ; No. 37, 1912 ; No. 29, 1914 ; No. 33, 1916 ; No. 29, 1923 ; No. 32, 1924 ; and by No. 50, 1926.

4. Section five of the Principal Act is amended by omitting sub-section (3.) and inserting in its stead the following sub-section :—

Tenure and salary of Commissioner and Assistant Commissioner.

“(3.) The Commissioner and the Assistant Commissioner shall not be subject to the *Commonwealth Public Service Act* 1902–1916 or any Act amending or in substitution for that Act ; but any officer of the Commonwealth appointed, before or after the commencement of this section, as Commissioner or Assistant Commissioner shall—

(a) retain all his existing and accruing rights ; and

(b) have all rights arising from service under that Act or any Act amending or in substitution for that Act,

as if his service as Commissioner or Assistant Commissioner were, for the purpose of any of those Acts, service in the Public Service of the Commonwealth ; and if any officer in the Public Service of a State is appointed Commissioner or Assistant Commissioner his service as Commissioner or Assistant Commissioner shall, for the purpose of determining his existing and accruing rights be counted as public service in the Commonwealth as if he had been an officer of a Department transferred to the Commonwealth and were retained in the service of the Commonwealth.”.

5. Section six A of the Principal Act is repealed and the following section inserted in its stead :—

“6A.—(1.) Subject to this section the Assistant Commissioner shall have and may exercise all the powers and functions of the Commissioner under this Act.

Powers of Assistant Commissioner.

“(2.) Where in this Act the exercise of any power or function by the Commissioner or the operation of any provision of this Act, is dependent upon the opinion, belief or state of mind of the Commissioner in relation to any matter, that power or function may be exercised by the Assistant Commissioner, or that provision may operate, as the case may be, upon the opinion, belief or state of mind of the Assistant Commissioner in relation to that matter.

“(3.) Nothing in this section shall be deemed to confer upon the Assistant Commissioner any power or function of the Commissioner under sub-section (1.) of section four, section eight, or section nine of this Act or to prevent the exercise of any power or function by the Commissioner, and the Commissioner shall have, in relation to any act of the Assistant Commissioner, the same power as if the act were done by himself.”.

6. Section eight of the Principal Act is amended—

(a) by omitting from sub-section (1.) the words “ by writing under his hand delegate to the Assistant Commissioner all or any of his powers or functions under this Act (except this power of delegation), so that the delegated powers and functions may be exercised as fully and effectually by the Assistant Commissioner as by the Commissioner, and may, ” ; and

Delegations by the Commissioner.

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

“(3.) Any delegation under this section may be made subject to review and alteration by the Commissioner, within the time specified in the instrument of delegation, of any act done by the delegate in pursuance of the delegation.”

Taxable value.

7. Section eleven of the Principal Act is amended by omitting sub-section (3.) and inserting in its stead the following sub-section :—

“(3.) For the purposes of assessments of land tax for the financial year ending on the thirtieth day of June One thousand nine hundred and twenty-eight and all succeeding years—

(a) land which is separately let or leased by the owner to another person ; and

(b) subject to the last preceding paragraph, all lands owned by one person and contiguous to each other or separated only by fences, roads, public reserves or watercourses, and used by the owner or another person for the purpose of any one business or treated by the owner as one area,

shall be deemed to be a separate parcel.”

Date of ownership for purposes of tax.

8. Section twelve of the Principal Act is amended—

(a) by omitting the word “noon” and inserting in its stead the word “midnight” ; and

(b) by omitting the words “in and”.

Land exempted from tax.

9. Section thirteen of the Principal Act is amended by inserting at the end thereof the following paragraph :—

“(h) all land owned by, or in trust for, any club or body of persons, and used primarily and principally for the purposes of athletic sports or exercises (other than horse racing) and not used for the pecuniary profit of the members of that club or body.”

Taxpayer to furnish returns

10. Section fifteen of the Principal Act is amended—

(a) by omitting from sub-section (1.) the word “noon” and inserting in its stead the word “midnight” ; and

(b) by omitting sub-section (2.) and inserting in its stead the following sub-sections :—

“(2.) The Commissioner may at any time require any person to furnish a return or a further and fuller return setting forth a full and complete statement of all or any land owned by him, or in respect of which he is agent or trustee, at midnight on the thirtieth day of June in any year, and of the improved value and unimproved value of every or any parcel thereof, with such other particulars as the Commissioner requires, and whether or not any return has previously been made by that person in respect of land owned by him, or in respect of which he is agent or trustee, on that date.

“(3.) All the provisions of this Act shall extend and apply to any return made or required in accordance with the last preceding sub-section, and the Commissioner may cause assessments to be made upon or in respect of that return in such manner as is necessary.”.

11. Section nineteen of the Principal Act is amended by omitting the words “on appeal” and inserting in their stead the words “on review by a Valuation Board or on appeal to a Court as provided by this Act”.

Assessment in case of default or unsatisfactory return.

12. Sections twenty and twenty-one of the Principal Act are repealed and the following sections inserted in their stead :—

“20.—(1.) Assessments of land tax shall be made in respect of triennial periods.

Triennial assessments and alterations of assessments.

“(2.) The first triennial period shall commence with the financial year beginning on the first day of July One thousand nine hundred and twenty-seven.

“(3.) The value at which any area of land or any interest in an area of land has been included in the assessment of any year of a triennial period shall, subject to the provisions of this Act, not be increased in respect of any subsequent year of that triennial period.

“(4.) Whenever there has been a change of ownership of the whole or part of an area of land or of an interest in an area of land, the Commissioner may, for the purpose of the assessments of the remaining years comprising the triennial period during which the change of ownership took place, cause the value of the area or interest or of the respective parts into which it has been divided to be altered.

“21.—(1.) Where any land or interest in land has not been included in the assessment of the owner, the Commissioner may cause the assessment to be altered so as to include that land or interest as from the date when the assessment was made.

Alteration of assessments.

“(2.) If the Commissioner is of the opinion in any case that there has been an avoidance of tax by attempted evasion, he may at any time cause to be made such alterations in or additions to any assessment affected by the attempted evasion as he considers necessary to ensure its completeness and accuracy.

“(3.) The Commissioner may, within three years after the tax on an assessment was originally due and payable, upon his own motion or upon an application received from a taxpayer, reduce the assessment as he thinks necessary in order to ensure its completeness and accuracy.

“(4.) Where the alteration in, or addition to, an assessment has the effect of imposing any fresh liability, or increasing any existing liability—

(a) the taxpayer shall be liable to pay the difference between any land tax which he has paid and the land tax which he ought to have paid if the assessment had been originally made as altered or added to ; and

(b) the alteration or addition shall, unless it has been made with the consent of the taxpayer, be subject to objection.

“ (5.) Where an alteration in an assessment has the effect of reducing the taxpayer’s liability the Commissioner may refund any tax overpaid.

“ (6.) For the purposes of this section the Commissioner may, *inter alia*—

(a) place on or remove from an assessment the name of any person, or the particulars or valuation of any land ; or

(b) increase or reduce the assessed value of any land.”.

Evidence.

13. Section twenty-three of the Principal Act is amended by inserting after the word “ Commissioner ” (wherever occurring) the words “ , Assistant Commissioner or a Deputy Commissioner ”.

Land owned
by companies.

14. Section thirty-nine of the Principal Act is amended by adding at the end of sub-section (2.) thereof the following proviso :—

“ Provided that—

(a) notwithstanding anything contained in this Act, any person whose individual interest in the unimproved value of land owned by any one company of which he is a shareholder did not amount to more than One hundred pounds shall not be separately assessed and liable, and entitled to deductions, in respect of that interest ; and

(b) any person whose individual interests not including an interest to which paragraph (a) of this proviso applies, did not amount, in the aggregate, to Five hundred pounds shall not be separately assessed and liable, and entitled to deductions, in respect of those interests.”.

Companies
having
substantially
the same
shareholders.

15. Section forty of the Principal Act is amended by omitting from sub-section (2.) the words “ not less than three-fourths of the paid-up capital of each of them is ” and inserting in their stead the words “ shares representing not less than three-fourths of the paid-up capital of each of them are ”.

Amendment of
heading to
Part V.

16. The heading to Part V. of the Principal Act is omitted and the following heading inserted in its stead :—“ PART V.—OBJECTIONS AND APPEALS.”.

17. Section forty-four of the Principal Act is repealed and the following sections inserted in its stead :—

Valuation
Boards.

“ 44.—(1.) For the purposes of this Part there shall be such Valuation Boards as the Governor-General determines.

“ (2.) There shall be three members of each Board, consisting of a Chairman and two other members, who shall be appointed by the Governor-General.

“(3.) The members of a Board shall hold office for such period, not exceeding seven years, as the Governor-General determines, but shall be eligible for re-appointment.

“44A.—(1.) If any officer of the Public Service of the Commonwealth or any person who is employed by the Commonwealth and whose service in such employment is, for the purpose of determining his existing and accruing rights, counted as service in the Public Service of the Commonwealth, is appointed a member of the Board, his service as member shall, for the purpose of determining his existing and accruing rights, be counted as public service in the Commonwealth.

Officers of
Public Service
appointed to
Board.

“(2.) If any member of the Public Service of a State or any person employed by the Commonwealth and having the same rights as if he were an officer of a Department transferred to the Commonwealth and were retained in the service of the Commonwealth is appointed a member of the Board, he shall have the same rights as if he had been an officer of a Department transferred to the Commonwealth and were retained in the service of the Commonwealth.

“44B. In case of the illness, suspension or absence of the Chairman or any other member of a Board the Governor-General may appoint another person to act as Chairman or member, as the case may be, during the illness, suspension or absence and that person shall, while so acting, have all the powers and perform all the duties of the Chairman or member.

Illness or
suspension
of Chairman
or member.

“44C.—(1.) For the conduct of the business of a Board any two members shall form a quorum.

Quorum
and voting.

“(2.) At a meeting of a Board the decision of the majority shall prevail.

“(3.) The Chairman of a Board shall have a deliberative, but not a casting, vote.

“(4.) Where, at any meeting of a Board at which one of the members is not present, the members present are divided in opinion upon any question, the determination of that question shall be postponed until a meeting at which all the members are present.

“44D. No action or suit shall be brought or maintained against any person who is or has been a member of a Board for any act or omission in connexion with his duties.

Board may
not be sued.

“44E. The Chairman and each of the other members of a Board shall receive such salary or fees and such travelling allowance as the Governor-General determines and the Consolidated Revenue Fund is, to the necessary extent, hereby appropriated accordingly.

Remuneration
of members.

“44F.—(1.) The Governor-General may remove the Chairman of a Board from office on an address praying for his removal being presented to the Governor-General by the Senate and the House of Representatives respectively in the same Session of the Parliament.

Removal or
suspension
of Chairman.

“(2.) The Governor-General may suspend the Chairman of a Board from office for misbehaviour or incapacity.

“(3.) Where the Chairman has been suspended under this section, a statement of the cause of the suspension shall be laid before both Houses of the Parliament within seven days after the suspension, if the Parliament is then sitting, or, if the Parliament is not then sitting, then within seven days after the next meeting of the Parliament, and if within sixty days thereafter an address is presented to the Governor-General by the Senate and the House of Representatives praying for the restoration of the Chairman to office, the Chairman shall be restored accordingly, but if no such address is so presented the Governor-General may declare the office of the Chairman to be vacant, and the office shall thereupon become and be vacant.

Chairman not to engage in other duties.

“44G. A Chairman or a member of a Board shall be deemed to have vacated his office if—

- (a) he engages, during his term of office, without the consent of the Governor-General, in any paid employment outside the duties of his office ;
- (b) he becomes bankrupt or insolvent, or applies to take the benefit of any Act or State Act for the relief of bankrupt or insolvent debtors, or compounds with his creditors, or makes an assignment of his salary for their benefit ; or
- (c) except on leave granted by the Governor-General, he absents himself from duty for fourteen consecutive days or for twenty-eight days in any twelve months.

Removal of member.

“44H. A member of a Board, other than the Chairman, may be removed from office by the Governor-General for misbehaviour or incapacity.

Powers of Board.

“44J. A Valuation Board shall, subject to this Act, have power in any case in which the decision of the Commissioner on an objection against an assessment has been referred to it under this Act, to review the value assigned to land in that assessment, and any decision made by the Board upon such review shall, for all purposes (except those specified in sub-section (4.) of section forty-four K and sub-section (7.) of section forty-four L of this Act), be deemed to be a decision of the Commissioner.

Objections.

“44K.—(1.) A taxpayer who is dissatisfied with the assessment made by the Commissioner under this Act may, within thirty days after service by post of the notice of assessment, post to or lodge with the Commissioner an objection in writing against the assessment stating fully and in detail the grounds on which he relies.

“(2.) The Commissioner shall, with all reasonable despatch, consider the objection and may either disallow it or allow it either wholly or in part.

“(3.) The Commissioner shall give to the objector written notice of his decision on the objection.

“(4.) A taxpayer who is dissatisfied with the decision of the Commissioner may within thirty days after the service by post of notice of that decision—

- (a) in writing, request the Commissioner to refer the decision to a Valuation Board for review of the value assigned to land in his assessment; or
- (b) in writing, request the Commissioner to treat his objection as an appeal and to forward it to the High Court, or, where the land dealt with in the assessment is situated wholly within one State, to the High Court or the Supreme Court of that State.

“44L.—(1.) Where a taxpayer has, in accordance with the last preceding section, requested the Commissioner to refer a decision to a Valuation Board, the Commissioner shall, if the taxpayer’s request is accompanied by a deposit of such amount as is prescribed for the particular class of case, refer the decision to the Board not later than thirty days after receipt of the request.

References
to Board.

“(2.) A taxpayer shall be limited on the review to the grounds which he has stated in his objection as being those upon which he objects to the value assigned to his land.

“(3.) If the value assigned to land in the assessment has been reduced by the Commissioner after considering the objection, the reduced value shall be the value dealt with by the Board under the next succeeding sub-section.

“(4.) The Board, on review, shall give a decision and may either confirm the value assigned to the land in the assessment or reduce or increase that value.

“(5.) The Board may, if it considers the reference to be frivolous or unreasonable, order the forfeiture of the whole or part of the amount deposited in accordance with sub-section (1.) of this section.

“(6.) The taxpayer may, within thirty days after the date of the Board’s decision, request the Commissioner, in writing, to treat his objection, so far as it relates to grounds not dealt with by the Board, as an appeal and forward it to the High Court or, where the land dealt with in the assessment is situated wholly within one State, to the High Court or the Supreme Court of that State.

“(7.) The Commissioner or a taxpayer may, within thirty days after the date of the Board’s decision, appeal to the High Court from any decision of the Board under this section which, in the opinion of the High Court, involves a question of law, and the Board shall refer to the High Court any question of law arising before the Board and the decision of the High Court thereon shall be final and conclusive.

“(8.) Where the Board has reduced or increased the value assigned to land in an assessment and no appeal has been made against the value so reduced or increased, the Commissioner shall forthwith amend the assessment accordingly, and, as the case may be, the Commissioner shall refund to the taxpayer any tax overpaid by him, or the taxpayer

shall become liable to pay the tax due by him in consequence of any increase in the value assigned to his land.

Appeals to
Court.

“44M.—(1.) Where a taxpayer has, in accordance with sub-section (4.) of section forty-four K or sub-section (6.) of section forty-four L of this Act, requested the Commissioner to treat his objection as an appeal and to forward it to the High Court or the Supreme Court of a State, the Commissioner shall, within thirty days after the receipt by him of the request, forward it accordingly.

“(2.) When the appeal is to the High Court or a Supreme Court it shall be heard by a single Justice of the Court.

“(3.) A taxpayer shall be limited, on the hearing of the appeal, to the grounds stated in his objection.

“(4.) If the assessment has been reduced by the Commissioner after considering the objection, the reduced assessment shall be the assessment appealed from.

“(5.) On the hearing of the appeal, the Court may make such order as it thinks fit, and may reduce, increase or vary the assessment.

“(6.) An order of the Court shall be final and conclusive on all parties except as provided in this section.

“(7.) The costs of the appeal shall be in the discretion of the Court.

“(8.) On the hearing of the appeal, the Court may, if it thinks fit, state a case in writing for the opinion of the Full Court of the High Court upon any question which in the opinion of the Court is a question of law.

“(9.) The Full Court of the High Court shall hear and determine the question, and remit the case with its opinion to the Court below, and may make such order as to costs of the case stated as it thinks fit.

“(10.) The Commissioner or a taxpayer may appeal to the High Court, in its appellate jurisdiction, from any order made under sub-section (5.) of this section.”

Pending
appeal or
reference.

18. Section forty-five of the Principal Act is amended—

(a) by inserting, after the word “appeal” (wherever occurring), the words “or reference”; and

(b) by omitting from sub-section (1.) the words “appealed from” and inserting in their stead the words “the subject of that appeal or reference”.

Power of Court
on hearing of
appeal.

19. Section forty-six of the Principal Act is repealed.

Rules of Court.

20. Section forty-seven of the Principal Act is amended by inserting in sub-section (1.), after the word “assessments”, the words “and decisions of Valuation Boards”.

21. Section forty-nine of the Principal Act is repealed and the following section inserted in its stead:—

Date of
payment of tax.

“49.—(1.) Land tax for each year shall be due and payable thirty days after the service by post of the notice of assessment.

“(2.) Where an assessment is altered or added to in accordance with this Act and a liability to pay additional land tax is thereby

imposed upon the taxpayer, the additional land tax shall be due and payable thirty days after the service by post upon the taxpayer of the notice of the alteration or addition to the assessment.

“(3.) Whenever land tax has been paid, whether upon an original assessment or upon an alteration or addition thereto, and an objection or appeal against the assessment, alteration or addition has been lodged by the taxpayer within the prescribed time, the amount of tax in dispute shall be refunded to the taxpayer at the expiration of six months from the date of payment if the matter has not then been finally determined, and shall not be repayable (whether under any alteration of the assessment or otherwise) until the matter has been finally determined :

Provided that in any case in which on the application of a taxpayer the determination of an objection or the hearing of an appeal has been postponed the said period of six months shall be extended by the addition of the period of the postponement.”

22. After section forty-nine of the Principal Act the following section is inserted :—

- “ 49A. The Commissioner may, in such cases as he thinks fit— Extensions and payment by instalments.
- (a) extend the time for payment as he considers the circumstances warrant ; or
- (b) permit the payment of the tax to be made by instalments within such time as he considers the circumstances warrant.”

23. Section fifty of the Principal Act is repealed and the following section inserted in its stead :—

“ 50. If any land tax is not paid before the expiration of thirty days after it has become due, or such further time as is allowed by the Commissioner under section forty-nine A of this Act, additional tax shall be payable at the rate of ten per centum per annum upon the amount of the tax unpaid : Penal tax.

Provided that the Commissioner may, in any particular case, for reasons which he thinks sufficient, remit the whole or any part of the additional tax imposed under this section.”

24. Section fifty-two of the Principal Act is amended by inserting after the word “ Commissioner ” the words “, Assistant Commissioner or a Deputy Commissioner ”. Substituted service.

25. Section fifty-six of the Principal Act is amended by adding at the end thereof the following sub-section :— Tax to be a charge on land.

“(3.) The Registrar-General or Registrar of Titles or other proper officer of the State or part of the Commonwealth in which the land is situated shall not remove the charge from the register until he has received a certificate from the Commissioner, Assistant Commissioner or a Deputy Commissioner certifying that the arrears of land tax and all costs incurred in the registration and removal of the charge have been paid.”

26. Section sixty-five of the Principal Act is repealed and the following section inserted in its stead :—

Power to
obtain
evidence.

“ 65.—(1.) The Commissioner may by notice in writing require any person, whether a taxpayer or not—

(a) to furnish the Commissioner with such information concerning any land or assessment as he requires ; or

(b) to attend and give evidence before the Commissioner or before any officer authorized by him in that behalf concerning any land or assessment, and to produce all books, documents or other papers whatever in his custody or under his control relating thereto.

“(2.) The Commissioner may require the evidence to be given on oath, and either verbally or in writing, and for that purpose he, or the officer so authorized by him, may administer an oath.

“(3.) The Regulations may prescribe scales of expenses to be allowed to persons required under this section to attend.”

27. Section sixty-six of the Principal Act is amended—

Release of
taxpayers
in case of
hardship.

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

“(1.) In any case where it is shown to the satisfaction of a Board consisting of the Commissioner, the Secretary to the Treasury and the Comptroller-General of Customs, or of such substitutes for any or all of them as the Minister from time to time appoints, that a taxpayer liable to pay land tax has become bankrupt or insolvent, or has suffered such a loss that the exaction of the full amount of tax will entail serious hardship, or that, by reason of drought or adverse seasons or other adverse conditions, the returns from any land owned by him upon which he carries on agricultural or pastoral pursuits have been seriously impaired, the Board may release such taxpayer wholly or in part from his liability for land tax or for land tax in respect of any particular land the returns from which have been so impaired, and the Commissioner shall make such alterations in the amount of tax payable and shall make such refund of tax already paid as is necessary to give effect to the decision of the Board.” ;

(b) by inserting in sub-section (2.) after the word “ Commissioner ” the words “, or, where a substitute for the Commissioner has been appointed under sub-section (1.) of this section, that substitute,” ; and

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

“(4.) In every case in which the amount of tax from which the taxpayer applies to be released is not less than Five hundred pounds, the Board shall, and, in any case in which the amount of tax from which the taxpayer applies to be released is less than Five hundred pounds, the Board may, refer the application to a member of a Board of Review constituted under the *Income Tax Assessment Act 1922-1925*.

“(5.) The member of the Board of Review who shall have jurisdiction to deal with applications referred under this section shall, at the discretion of the Chairman of that Board, be the Chairman or such other member as he authorizes in writing to deal with the application.

“(6.) The member of the Board of Review may require the taxpayer to appear before him, either in person or by a representative, and may examine the taxpayer upon oath concerning any statements which the taxpayer has, or may desire to have, placed before the Board constituted by this section.

“(7.) The member of the Board of Review shall, if he so requires, be assisted in his examination of the taxpayer by an officer of the Department of Taxation who is a qualified accountant.

“(8.) The member of the Board of Review may permit the taxpayer to be assisted at the examination by such persons as that member considers the circumstances justify.

“(9.) A record shall be made of the information elicited by the member of the Board of Review during his examination.

“(10.) The member of the Board shall submit a report to the Board constituted by this section upon the facts disclosed by his examination and shall draw the attention of that Board to any facts which in his opinion have particular bearing upon the taxpayer’s application for release from tax. The report shall be accompanied by the record mentioned in the last preceding sub-section.”.

28. Section sixty-eight of the Principal Act is repealed and the following sections inserted in its stead :—

“ 68.—(1.) Any person who—

Offences.

- (a) fails or neglects duly to furnish any return or information as and when required by this Act or the Regulations, or to comply with any requirement of the Commissioner, Assistant Commissioner or a Deputy Commissioner made in pursuance of this Act or the Regulations ;
- (b) without just cause shown by him refuses or neglects duly to attend and give evidence when required by the Commissioner, Assistant Commissioner or a Deputy Commissioner or any officer duly authorized by him, or to answer truly and fully any questions put to him, or to produce any book or papers required of him by the Commissioner, Assistant Commissioner or a Deputy Commissioner or any such officer ; or
- (c) makes or delivers a return or gives any information which is false in any particular or makes any false answer whether verbal or in writing, in relation to any matter arising under this Act,

shall be guilty of an offence.

Penalty : One hundred pounds.

“(2.) A prosecution in respect of an offence against paragraph (a) or (c) of the last preceding sub-section may be commenced at any time.

“(3.) Any person who, after conviction for an offence against this section, continues to fail to comply with the requirements of this Act, or of the Regulations, or of the Commissioner, Assistant Commissioner, a Deputy Commissioner or other authorized officer, in respect of which he was convicted, shall be guilty of an offence.

Penalty : Five hundred pounds and treble the amount of any tax payment whereof he has evaded or attempted to evade ; or forfeiture of the land in respect of which the offence was committed, or any part thereof.

“(4.) It shall be a defence to a prosecution for an offence against paragraph (c) of sub-section (1.) of this section if the defendant proves that the false return, information or answer was made or given in good faith.

Failure to
furnish returns.

“68A.—(1.) Notwithstanding anything contained in the last preceding section, any person who—

(a) fails or neglects duly to furnish any return or information as and when required by this Act or the Regulations or by the Commissioner, Assistant Commissioner or a Deputy Commissioner ; or

(b) fails to include in any return any land owned by him, shall, if a taxpayer to whom paragraph (a) of this sub-section applies, be liable to pay additional tax at the rate of ten per centum per annum upon the amount of tax assessable to him (such percentage to be calculated for the period commencing on the last day allowed for furnishing the return or information and ending on the day upon which the return or information is furnished or the day upon which the assessment is made, whichever first happens), or the sum of One pound, whichever is the greater, or, if a taxpayer to whom paragraph (b) of this sub-section applies, shall be liable to pay by way of additional tax the amount of One pound or double the amount of the difference between the tax properly payable and the tax which would be payable if the assessment were based upon the return lodged, whichever is the greater, in addition to any additional tax which may become payable by him in accordance with section fifty of this Act :

Provided that the Commissioner may, in any particular case, for reasons which he thinks sufficient, remit the additional tax or any part thereof.

“(2.) If the Commissioner considers that the circumstances of any case warrant action being taken to recover the penalty provided by the last preceding section or by the next succeeding section, such action may be taken by the Commissioner, and in that case the additional tax payable under this section shall not be charged.”.

Appeals pending
at commence-
ment of Act.

29.—(1.) Where, prior to the commencement of this section, a taxpayer, acting under and in accordance with the *Land Tax Assessment Act* 1910-1914, or that Act as subsequently amended, or with the Regulations under that Act or under that Act as subsequently amended, has appealed to a Court against any assessment or has

required his objections to any assessment to be treated as an appeal to a Court, and the value assigned to land in that assessment is disputed in any ground of that appeal or in any such objection, and the hearing of the appeal has not commenced, that person (if his appeal has not been withdrawn) may, within sixty days after the commencement of this section, or within such further time as the Commissioner allows, by notice in writing, request the Commissioner to refer the case to a Valuation Board for review of the value so disputed, and the Commissioner shall refer the case accordingly.

(2.) Where a request has been made under the last preceding subsection, the Court, subject to the next succeeding sub-section, shall not have jurisdiction to proceed with the hearing of the appeal.

(3.) The provisions of sections forty-four J, forty-four L and forty-four M of the Principal Act, as amended by this Act, shall apply to the case as if the reference were a reference of a decision on an objection.

30. Section five of this Act shall be deemed to have commenced on the first day of July One thousand nine hundred and twenty-four. Commencement.

INCOME TAX.

No. 31 of 1927.

An Act to impose Taxes upon Incomes.

[Assented to 22nd December, 1927.]

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

1. This Act may be cited as the *Income Tax Act 1927*. Short title.
2. The *Income Tax Assessment Act 1922-1927* shall be incorporated and read as one with this Act. Incorporation.
3. Income tax is imposed at the rates and amounts declared in this Act. Imposition of income tax.
- 4.—(1.) The rate of the income tax in respect of income from personal exertion shall be as set out in the First Schedule to this Act. Rates of income tax.