



ANNO SEXAGESIMO PRIMO ET SEXAGESIMO
SECUNDO

VICTORIÆ REGINÆ.

A.D. 1898.

No. 709.

An Act to continue "The Income Tax Further Continuance Act, 1897," and to amend the "Taxation Act Amendment Act of 1885."

[Assented to, December 23rd, 1898.]

BE it Enacted by the Governor, with the advice and consent of the Parliament of South Australia, as follows:

1. "The Income Tax Further Continuance Act, 1897," is hereby continued until the thirtieth day of June, one thousand eight hundred and ninety-nine. Continuance.

2. This Act may be cited as "The Income Tax Further Continuance Act, 1898." Short title.

3. Except on account of fraud, no assessment for income tax shall be re-opened by the Commissioner in respect of any return made more than three years last preceding any such re-opening. Limitation of time for re-opening of returns.

4. In the case of an appeal against a taxation assessment, if the Commissioner of Taxes do not set down the appeal for hearing within the time prescribed by the "Taxation Act Amendment Act, 1885," the appellant may himself set the appeal down for hearing and give notice thereof to the Commissioner. Appellant may set appeal in certain cases.

In the name and on behalf of Her Majesty, I hereby assent to this Bill.

S. J. WAY, Lieutenant-Governor.