



ANNO DECIMO OCTAVO

GEORGI V REGIS.

A.D. 1927.

No. 1787.

An Act to consolidate certain Acts imposing and relating to Taxes on Land, and on Incomes from Real and Personal Property, Professions, Trades, and Avocations.

[Assented to, October 13th, 1927.]

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

PART I.

PRELIMINARY.

1. This Act may be cited as the "Taxation Act, 1927."

2. The provisions of this Act are arranged as follows:—

PART I.—Preliminary.

PART II.—The Taxes Generally (Sections 5–9).

PART III.—Taxes on Land (Sections 10–17).

PART IV.—The Income Tax (Sections 18–20).

PART V.—The Taxable Amount (Sections 21–37).

PART VI.—The Taxpayer (Sections 38–46).

PART VII.—Distribution of Burden of Taxation (Sections 47–53).

PART VIII.—Officers and Administration (Sections 54–61).

PART IX.—Procedure for Collection of Taxes (Sections 62–107).

DIVISION I.—General:

DIVISION II.—Returns:

PART I.

Short title.

Arrangement of Act.

DIVISION

DIVISION III.—Assessments—

(A) For Land Tax :

(B) For Income Tax :

DIVISION IV.—Further Provisions as to Returns and Assessments :

DIVISION V.—Appeals against Assessments :

DIVISION VI.—Recovery of Taxes—

(A) Recovery by Ordinary Process and by Distress :

(B) Recovery of Land Tax by Letting or Sale of Land :

(C) Recovery of Taxes by Other Means :

(D) General Provisions.

PART X.—Public Officers of Companies (Sections 108–111).

PART XI.—Regulations (Sections 112–114).

PART XII.—Miscellaneous (Sections 115–131).

Repeal and saving provisions.
1200, 1915, s. 3.

3. (1) This Act is a consolidation of the Acts specified in Part I. of the Schedule, and the said Acts are hereby repealed. The operation of the Acts specified in Part II. of the Schedule is exhausted, and those Acts are also hereby repealed.

(2) Such repeal shall not—

- I. affect the operation prior to the passing of this Act of any Act hereby repealed :
- II. alter the past or future effect of the doing, suffering, or omission of anything prior to the passing of this Act :
- III. affect any appointment, inquiry, return, assessment, appeal, charge, letting, sale, contract, certificate, notice, determination, adjudication, contribution, payment, remission, or extension heretofore made, entered into, or given under any of the said repealed Acts :
- IV. affect any estate, right, title, interest, privilege, power, duty, obligation, liability, or penalty created, acquired, accrued, exercisable, incurred, or imposed by or under, or liable to be imposed under any of the said repealed Acts :
- V. affect any proclamation or regulation, or any act, proceeding, matter, or thing made or done, under or in pursuance of, any of the said repealed Acts :
- VI. except so far as hereafter in this section provided, affect any legal or other proceeding heretofore commenced or hereafter to be commenced in respect of any of the matters or things in this section before mentioned.

(3) All matters and things mentioned in subsection (2) of this section are, to the extent that they were respectively in force immediately before the passing of this Act, hereby preserved and continued and declared to be of the same force and effect as if this
Act

Taxation Act.—1927.

PART I.

Act had been in force when they respectively were done, suffered, omitted, made, entered into, given, created, acquired, incurred, imposed, or commenced, or accrued, or became exercisable or liable to be imposed, and they respectively had been done, suffered, omitted, made, entered into, given, created, acquired, incurred, imposed, or commenced, or accrued, or became exercisable or liable to be imposed, under this Act.

(4) All regulations which were confirmed by any Act hereby repealed, or by any Act repealed by any such repealed Act, and were in force at the passing of this Act, are hereby confirmed and continued in force as if herein enacted.

(5) Any proceeding which at the passing of this Act is depending in any Court, or before any other authority, may be proceeded with, heard, and determined, and the decision or any order made therein may be enforced, under this Act.

(6) All offences committed, and all liabilities, forfeitures, and penalties incurred or imposed, or liable to be imposed, before the passing of this Act, may be tried, punished, inquired into, and enforced under this Act.

(7) Wherever in any Act, or any regulation, or any other document or instrument of any kind, any reference is made to any of the said repealed Acts, or to any provision of any of those Acts, such reference shall be read and construed as a reference to this Act, or to the corresponding provision of this Act.

(8) The mention of particular matters in this section shall not affect the applicability to this Act of the Acts Interpretation Act, 1915, to the extent that that Act is not inconsistent with any provision of this Act.

4. In this Act, and in all regulations continued in force by or made under this Act, unless inconsistent with the context—

Interpretation.
Ibid., s. 4.
1718, 1925, s. 3.

“ Absentee ” includes every person who has been absent from or resident out of, Australia for at least twelve months immediately prior to the date as of which any assessment is made: Provided that no officer of, nor person employed by, the State, whilst so employed out of Australia, shall be deemed to be an absentee:

“ Absentee land tax ” means the absentee land tax imposed by section 11:

“ Additional land tax ” means the additional land tax imposed by section 11:

“ Commissioner ” means the Commissioner of Taxes for the time being:

“ Company ” includes every corporate body:

“ Contribution ” means any contribution provided for by section 49:

“ Contributor ”

- “Contributor” includes every party who is liable to pay any contribution :
- “General notice” means a notice published in the *Government Gazette* :
- “Income consisting of the produce of property” means and includes, subject to section 25, all rents, fines, and premiums payable on the granting or the renewal of leases, interest, and annuities. In the case of an annuity which has been purchased, the term does not include that part of the annuity which represents the purchase price :
- “Income derived from personal exertion” includes—
- (a) every kind of profit and every kind of gain, whether arising in the course of business or otherwise howsoever, except gifts, legacies, and bequests ; and
 - (b) all salaries, wages, allowances, pensions, or stipends ; with the exception of “income consisting of the produce of property.”
- “Income tax” means the tax imposed by section 18.
- “Land tax” means the tax imposed by subdivision I. of section 11 :
- “Notice” means any notice, written or printed, or partly written or partly printed :
- “Owner,” used with reference to any estate or interest in land includes any party (not being a mortgagee) legally or equitably seized or possessed of, or entitled to or to purchase or acquire, the estate or interest referred to :
- “Particular notice” means a notice served personally, or by leaving it at, or posting it addressed to, the usual or last known place of abode or business of the party to whom or to which the notice is intended to be given, or, where the term is used with reference to land tax, by affixing it conspicuously on any land to the tax whereon the notice refers :
- “Party” includes every person or company :
- “Regulation” means regulation continued in force by or made under this Act :
- “Returns” includes all returns, declarations, statements, and information which are prescribed to be furnished :
- “Taxes” includes all taxes imposed by this Act and all fines and interest payable in respect thereof :
- “Taxpayer” includes every party who is liable to pay any tax pursuant to this Act, and, for the purposes of any provision relating to any return, includes every party required by any regulation to furnish such return :
- “Taxpayer

Taxation Act.—1927.

PART I.

“Taxpayer in a representative capacity” means every taxpayer in respect of land or income to which such taxpayer is not beneficially entitled :

“Trade” includes all professions, trades, businesses, and avocations :

“Treasurer” means the Treasurer for the time being of the State :

“Unimproved value” of any land means the capital amount for which the fee simple of such land might be expected to sell if free from encumbrances, assuming the actual improvements (if any) thereon had not been made. In this definition the term “improvements” means houses and buildings, fixtures, or other building improvements of any kind whatsoever, fences, bridges, roads, tanks, wells, dams, fruit trees, bushes, shrubs, or other plants, whether planted or sown for trade or other purposes, draining of land, ringbarking, clearing from timber or scrub, and any other visible improvements, the benefit of which is unexhausted at the time of valuation.

PART II.

PART II.

THE TAXES GENERALLY.

5. Taxes shall be raised and levied pursuant to this Act in aid of the general revenue of the State for every financial year.

Taxes to be levied.
1200, 1915, s. 5.

6. (1) All the taxes, except income tax, shall be calculated as at twelve o'clock noon on the fourteenth day of December in every year, and shall be due and payable on the next succeeding fourteenth day of February.

Time for calculation and payment of taxes.

Ibid., s. 6.
1310, 1917, s. 3 (1).
1583, 1923, s. 8.

(2) Income tax shall be calculated as at twelve o'clock noon on the first day of July in every year, and shall be due and payable thirty days after the service by post of the particular notice of assessment required to be given by section 79 of this Act.

(3) Whenever the Commissioner gives particular notice of any alteration of, addition to, or correction of, any assessment of income, the amount of tax payable as shown in such particular notice shall be due and payable thirty days after the service by post of such particular notice.

(4) When the Commissioner has reason to believe that a taxpayer may leave Australia before the tax due on any assessment shall be due and payable, the tax shall be due and payable on such date as the Commissioner fixes and notifies to the taxpayer.

7. The Commissioner may, if sufficient reason is shown, postpone for such period as he thinks proper the day upon which income tax shall become due and payable.

Power of Commissioner to extend time for payment.

1200, 1915, s. 7A.
1583, 1923, s. 10.

8. If

PART II.

Taxation Act.—1927.

Remission of taxes
in cases of hardship.
1200, 1915, s. 7B.
1718, 1925, s. 4.

8. If the Commissioner is satisfied—

- (i.) that a taxpayer liable to pay income tax has become bankrupt or insolvent; or
- (ii.) that a taxpayer liable as aforesaid is by reason of age, infirmity, loss, or other cause so situated that the exaction of the full amount of income tax would entail serious hardship; or
- (iii.) that owing to the death of a person who, if he had lived, would have paid income tax, the dependants of that person are in such circumstances that the exaction of the full amount of tax would entail serious hardship,

he may release the taxpayer or the executor or administrator of the deceased person (as the case may be) wholly or in part from his liability, and may make such entries, alterations, and amendments as may be necessary to give effect to such release.

Fine and interest in
default of payment.
1200, 1915, s. 7.
1583, 1923, s. 9.

9. (1) If any land tax is not paid before the end of one month after it falls due, a fine of Ten Pounds per centum, and interest at the rate of Ten Pounds per centum per annum from the time when it falls due until payment thereof, shall be added to the amount of such tax, and shall be paid by the taxpayer: Provided that the Commissioner may remit such fine, in whole or in part, if sufficient reason is shown.

(2) If any income tax is not paid on or before the day on which it becomes due and payable, interest at the rate of Ten Pounds per centum per annum from the time when it falls due until payment thereof, shall be added to the amount of such tax, and shall be paid by the taxpayer: Provided that the Commissioner may remit such interest, in whole or in part, if sufficient reason is shown.

PART III.

PART III.

TAXES ON LAND.

Taxes on land—
What lands charged.
1200, 1915, s. 8.

10. (1) Taxes are hereby imposed on all land in the State, with the following exceptions:—

- I. Subject to section 17, land of the Crown, which, for the time being, is not subject to any agreement for sale or right of purchase:
- II. Park lands, public roads, public cemeteries, and other public reserves:
- III. Land used solely for religious or charitable purposes, or used by any institute under the provisions of the Public Library, Museum, and Art Gallery, and Institutes Act, 1909.

No. 986 of 1909.

(2) Land

Taxation Act.—1927.

PART III.

(2) Land of the Crown, subject to any agreement for sale or right of purchase, whilst so subject is liable to taxation, whether such agreement or right is absolute or conditional, and whether such agreement or right is capable of completion or exercise immediately or at any future time.

(3) Nothing in this Act shall be held to interfere with any exemption, by special legislation, of land from taxation.

11. The taxes on land shall be the following, namely :—

Taxes on land—the rates thereof.

Ibid., s. 9.

- I. The land tax, at the rate of Three Farthings for every Pound sterling of the amount of the taxable value of the land ;
- II. An additional land tax of Three Farthings for every pound sterling exceeding the amount of Five Thousand Pounds of the total assessed unimproved value of all land owned by any party ; and
- III. An absentee land tax of twenty per centum on and added to the amount of land tax and additional land tax payable in respect of land owned by absentees.

12. (1) All the provisions of this Act relating to the land tax and assessments therefor, shall, so far as practicable, apply to the additional land tax and the absentee land tax, and the assessments therefor, except where other provisions are made by this Act on the subject.

Provisions as to land tax to apply to additional and absentee land taxes.

Ibid., s. 10.

(2) The additional land tax and the absentee land tax, and the amount of interest and fine (if any) due in respect thereof, shall be deemed to be land tax under this Act.

13. (1) Where more parties than one are owners of any land amounting in value to more than Five Thousand Pounds, the same amount of additional land tax shall be payable in respect of such land as if only one party were the owner thereof.

Additional land tax in case of more owners than one.

Ibid., s. 11.

(2) If any of such parties is owner of any other land, his interest in the first-mentioned land shall not be taken into account in computing the amount of additional land tax to which he is liable in respect of such other land.

14. Where any parties are the owners of land amounting in value to more than Five Thousand Pounds as trustees under the same trust, whether such parties have or have not a beneficial interest in such land, the same amount of additional land tax shall be payable in respect of such land as if one party were the sole beneficial owner thereof ; but such land shall not be taken into account in computing the amount of additional land tax for which such trustees, or their beneficiaries, are liable in respect of any other land : Provided that this section shall not apply to any land in which persons under the age of twenty-one years are beneficially interested under any trust created by the will of any person who died before the twenty-first day of December, eighteen hundred and ninety-four.

Additional land tax in case of trustees.

Ibid., s. 12.

15. (1) If

PART III.

Taxation Act.—1927.

Presumption where three-fifths of beneficial interest in land owned by absentees.

Ibid., s. 13.

15. (1) If at least three-fifths of the entire beneficial interest in any land are owned by absentees, or, in the case of a company owning land, if at least three-fifths of the entire beneficial interest in such company are held by absentees, that land, for the purposes of this Act, shall be deemed to be wholly owned by absentees.

(2) Any person not an absentee paying any tax by virtue of this provision shall be entitled to a refund of the amount paid as an overpayment, pursuant to section 117.

Exemption from absentee tax in certain cases.

Ibid., s. 14.

16. Absentee land tax shall not be imposed on and added to the amount of land tax and additional land tax in the following cases, namely---

- (a) in the case of any life assurance society doing business in the State on the mutual principle; and
- (b) in any case in which the whole of the income from the land is paid to, or for, public or charitable purposes in the State.

Lands held under perpetual lease without revaluation of rent to be subject to land tax.

Ibid., s. 15.

17. All land held under---

- (a) any perpetual lease, not subject to revaluation of rent, granted under or pursuant to the Crown Lands Amendment Act, 1893, which lease subjects the lessee to pay yearly, in addition to the rent, an amount equal to the land tax, whether such lease was granted originally or on the surrender of an existing lease;
- (b) any perpetual lease granted after the twentieth day of December, eighteen hundred and ninety-four, and before the first day of January, nineteen hundred and four;
- (c) any perpetual lease, not subject to revaluation of rent, granted after the thirty-first day of December, nineteen hundred and three,

shall be liable to, and shall be assessed for land tax, additional land tax, and absentee land tax; and all the provisions of this Act shall apply to such land and to the holder of such lease.

PART IV.

PART IV.

THE INCOME TAX.

Income tax.

Ibid., s. 16.

18. (1) Subject to section 25 a tax is hereby imposed on all incomes arising or accruing in, or derived from, the State, with the following exceptions:—

- i. the income of every Municipal Corporation or District Council;
- ii. the income of every company, public body, or society not carrying on any business for the purpose of gain to be divided amongst the shareholders or members thereof;
- iii. the income of every Friendly Society, not being income which, pursuant to subdivision v. of section 7 of the Friendly Societies Act, 1919, is liable to income tax:

iv. the

Taxation Act.—1927.

PART IV.

iv. the salary of the Governor of the State.

(2) Nothing in this Act shall be held to interfere with any exemption, by special legislation, of income from taxation.

19. Without limiting the operation of this Act, it is hereby declared that the following incomes shall be deemed to arise or accrue in, or be derived from, the State, that is to say :—

Certain incomes deemed to arise, &c., in South Australia. Ibid., s. 20.

(a) income resulting from the buying, selling, or dealing in the State of or in any shares, debentures, or stock in or of any joint-stock or incorporated company, wherever such company or its property may be situate :

(b) rent, interest, and other profits issuing out of any money invested in the State, or lent anywhere to any person in the State, or charged or secured upon or by any lands, tenements, or hereditaments in the State, or any estate or interest therein, notwithstanding that any person entitled to receive or liable to pay such rent, interest, or profits resides or is out of the State, and notwithstanding that any instrument creating, charging, or securing such rent, interest, or profits has been executed out of the State :

(c) income arising or accruing by virtue or by means of any contract made in the State of or for the sale of goods delivered or to be delivered in the State, or of goods in the State whether delivered or to be delivered either in or out of the State.

20. (1) The income tax on income derived from personal exertion shall be at the following rates :—

Rates of income tax.
1200, 1915, s. 19.
1337, 1918, s. 4.
1718, 1925, s. 5.

(a) For so much of the whole taxable amount of income derived from personal exertion as does not exceed Four Thousand Four Hundred Pounds, the rate of tax per Pound sterling shall be Five Pence and One Two-hundredth of a Penny where the taxable income is One Pound sterling, and shall increase uniformly with each increase of One Pound sterling of the taxable income by One Two-hundredth of a Penny.

(b) For every Pound sterling of the taxable amount of income derived from personal exertion in excess of Four Thousand Four Hundred Pounds the rate of tax shall be Twenty-seven Pence.

(2) The income tax on income consisting of the produce of property shall be at the following rates :—

(a) For so much of the whole taxable amount of income consisting of the produce of property as does not exceed Four Thousand Two Hundred Pounds, the rate of tax per Pound sterling shall be Eleven Pence and One Two-hundredth of a Penny where the taxable income is One Pound sterling, and shall increase uniformly with each increase of One Pound sterling of the taxable income by One Two-hundredth of a Penny.

(b) For

PART IV.

Taxation Act.—1927.

(b) For every Pound sterling of the taxable amount of income consisting of the produce of property in excess of Four Thousand Two Hundred Pounds, the rate of tax shall be Thirty-two Pence.

(3) Notwithstanding anything contained in this Act, the income tax payable by any male person residing in South Australia—

(a) who on the last day of the period for which the income is calculated was unmarried or was a widower without children and did not enlist for active service in the Great War; and

(b) the net amount of whose income (before making the deduction provided for by subdivision XI. of section 22) is not less than One Hundred Pounds,

shall be One Pound Five Shillings, in addition to any other income tax which may be payable by such person apart from this subsection. In this section "active service in the Great War" means service outside Australia in the war in which His Majesty was engaged which commenced on the fourth day of August, nineteen hundred and fourteen, as a member of—

(a) The Australian Imperial Force or the Royal Australian Navy; or

(b) His Majesty's Army or Navy; or

(c) Any naval or military force raised in any country forming part of His Majesty's dominions for service in the said war outside the country wherein such force was raised.

(4) If the taxpayer is a company carrying on the business of life assurance, the income tax payable on the income of such taxpayer shall be at one-half the rates provided for by this section.

PART V.

PART V.

THE TAXABLE AMOUNT.

Taxable value of
land.
1200, 1915, s. 21.

Taxable amount of
income.
Ibid., ss. 22, 28.
1310, 1917, s. 3.
1337, 1918, ss. 6, 7,
10.
1583, 1923, s. 11.
1656, 1924, s. 3.

21. The unimproved value of any land shall be the taxable value thereof.

22. Subject to the other provisions of this Part, the taxable amount of the income of any taxpayer shall be ascertained as follows:—

I. The accounts of income derived from personal exertion, and of income the produce of property, shall be calculated separately:

II. As to income derived from personal exertion, as well as to income consisting of the produce of property, the amount accruing to the taxpayer during the period of twelve months immediately preceding the time for calculation shall be taken as the basis for calculation:

III. As

Taxation Act.—1927.

PART V.

- III. As to the income of any taxpayer being a company, the amount of such income for the period or year ending on the day of the year immediately preceding the time for calculation up to which the accounts of the company have been usually made up, or ending at the time for calculation, whichever the Commissioner determines, shall be taken as the basis for calculation :
- IV. The income of a company shall be deemed to be income consisting of the produce of property, and shall be taxable accordingly :
- V. Any amount payable, and the value of any property or shares taken, by way of goodwill upon the sale or transfer of any business, shall be included in computing income from personal exertion :
- VI. If upon a *bona fide* sale of any business a loss is incurred, such loss shall be allowed against any income from personal exertion of the taxpayer in the year in which such business is sold :
- VII. The use and enjoyment of any house, or portion of a house, and all gratuities, bonuses, and premiums, whether in money, or goods, or sustenance, or land, allowed, given, or granted to any person in respect of, or for, or in relation to, any employment or services of such person, shall be deemed to be income of such person from personal exertion, to the amount of the value of such use and enjoyment, gratuities, bonuses, and premiums, respectively. The use and enjoyment of any house, or portion of a house, shall be valued according to the annual value thereof, and be charged as income, notwithstanding that the person using and enjoying the same may be under an obligation or duty to use or enjoy the same :
- VIII. Whenever land with improvements thereon is used for the purpose of residence or enjoyment, and not for the purpose of profit or gain, by any party who would be liable to pay income tax in respect of the income thereof, if the same produced an income, such land shall be deemed to return to such party an income of Five Pounds per centum on the actual value thereof: Provided that this subdivision shall not apply to any land which under the Advances for Homes Acts 1910 to 1924 is for the time being exempt from taxation :
- IX. The income received by any taxpayer in respect of any share or interest in any company liable to income tax shall not be included :
- X. The gross amount of the income having been ascertained, the net amount shall be fixed by deducting all losses, outgoings, and expenses, not being losses or outgoings of capital, actually incurred by the taxpayer in the production of the income :
- XI. If

- XI. If the account is the account of a taxpayer in his sole individual right, One Hundred and Fifty Pounds shall be deducted from the net amount of income the produce of property, but if such income does not amount to One Hundred and Fifty Pounds the difference shall be deducted from the income derived from personal exertion ; and any net loss in the production of either income shall be deducted from the net amount of the other income :
Provided that—
- (a) no person who has been out of Australia for the twelve consecutive months covered by the period under assessment, except an officer of, or person employed by, the State whilst so employed out of Australia, shall be entitled to any deduction by way of exemption from income tax :
- (b) the provisions of this subdivision shall not apply to the account or income of any taxpayer being a company.
- XII. If the net amount of the income (before making the deduction provided for by subdivision XI. of this section) does not exceed Six Hundred and Fifty Pounds and the account is the account of the taxpayer in his sole individual right and the taxpayer is resident in Australia, there shall also be deducted from the net amount of the income the sum of Fifty Pounds in respect of every child of such taxpayer wholly maintained by such taxpayer who was living and under the age of fifteen years at the commencement of the period for which the income is calculated, and a proportionate part of Fifty Pounds in respect of every child of the taxpayer born during the period for which the income is calculated, and wholly maintained by the taxpayer. In this subdivision the expression " child " includes a step child and a child, who is, *de facto*, adopted by the taxpayer whether or not an order of adoption under the Adoption of Children Act, 1925, has been made with reference to that child, but does not include a child not born in lawful wedlock, unless such child has been legitimated under the provisions of the Legitimation Act, 1898 :
- XIII. In calculating the net amount of income, there may be deducted by the taxpayer the amount of income tax (including war-time profits tax), imposed by any legislative enactment of the Parliament of the Commonwealth actually paid by the taxpayer during the period for which the income is calculated, upon income or war time profits arising or accruing in or derived from South Australia : Provided that when a taxpayer receives a refund of the whole or any part of the taxes mentioned in this section the amount of such refund shall be brought into account as income in the year in which the refund is received :
- XIV. The

Taxation Act.—1927.

PART V.

xiv. The Commissioner may allow every taxpayer to deduct from his income a reasonable amount for the services of his sons and daughters over the age of sixteen years whilst employed by him in his trade or occupation :

xv. The net income as ascertained according to the preceding rules, and after making the deductions therein provided, shall be the taxable amount.

23. In computing the taxable amount of income consisting of the produce of property of a taxpayer there shall be included the amount of any payment received by a lessee upon the assignment or transfer of a lease to another person after deducting therefrom—

- I. the part, if any, which in the opinion of the Commissioner, is properly attributable to the transfer of any tangible assets belonging to the lessee ;
- II. the cost of any buildings or improvements erected or made by the lessee on the land leased ; and
- III. the part of any fine, premium, foregift, or amount paid by the lessee for the grant, assignment, or transfer of the lease bearing the same proportion to the whole of such fine, premium, foregift, or amount as the period of the lease unexpired at the time of the assignment or transfer by the lessee, bears to the whole term of the lease or the period unexpired at the time of the assignment or transfer of lease to the lessee, as the case may be.

The provisions of this section shall not apply to the assignment or transfer of any lease of Crown Lands occupied for agricultural, horticultural, viticultural, or pastoral purposes.

24. In calculating the taxable amount of income there may be deducted by the taxpayer—

- I. sums expended by the taxpayer during the year in which the income was derived for repairs to or on that part of any property occupied for the purpose of producing income or from which income is derived or is deemed to have been derived and for the repair of any machinery, implements, utensils, rolling-stock, and articles employed by the taxpayer for the purpose of producing income.
- II. such sum as the Commissioner thinks just and reasonable as representing the diminution in value per centum by wear and tear during the year in which the income was derived of any machinery, implements, utensils, rolling-stock, and articles (including beasts of burden and working beasts) used by the taxpayer for the purpose of producing income, such wear and tear not being of a kind that may be made good by repairs ; or at the option of the taxpayer, signified by written notice to the Commissioner within one month

Inclusion in taxable income of payments received on transfer of leases with certain deductions.
1200, 1915, s. 22A.
1583, 1923, s. 12.

Deduction for repairs, depreciation, etc.

1200, 1915, s. 26A.
1718, 1925, s. 7.

month after the sixth day of January, nineteen hundred and twenty-six, in the case of machinery, implements, utensils, rolling-stock, and articles in use for the production of income on the first day of July, nineteen hundred and twenty-four, a sum equal to ten per centum of the cost price of such machinery, implements, utensils, rolling-stock, and articles in each year for a period of ten years : Provided that should the taxpayer dispose of such machinery, implements, utensils, rolling-stock, and articles, the total sum to be allowed as a deduction under this provision shall be reduced by the amount received for the sale or transfer of such machinery, implements, utensils, rolling-stock, and articles.

Provided that—

- (a) where a deduction has been allowed during the year in which the income was derived under paragraph i. of this section the Commissioner shall take into consideration the sum so allowed in determining the sum to be allowed under this paragraph :
 - (b) in any case in which machinery, implements, utensils, rolling-stock, and articles (including beasts of burden and working beasts) are acquired from one party by another party for valuable consideration of a value in excess of the value to which the cost price of the machinery, implements, utensils, rolling-stock, and articles (including beasts of burden and working beasts) had been reduced by the amount of the deduction for depreciation allowed by the Commissioner under this provision the party acquiring the machinery, implements, utensils, rolling-stock, and articles (including beasts of burden and working beasts) shall not be entitled to any greater deduction under this paragraph than that which would have been allowed to the party from whom they were acquired if he had retained them. Where however, the Commissioner is satisfied that the circumstances are such that a deduction under this provision based upon the actual amount of the consideration given should be allowed the deduction calculated on that basis may be allowed :
- iii. the annual sum necessary to recoup the expenditure covenanted to be made on improvements on land by a lessee who has no tenant rights in the improvements. The deduction under this provision shall be ascertained by dividing the amount (not exceeding the sum specified in the covenant) expended on the improvements by the lessee by the number of years in the unexpired period of the lease at the date the improvements were effected.

Taxation Act.—1927.

PART V.

25. Subject to the provisions of the next succeeding section, interest derived from any bonds, inscribed stock, Treasury bills, or other securities of the Government of the State shall be exempt from all taxation, and shall, under all circumstances whatsoever, be excluded from the taxable amount of income of every taxpayer.

Interest derived from South Australian Government Stock exempt from taxation.

1200, 1915, s. 18.

26. (1) Notwithstanding any provision of this or any other Act, interest derived from any bonds, inscribed stock, Treasury bills, or other securities whatsoever of the Government of the State or of any authority constituted by or under any law of the State, issued in respect of any loan raised by the State or such authority as aforesaid after the date of the commencement of this subsection, shall be included in the taxable amount of the income of every taxpayer.

Interest on State and Commonwealth loans to be taxable in certain events.

1583, 1923, s. 19.

(2) Subsection (1) of this section shall not commence until a day to be fixed by proclamation.

(3) A proclamation fixing the day for the commencement of subsection (1) of this section shall not be made until the Governor is satisfied that there is, or will be on the day to be fixed by the proclamation, a provision in force in every other State of Australia rendering interest on all loans raised after that day by that State or by any authority constituted under or by any law of that State, liable to taxation by that State.

(4) Interest received by any party resident in the State and derived from any bonds, inscribed stock, Treasury bills, or other securities whatsoever of the Commonwealth or of any authority constituted by or under any law of the Commonwealth, issued in respect of any loan raised by the Commonwealth or such authority as aforesaid after the date fixed by proclamation for the commencement of section 4 of the Act of the Commonwealth Parliament No. 30 of 1923, being the Taxation of Loans Act, 1923, shall be deemed to be income accruing in the State, and shall be included in the taxable amount of the income of the party receiving the same.

(5) A party, being a natural person, shall be resident in the State for the purpose of subsection (4) of this section if his ordinary residence at the time when he receives the interest is in the State.

(6) In this section loan includes a conversion loan and a loan raised for the redemption or repayment of an existing loan.

(7) The tax payable by any absentee on any interest derived as mentioned in subsection (1) of this section shall in all cases be at the rate of One Shilling in the Pound (which rate shall include the super-tax imposed on income by the Taxation Act, 1926, or any Act incorporated with this Act) and may be deducted by the Treasurer of the State from the amount of the interest payable to the absentee.

(8) In this section "Absentee" means any party who does not reside in Australia, and includes a party who has been absent from Australia during more than half the financial year in respect of which

the

PART V.

Taxation Act.—1927.

the interest was payable, unless he satisfies the Commissioner that he resides in Australia: Provided that no party shall be deemed to be an absentee within the meaning of this section if he is represented in Australia by an attorney or agent to whom the interest mentioned in subsection (1) of this section is paid.

Deduction in case of several trades.
1200, 1915, s. 27.

27. If any taxpayer carries on more than one trade, either alone or otherwise, and makes a profit in one or more of such trades, and a loss in the other or others, such loss shall be deducted from such profit in calculating the taxable amount of the income of such taxpayer.

Prohibition of certain deductions.
1200, 1915, s. 26.
1583, 1923, s. 13.
1718, 1925, s. 6.

28. In calculating the taxable amount of any income no deduction shall in any case be made in respect of any of the following items:—

- I. the cost of the maintenance of the taxpayer and his family or establishment except as provided by subdivision XII. of section 22:
- II. domestic or private expenses:
- III. any loss or expense recoverable under any insurance or contract of indemnity, or not proved to the satisfaction of the Commissioner, or which in the opinion of the Commissioner ought not to be considered a loss, outgoing, or expense incurred by the taxpayer in the production of the income:
- IV. any wastage or depreciation of lease or any loss occasioned by the expiration of any lease: Provided that where it is proved to the satisfaction of the Commissioner that any taxpayer (being the lessee under a lease or the assignee or transferee of a lease) has paid any fine, premium, or foregift, or consideration in the nature of a fine, premium, or foregift, for a lease, or a renewal of a lease, or an amount for the assignment or transfer of a lease of premises or machinery used for the production of income, the Commissioner may allow as a deduction, for the purpose of arriving at the income, the amount obtained by dividing the sum so paid by the number of years of the unexpired period of the lease at the date the amount was so paid.

Nor as regards any income derived from trade, shall any deduction be made in respect of any of the following items:—

- V. any moneys not wholly and exclusively laid out, or expended for the purposes of the trade:
- VI. the rent, or value or cost of repairs to or alterations of, any premises not occupied for the purpose of the trade, or of any dwelling-house or domestic premises, except such part thereof as is occupied for the purposes of the trade:

VII. any

Taxation Act.—1927.

PART V.

VII. any debts except bad debts proved to be such to the satisfaction of the Commissioner, and doubtful debts to the extent that they are respectively estimated to be bad. If a debtor is bankrupt or insolvent the amount which may reasonably be expected to be received on any such debt shall be deemed to be the value thereof: Provided that all amounts recovered on account of any such debts which have been allowed as deductions from income in arriving at the taxable amount for any assessment of income tax shall be included as income of the period or year in which the same were recovered.

29. Where the taxpayer is a company carrying on business other than life assurance in the State, and also elsewhere, the taxable amount of income shall be ascertained as follows:—

Mode of computing taxable amount of income in case of company operating in the State and elsewhere.

1200, 1915, s. 23.

I. Where the amount of income arising or accruing in, or derived from, the State, is capable of being kept separate and apart from income arising or accruing in, or derived from, elsewhere, the amount of income arising or accruing in, or derived from, the State, shall be the taxable amount:

II. Where the first-mentioned income is income not capable of being kept separate and apart, the public officer of the company shall furnish a return to the Commissioner with a statement of account in a prescribed form showing a true estimate of the amount of income which has arisen or accrued in, or been derived from, the State, and the method by which such estimate has been ascertained. The Commissioner may accept such estimate, or make an assessment against the company for such amount as he deems fit. Such assessment shall be subject to appeal.

30. (1) Where the taxpayer is a company carrying on business of life assurance in the State and also elsewhere, the taxable amount of income from life assurance business shall be such portion of the company's profits and surplus from life assurance as is, or, if all such profits and surplus were distributable amongst the company's policy holders, would be, actuarially distributable to or amongst the South Australian holders of the company's policies.

Life assurance companies.

1200, 1915, s. 24.

(2) In actuarially computing profits and surplus from life assurance, under subsection (1) hereof, all rents, interests, and other profits and earnings, including interest chargeable by the company on overdue premiums, shall be included: Provided that interest derived from any bonds, inscribed stock, Treasury bills, or other securities of the Government of the State shall, unless and until a proclamation has been made bringing subsection (1) of section 26 of this Act into force, be excluded from the actuarial computation.

31. Subject to the foregoing provisions of this Part, the taxable amount of income of a company shall be ascertained in the same manner as if the company were an individual natural person.

Taxable income of companies.

Ibid., s. 25 ss. (1).

32. (1) In

PART V.

Taxation Act.—1927.

Securing payment
of tax on interest on
certain debentures.

Ibid., s. 23A.

1583, 1923, s. 12.

32. (1) In addition to any other income tax payable by it, a company shall also pay income tax at the rate of One Shilling in the Pound (which rate shall include the super tax imposed by the Taxation Act, 1926, or any Act incorporated with this Act) on—

(a) the interest paid or credited by the company to any party who is an absentee, on money raised by debentures of the company and used in South Australia, or on money lodged at interest in South Australia with that company ; and

(b) interest paid or credited in respect of debentures payable to bearer the names and addresses of the holders of which are not supplied to the Commissioner by the company.

(2) A company shall be entitled to deduct and retain for the use of the company from the amount payable to any of the parties referred to in paragraph (a) of subsection (1) of this section such amount as is necessary to pay the tax which becomes due in respect of that amount.

(3) A company shall be entitled to deduct and retain for the use of the company from the interest payable to any party who is a holder of debentures payable to bearer, an amount which bears the same proportion to the amount paid by the company under paragraph (b) of subsection (1) of this section as the interest payable to that party bears to the total interest payable in respect of those debentures.

(4) If a company pays tax under this section on any interest, and the party entitled to the interest is a party who by reason of the smallness of his income is not liable to pay tax, the Commissioner may refund to such party the amount of tax paid by the company in respect of such interest.

(5) If a company pays tax under this section, and the party entitled to the interest is a party liable to pay tax and includes the amount of the interest in his return, the amount of tax paid by the company in respect of such interest shall be deducted from the total tax payable by such party.

(6) Where the total tax payable by any party is less than the amount of tax paid by a company under this section in respect of the interest paid or credited by the company to such party, the difference between the amount of such total tax and the amount of tax so paid by the company shall be refunded by the Commissioner to such party.

(7) In this section " Absentee " means a party who does not reside in Australia, and includes a party who has been absent from Australia during more than half the financial year in which the income the subject of the assessment was derived, unless he satisfies the Commissioner that he resides in Australia : Provided that no party shall be deemed to be an absentee within the meaning of this section if he is represented in Australia by an attorney or agent to whom the interest mentioned in this section is paid.

33. (1) When

Taxation Act.—1927.

PART V.

33. (1) When any goods are, in the State, manufactured or altered or made more marketable or saleable, or otherwise treated, with a view to profit to the owner of such goods, and are taken out of the State without any sale of, or contract to sell, such goods having been previously made in the State, any profit made on the sale of such goods after they are so taken out of the State (wheresoever such sale or the contract therefor is made) shall be deemed to be profits made and received by the person who was the owner of such goods when they were taken out of the State, and to be income accruing to such owner in the State :

Computation of profit in respect of goods treated, but not sold, in the State.

1200, 1915, s. 29.

1310, 1917, s. 4.

Provided that if the said goods were, before being manufactured or altered or made more marketable or saleable, or otherwise treated as aforesaid, imported into the State, then, instead of the foregoing provision, it is hereby enacted that the owner of such goods, by whom or on whose behalf they were so manufactured, altered, made marketable or saleable, or otherwise treated, shall be deemed to have made and received by such manufacture, alteration, making marketable or saleable, or other treatment, a profit and net income accruing in the State equal to Five Pounds upon every Hundred Pounds of the actual cost to such owner of such manufacture, alteration, making marketable or saleable, or other treatment.

(2) Such cost shall include a fair and reasonable charge for all lands, buildings, and machinery used or employed by the owner in and about such manufacture, alteration, making marketable or saleable, or other treatment.

(3) Where such goods are so manufactured, altered, made more marketable or saleable, or otherwise treated as aforesaid together with other goods, that the actual cost aforesaid, or any portion thereof, cannot be specifically ascertained, then the cost, or such portions thereof as cannot be specifically ascertained, of manufacturing, altering, making more marketable or saleable, or otherwise treating such first-mentioned goods and other goods together, shall be attributed to and divided among all such goods ratably according to the respective values of such goods immediately before the first-mentioned goods are taken out of the State.

34. (1) Whenever any contract to sell, or of sale of, any goods (not being wool or livestock) is made in the State by any agent in the State for any principal who is out of the State, such agent shall pay to the Commissioner income tax upon the income of the principal arising from such contract, which income shall for that purpose be computed and assessed at Five Pounds for every One Hundred Pounds of the purchase-money under such contract, wherever such purchase-money is payable or paid.

Computation and payment of income tax on sales in South Australia for absent persons.

1200, 1915, s. 30.

1310, 1917, s. 5.

1656, 1924, Sched.

(2) The agent shall, in respect of such contract, make such returns as are prescribed.

(3) Where the agent is a company, the public officer of the company shall be liable under this section as if the income of the principal were income of the company.

(4) The

(4) The payment under this section shall be in addition to all income tax payable by the agent upon his own income arising out of, or in relation to, the contract.

(5) The agent may deduct and retain the amounts of all payments made by him under this section out of any moneys from time to time payable by him to the principal, or may recover the same from the principal in any Court of competent jurisdiction as a debt.

(6) The tax under this section shall be calculated and payable, and may be assessed, forthwith after the making of the contract.

(7) The Commissioner, upon the application of the principal or the agent within twelve months after payment of the tax under this section, and upon proof to the satisfaction of the Commissioner that the whole net income, wherever arising, of the principal, in respect of the goods the subject of the contract, was in fact less than the amount computed and assessed under subsection (1) hereof, may reduce the assessment to the amount of such whole net income, and the excess of tax paid over the tax payable upon such reduced assessment shall be refunded to the principal or the agent by the Treasurer.

(8) This section shall not apply where the principal, either by himself or his agent or servant, carried on business continuously in the State in his own name.

(9) The Commissioner, in the prescribed manner, may declare any principal to be assessable under the general provisions of this Act, and may rescind such declaration. While such declaration is in force, and from the date of such declaration, or from such prior date (if any) as is specified in such declaration, this section shall not apply to any contracts made for such principal.

(10) Tax at any time payable under this section shall be at the rates in force in respect of income derived from personal exertion during the period of twelve months immediately preceding the last previous first day of July ; but if at the time when any tax becomes payable under this section no rates of tax have been fixed by law for the period aforesaid, the tax shall be payable at the rates then last previously in force.

(11) Subdivision XI. of section 22, and any amendment thereof, shall not apply to income to which this section applies.

Licensing of non-resident agents, and recovery of tax.
1200, 1915, s. 30A.
1656, 1924, s. 4.

35. (1) It shall not be lawful for any non-resident agent to act as agent or for any non-resident trader to carry on business in South Australia unless he is the holder of a licence to do so issued by and under the hand of the Commissioner. Any person contravening this section shall be guilty of an offence, and shall be liable to a penalty not exceeding Fifty Pounds.

(2) Every such licence shall be in the prescribed form and remain in force during the period stated therein, and shall be issued without fee by the Commissioner on application to him.

(3) In

Taxation Act.—1927.

PART V.

(3) In all proceedings against any person for breach of this section it shall lie on the defendant to prove that he is the holder of a licence.

(4) The Commissioner may from time to time as he thinks fit assess any non-resident agent or non-resident trader for income tax in respect of any specific transaction or of all transactions during any specified period, and may fix the amount of the tax at the rates in force upon income derived from personal exertion during the period of twelve months immediately prior to the first day of July last preceding the time for payment, or if those rates are not fixed when any tax becomes payable under this section, at the rates then last previously in force, and on the assumption subject to adjustment within twelve months after the payment of any tax under this section at the instance of the Commissioner or taxpayer, that the specified transaction or, as the case may be, all of the transactions during the specified period have produced a net profit of five per centum of the gross proceeds resulting therefrom.

(5) The tax so assessed by the Commissioner shall be payable on demand, and shall be recoverable forthwith in the same manner in all respects as income tax in arrear but subject to adjustment as aforesaid.

(6) "Non-resident agent" includes every person who acts as agent without having a fixed and permanent place of business or abode in South Australia.

36. In the case of every party being a carrier by sea who does not reside in the State, or which, being a company, is not registered in the State, and who or which carries passengers or goods to or from the State, the net taxable income of such carrier in the business of a carrier by sea shall be calculated and assessed at the rate of Five Pounds upon every Hundred Pounds of the gross moneys paid or payable to or receivable by such carrier, whether in the State or elsewhere, for the carriage of passengers, mails, or goods out of any port in the State, whether to some other port in the State or to some other place.

Computation of
income from foreign
shipping.

1200, 1915, s. 31.

1656, 1924, Sched.

37. (1) The Commissioner may, in the prescribed manner, declare that subsection (2) of section 6 shall not apply with respect to the earnings of any ship or vessel named by him during the period named by him.

Computation and
payment of income
tax on casual
shipping.

1200, 1915, s. 32.

1656, 1924, Sched.

(2) Thereupon the master of such ship or vessel shall furnish such return or returns as is or are prescribed.

(3) At any time after the making of a declaration under subsection (1) hereof, an estimate may be made by the Commissioner of the income which is or will be assessable as income of the owner or hirer of such ship as a carrier by sea in relation to the earnings of such ship or vessel in the period named in such declaration.

(4) The Commissioner may, either before or after the expiration of the said period, make an assessment against the owner and
hirer

PART V.

Taxation Act.—1927.

hirer of such ship or vessel for income tax upon the amount of such estimate, and tax shall thereupon be forthwith payable according to such assessment.

(5) If such owner or hirer is not known to the Commissioner, or is not known by the Commissioner to be in the State, such assessment may be made against the master of the ship or an agent in the State for the owner or hirer, and such master or agent shall thereupon be liable to pay the tax so assessed, and may recover the same from his employer or principal and deduct and retain the same out of any moneys of the employer or principal then or afterwards in the hands of the master or agent so assessed.

(6) Tax at any time payable under this section shall be at the rates in force in respect of income derived from personal exertion during the period of twelve months immediately preceding the last previous first day of July ; but if at the time when any tax becomes payable under this section, no rates of tax have been fixed by law for the period aforesaid, the tax shall be payable at the rates then last previously in force.

(7) Subdivision XI. of section 22, and any amendment thereof, shall not apply to income to which this section applies.

PART VI.

PART VI.

THE TAXPAYER.

Taxpayers as to
land tax.

1200, 1915, s. 33.

38. The taxpayers in respect of the land tax shall be—

- (a) the owner of the fee simple :
- (b) as regards land of the Crown subject to any agreement for sale or right of purchase, the person entitled to the benefit of such agreement or right of purchase :
- (c) as regards land held under perpetual lease as mentioned in section 17, the holder of such lease.

Change of owner-
ship.
Ibid., s. 34.

39. (1) No land nor party assessed for land tax, or additional land tax, or absentee land tax, shall be relieved from charge or liability by reason of change in the ownership of such land, or any part thereof, subsequent to the day as of which such assessment was made, or on account of any matter happening subsequently to such day.

(2) The

Taxation Act.—1927.

PART VI.

(2) The Commissioner may refuse to recognise any change in the ownership of such land, or any part thereof, until the amount of such tax, together with fines and interest thereon (if any), have been paid.

40. The following shall be taxpayers in respect of the income tax :—

Taxpayer as to
income tax.
Ibid., s. 35.

- (a) as to the income of any company, the public officer of the company :
- (b) as to every other income, every party legally or equitably entitled to the receipt thereof.

41. The following shall be taxpayers in their representative capacity :—

Taxpayers in
representative
capacity.
Ibid., s. 36.
1583, 1923, s. 14.

- (a) the public officer of every company ;
- (b) every attorney or agent for every party permanently or temporarily absent from the State ;
- (c) every trustee, executor, administrator, guardian, committee, Public Trustee, or receiver ; and
- (d) the agent for, or managing joint-owner of every trading-vessel, the shares in which are owned by more than one person.

42. (1) The legal personal representative, or the Public Trustee, or other person, administering or getting in the estate of any person who has died since the first day of January, nineteen hundred and seventeen, or dies after the commencement of this Act shall be a taxpayer in a representative capacity in respect of the income of the deceased person from the first day of July last preceding his decease, up to his decease, and in the period of twelve months immediately prior to the said first day of July.

Tax on incomes of
deceased persons.
1200, 1915, s. 37.
1310, 1917, s. 6 (1).
1656, 1924, s. 5.

(2) Such personal representative, Public Trustee, or other person shall in respect of such income,

- (a) furnish the returns which the deceased person should (if living) have furnished ; and
- (b) be bound by any assessments made against or in the name of the deceased person as taxpayer, either in the lifetime of the deceased person or after his death, and before the Commissioner has had notice, in writing, of such death ; but
- (c) may appeal against such assessments in the manner and time and upon the ground in and upon which the deceased (if living) might have appealed against the same.

(3) The

(3) The Commissioner may—

- (a) at any time by particular notice require any such personal representative, Public Trustee, or other person as aforesaid, to furnish forthwith returns of all income in respect of which that person is under this section a taxpayer in a representative capacity ;
- (b) forthwith make assessments on any returns so furnished ; and
- (c) make assessments of all such income as aforesaid in default of such returns or without requiring any return.

(4) Upon the making of any such assessment the tax thereon shall be payable forthwith, but without prejudice to the right of the personal representative, Public Trustee, or other person as aforesaid to appeal against such assessment in the manner and time and upon the ground in and upon which the deceased (if living) might have appealed against the same.

(5) Tax upon income under this section shall be payable at the rates in force in respect of income accrued during the period of twelve months immediately prior to the first day of July last preceding the death of the taxpayer ; but if at the time when any tax becomes payable under this section no rates of tax have been fixed by law for the period aforesaid, then the tax shall be payable at the rates then last previously in force.

Provisions when tax not paid during lifetime.

1200, 1915, s. 37A.

1583, 1923, s. 15.

43. The following provisions shall apply in any case where, whether intentionally or not, a taxpayer escapes full taxation in his lifetime by reason of not having duly made full, complete, and accurate returns :—

- (a) The Commissioner shall have the same powers and remedies against the executors and administrators of the taxpayer in respect of the taxable income of the taxpayer as he would have had against the taxpayer in his lifetime :
- (b) The executors and administrators shall make such returns as the Commissioner requires for the purpose of an accurate assessment :
- (c) The assessment shall be at the rates payable in respect of the years for which the income tax ought to have been paid and the amount shall (where the taxpayer's default was intentional) be double the amount of the difference between the income tax so assessed and the amount actually paid by the taxpayer, and shall be a first charge on all the taxpayer's estate in the hands of the executors and administrators :
- (d) No lapse of time shall prevent the operation of this section, and the Commissioner may take all such proceedings

Taxation Act.—1927.

PART VI.

proceedings and exercise all such powers and remedies for the purpose of giving effect to this section and recovering the double tax as in the case of ordinary assessments and taxation.

44. (a) The public officer of a company, as regards the lands and income of such company ; and
- (b) every other taxpayer in a representative capacity as regards the land or income to which in such capacity he is entitled, or of which in such capacity he has the management, receipt, care, or control,

Liability of taxpayer in representative capacity.
1200, 1915, s. 38.

shall be subject to the same liabilities as if such land and income were the property of such taxpayer in his own individual right, except that no such taxpayer, not being the public officer of a company, shall be personally liable for the payment of any tax to any extent beyond the amount or value of any property over which he has any controlling power after the tax becomes payable.

45. (1) The account of every taxpayer as to the tax payable in his representative capacity shall be kept separate and distinct from the account of such taxpayer as to the tax payable in his individual right.

Account in representative capacity, or as joint owners, to be kept separate.
Ibid., s. 39.

(2) The account of taxpayers jointly, whether as partners or otherwise, entitled to or interested in the same land or income, as regards the tax payable in respect of such land or income, shall be kept jointly, and separate and distinct from the sole accounts of such taxpayers.

46. (1) Where an agent or attorney for a party permanently or temporarily absent from the State has been required by his principal to wind up the business of his principal, he shall, before taking any steps to wind up the business, notify the Commissioner of his intention so to do, and he shall set aside such sum out of the assets of the principal as appears to the Commissioner to be sufficient to provide for any income tax that becomes payable.

Notice of winding-up by agents for absent principals.
1200, 1915, s. 39B.
1718, 1925, s. 8.

(2) An agent who fails to give notice to the Commissioner or fails to provide for payment of the tax as required by this section shall be personally liable for any income tax that becomes payable in respect of the business of the principal.

Taxation Act.—1927.

PART VII.

PART VII.

DISTRIBUTION OF BURDEN OF TAXATION.

Liability of tax-
payer.
1200, 1915, s. 40.

47. Every taxpayer in respect of any land tax shall be liable to the Treasurer for the full payment of the whole amount of such tax.

Distribution of
burden.
Ibid., s. 41.

48. (1) The burden of the land tax shall be distributed between the taxpayers in the relative proportions of the value of their interests in the land taxed.

(2) Every taxpayer who has paid any land tax shall be entitled to recover from every other taxpayer in respect of the land tax of the same land a proper proportion of the amount paid.

Right of contribu-
tion.
Ibid., s. 42.

49. Every party having paid any money by way of land tax (other than absentee land tax or additional land tax), or any contribution thereto, shall be entitled to contribution towards such payment from the owner of every freehold estate, and the owner of every term of years, in the land taxed: Provided that—

i. such estate or term was granted or created at some time prior to the fourteenth day of November, eighteen hundred and eighty-four, and the immediate reversion on such estate or term is owned by the party claiming contribution, and such term had, on the said fourteenth day of November more than seven years to run:

ii. the Crown shall in no case be liable to contribution.

Amount of contribu-
tion.
Ibid., s. 43.

50. The amount of the contribution to be made pursuant to the next preceding section shall be a sum which bears the same proportion to the whole amount of the tax as the value of the estate or term owned by the contributor, and of all subsequent contributors, bears to the value of the fee simple.

Recovery of
contribution.
Ibid., s. 44.

51. (1) Every contribution to which any party is entitled shall be a debt due from the party liable to the contribution to the party entitled thereto, payable on demand.

(2) Every such contribution may also be added to any rent becoming due from the party liable to the contribution to the party entitled thereto, and shall be deemed part of such rent.

(3) Every remedy, by distress, re-entry, or otherwise, exercisable by the party entitled to the contribution in the case of non-payment of the rent, shall be exercisable in case of the non-payment of such additional rent or any part thereof.

Rules for calculating
contribution.
Ibid., s. 45.

52. The calculation of values required to be made for the purpose of fixing the amount of any contribution or payment shall be made in accordance with such tables and rules as are prescribed.

53. Every

Taxation Act.—1927.

PART VII.

53. Every taxpayer and every contributor who pays any tax or contribution in any representative capacity shall be entitled—

Indemnity to representative taxpayer or contributor.
Ibid., s. 46.

- (a) to recover from the persons entitled to the land or income taxed in the proportions in which they are so entitled ; or
- (b) to retain out of any money that comes to him in his representative capacity sufficient to indemnify him against the payments which by this Act he is required to make in his representative capacity.

PART VIII.

PART VIII.

OFFICERS AND ADMINISTRATION.

54. The taxes shall be under the control, direction, and management of an officer to be appointed by the Governor, and to be styled the Commissioner of Taxes.

Commissioner of Taxes.
Ibid., s. 47.

55. The Governor may also appoint such acting and deputy Commissioners, assessors, collectors, officers, clerks, and persons as he thinks proper for the purpose of carrying this Act into effect ; and he may assign to them such duties as he thinks fit.

Officers.
Ibid., s. 48.

56. (1) The State may arrange with the Commonwealth for the collection by the State of the whole or any part of the income tax payable in the State under Commonwealth law.

Arrangement with Commonwealth for collection of Commonwealth income tax.

(2) Any agreement relating to any such arrangement may make provision for any other matters necessary or convenient to be provided for carrying out the arrangement, including the transfer of officers from the Public Service of the Commonwealth to the Public Service of the State, and the retransfer of such officers from the Public Service of the State to the Public Service of the Commonwealth, and the rights and obligations of such officers.

1583, 1923, s. 4.

(3) Any such provision shall be valid and effectual for all purposes.

57. (1) The Governor may appoint to the Public Service of the State of South Australia all such persons and on such terms and conditions as are necessary in order to give effect to any agreement made pursuant to section 56 of this Act.

Transfer of Commonwealth officers.
Ibid., s. 5.

(2) Every person so appointed shall, so far as the special terms of his appointment are not inconsistent therewith, be subject to the laws of the State relating to the Public Service.

58. Subject to this Act, the Treasurer may do and execute or cause to be done and executed all such acts, matters, and things as are necessary to carry into effect any agreement made pursuant to section 56 of this Act.

Power of Minister.
Ibid., s. 6.

59. The

PART VIII.

Taxation Act.—1927.

Commissioner of Taxes may hold office under the Commonwealth.
Ibid., s. 7.

59. The Commissioner may hold office under any laws of the Commonwealth relating to the imposition, assessment, and collection of income tax, as Deputy Commissioner of Taxation for the State of South Australia, or as such other officer as may at any time perform the functions of such Deputy Commissioner, and may have and exercise all the powers, functions, duties, and authorities appertaining to such office.

Secrecy to be maintained.
1200, 1915, s. 49.
1583, 1923, s. 16.

60. (1) Every Commissioner, assessor, collector, officer, clerk, and other person appointed under this Act shall maintain the secrecy of all matters that come to his knowledge in the course of his duty or employment, and shall not communicate any such matter to any person, or reveal the same in any way, except for the purpose of carrying into effect the provisions of this Act.

(2) Any person who is guilty of any contravention of subsection (1) hereof shall be liable to be imprisoned, with or without hard labor, for any term not exceeding two years.

(3) Notwithstanding anything contained in this section, the Commissioner or any other person authorised by him so to do may communicate any matter that comes to the knowledge of the Commissioner in the course of his duty or employment whether as an officer of the State or of the Commonwealth, or to the knowledge of any such other person, to any Commissioner, Assistant Commissioner, or Deputy Commissioner of Taxation appointed under any law of the Commonwealth, or any person authorised by them or any of them to acquire information concerning such matters.

Access to books and papers.
1200, 1915, s. 49A.
1656, 1924, s. 6.

61. The Commissioner, or any officer authorised by him in that behalf, shall at all times have full and free access to all buildings, places, books, documents, and other papers for any of the purposes of this Act, and for any such purpose may make extracts from or copies of any such books, documents, or papers.

PART IX.

PART IX.

PROCEDURE FOR COLLECTION OF TAXES.

DIVISION I.

DIVISION I.—GENERAL.

General statement of procedure.
1200, 1915, s. 50.

62. The following shall be the procedure for the collection of taxes :—

- I. Returns shall be furnished to the Commissioner as prescribed for the purpose of enabling assessments to be prepared :
- II. The Commissioner shall afterwards cause assessments to be prepared for the purpose of ascertaining the amount of taxes payable by every taxpayer ; and such assessments may be appealed against as hereinafter provided :
- III. After the assessment the amount of taxes ascertained thereby to be due and payable shall be recoverable from the taxpayers as hereinafter provided.

DIVISION

Taxation Act.—1927.

PART IX.

DIVISION II.—RETURNS.

DIVISION II.

63. (1) Every taxpayer shall, within the prescribed time, or any extension thereof allowed by the Commissioner, furnish to the Commissioner, in such manner as is prescribed, such returns, in such form and containing such information and particulars, as are prescribed, for the purpose of enabling the Commissioner to estimate the amount of the taxes to be paid by the taxpayer.

Furnishing of Returns.

Ibid., s. 51.

(2) Every such return shall be verified by a declaration in a prescribed form, or in such other manner as is prescribed.

64. (1) Every taxpayer who fails to furnish any return, pursuant to the next preceding section, shall be guilty of a misdemeanor, punishable on summary conviction by a penalty not exceeding Twenty Pounds and treble the amount of the taxes payable by such taxpayer.

Penalty for failure to furnish return.

Ibid., s. 52.

(2) Notwithstanding anything contained in subsection (1) hereof, every taxpayer who fails or neglects to furnish duly any return as and when required by this Act or by the Commissioner shall pay by way of additional tax an amount equal to ten per centum of the amount of any tax payable by him upon any assessment for income tax made against him, which additional tax shall be distinct from the interest provided for by section 9: Provided that the Commissioner may remit such additional tax in whole or in part, if sufficient reason is shown.

65. Every taxpayer who wilfully furnishes any false return, or wilfully makes any false declaration in reference to a return, shall be guilty of a misdemeanor, punishable on conviction in the same manner as wilful and corrupt perjury.

Penalty for false returns.

Ibid., s. 53.

66. On the trial of any taxpayer for any misdemeanor under either of the two next preceding sections, if it is proved to the satisfaction of the presiding Judge that the return in question has not been received by the Commissioner, or that the return or declaration in question was made by the defendant and is false, the defendant shall be liable to be convicted unless he proves that such return was duly furnished, or that he made the return or furnished the declaration *bona fide* believing the same to be true.

Onus of proof in proceedings under preceding sections.

Ibid., s. 54.

67. (1) Returns in the prescribed manner and form may be required by the Commissioner from any person or company in the State of all payments of interest or rent by such person or company.

Returns of interest, etc.

Ibid., s. 55.

(2) Any person who fails to furnish any such return when required, or wilfully furnishes any false return, shall be liable to a penalty not exceeding Fifty Pounds.

PART IX.

Taxation Act.—1927.

DIVISION III.

DIVISION III.—ASSESSMENTS.

(A) *For Land Tax.*

Quinquennial
assessment for land
tax.

Ibid., s. 57.

68. (1) The Commissioner shall, as of the first day of August, nineteen hundred and thirty, and as of the first day of August in every fifth year thereafter make an assessment of all land liable to land tax.

(2) General notice of the making of such assessment shall be given as soon as conveniently may be after the same has been made.

(3) Immediately after the publication of such notice, such assessment shall be and remain in force, except so far as the same may at any time be altered, until a new assessment is made.

Contents of
assessment-book.
Ibid., s. 58.

69. Such assessment shall be written in a book, wherein shall be specified in separate columns the following particulars:—

- I. a short description of or reference to the land assessed :
- II. the unimproved value of the land assessed :
- III. the amount of the land tax :
- IV. the names and descriptions of the taxpayers in respect of the land assessed, so far as such names and descriptions can be readily ascertained.

Assessment-book to
be open to public
inspection.

Ibid., s. 59.

70. As soon as any such assessment has been made by the Commissioner, the assessment-book, or a true copy thereof, shall—

- (a) be deposited in the office of the Commissioner ; and
- (b) be open, free of charge, to public inspection between the hours of ten o'clock in the forenoon and three o'clock in the afternoon on every day except Sundays, Saturdays, and public holidays.

Power to add land
to assessment.

Ibid., s. 60.

71. The Commissioner shall, from time to time, assess, and add to the assessment, all lands that become liable to land tax after the time for the making of any quinquennial assessment, and before the time for the making of the next such assessment.

Assessments for
additional and
absentee land taxes.
Ibid., s. 61.

72. (1) The Commissioner shall, as of the fourteenth day of December in every year, make the necessary assessments for additional land tax and for absentee land tax in books to be kept for that purpose, containing such particulars as the Commissioner thinks fit.

(2) Such books shall respectively be called the Additional Land Tax Register and the Absentee Land Tax Register.

(3) Such assessments may be added to, inspected, altered, corrected, and appealed against in like manner as the assessment for land tax.

Requirements as to
notice on new
assessment.

Ibid., s. 62.

73. (1) It shall not be necessary for the Commissioner, upon the making of any land tax assessment, pursuant to section 68, to give particular

*Taxation Act.—1927.*PART IX.
DIVISION III.

particular notice thereof to a taxpayer, unless some alteration directly affecting such taxpayer has been made in respect of the unimproved value of the land assessed.

(2) Where no such alteration has been made, the following words—“New assessment. The taxpayer has the right to appeal,” shall be written at the head of all notices applying for payment of the tax.

(3) Such notice shall for all purposes be deemed to be a particular notice.

(4) In every subsequent notice for payment of the tax based upon the same assessment it shall be sufficient to set out the assessment number and the amount of the tax payable thereunder.

74. (1) After the making of any land tax assessment, except an assessment pursuant to section 68, and after the alteration of any land tax assessment, the Commissioner shall give particular notice to the taxpayer in respect of the land assessed of the particulars of the assessment, and of the amount of the tax which is payable in respect of such land.

Notices of land tax assessment after alteration made.
Ibid., s. 63.

(2) In every subsequent notice for payment of the tax based upon the same assessment, it shall be sufficient to set out the assessment number and the amount of the tax payable thereunder.

75. For the purpose of making any assessment, the Commissioner may, if he thinks proper, adopt, or avail himself of, so much of any assessment in force at the time of making the first-mentioned assessment, which has been made by, or by the authority of, the Commissioner of Waterworks, or any Municipal Corporation, or District Council, or Drainage Board, as may be applicable to any assessment to be made under this Act, or as may be useful for the purpose of making the same.

Power to use existing assessments.
Ibid., s. 64.

76. (1) The Commissioner, or any person having an order for that purpose under the hand of the Commissioner, shall be entitled as of right, at all reasonable times—

Power to inspect rate-books and other documents.
Ibid., s. 65.

(a) to inspect, free of charge, all rate-books and assessment-books relating to any land, and all other books and documents concerning any assessment, and all deeds, instruments of title, books, returns, accounts, and documents, in the Lands Titles Registration Office, or the General Registry Office for the Registration of Deeds, or in the office of the Registrar of Probates or any other public office; and

(b) to make and take copies thereof, or extracts therefrom.

(2) Any person who wilfully neglects or refuses to permit the Commissioner, or any person having an order for that purpose under the hand of the Commissioner, to exercise any right conferred by subsection (1) hereof, shall for every such offence be liable to a penalty not exceeding Fifty Pounds.

77. The

PART IX.
DIVISION III.

Taxation Act.—1927.

Power of Commissioner to correct assessment.
Ibid., s. 66.

77. The Commissioner may, at any time, alter or correct any assessment and assessment-book in any manner he thinks fit; and, as soon as he conveniently can thereafter, the Commissioner shall give general notice that the assessment has been altered or corrected, as the case may be.

(B) *For Income Tax.*

Assessments for income tax.
Ibid., s. 67.

78. The Commissioner shall annually make the assessments for income tax in a separate book, to be kept in his office, wherein shall be specified, in separate columns, the following particulars:—

- I. the name and description of the taxpayer, so far as the same can be readily ascertained:
- II. the taxable amount of the income of the taxpayer derived from personal exertion:
- III. the taxable amount of the income of the taxpayer consisting of the produce of property:
- IV. the total amount of the tax payable by the taxpayer.

Duty to give particular notice of assessment.
Ibid., s. 68.

79. (1) After any assessment of income has been made, the Commissioner shall give to the taxpayer particular notice of the particulars of the assessment, as contained in the assessment-book.

(2) Such particular notice shall be contained in a sealed envelope.

Income tax assessment-book not to be open to public.
Ibid., s. 69.

80. The assessment-book shall not be open to the public; but each taxpayer shall be entitled—

- (a) to information as to the particulars of such entries therein as relate to the assessment of such taxpayer; and
- (b) to obtain, on payment of a fee not exceeding One Shilling per folio of seventy-two words, a copy of such entries certified by the Commissioner.

DIVISION IV.

DIVISION IV.—FURTHER PROVISIONS AS TO RETURNS AND ASSESSMENTS.

Power of Commissioner to reduce or alter assessment without appeal.
Ibid., s. 70.

81. It shall be lawful for the Commissioner in any case, whether notice of appeal has been given or not, to alter or reduce any assessment, or class of assessments, and order a refund of any excess of tax that has been paid in respect thereof.

Disputed assessments.
Ibid., s. 71.

82. The Commissioner shall, in all cases of disputed assessment, render to the taxpayer a full and particular account of his claim.

Power of Commissioner to assess parties in default.
Ibid., s. 72.

83. (1) When any taxpayer has made default in furnishing any return, or if the Commissioner is not satisfied with the return furnished by any taxpayer, the Commissioner—

- (a) may make an assessment in such sum as, in the Commissioner's judgment, ought to be charged by virtue of this Act; and

(b) thereupon

*Taxation Act.—1927.*PART IX.
DIVISION IV.

(b) thereupon shall forthwith give notice thereof to the taxpayer to be charged.

(2) Such assessment shall be subject to appeal under Division V. of this Part.

84. (1) If the whole or any portion of the taxable amount of the income of any taxpayer is not included in an assessment in any year, the Commissioner may include such whole or portion in the assessment of the taxable amount of the income of such taxpayer for a subsequent year.

Power to include omitted amounts of income in subsequent assessment. 1583, 1923, s. 23.

(2) This section shall not affect any penalty or liability incurred by such taxpayer by reason of any such omission.

85. (1) The Commissioner may at any time—

(a) by particular notice require any party to furnish returns, and may make assessments thereon; or

(b) may make assessments in default of such returns, or without requiring any return,

Power of Commissioner to make omitted assessments.

1200, 1915, s. 73.

notwithstanding that the year in respect of which such returns should have been required and assessments made has expired.

(2) Taxes shall be paid on any assessment so made, subject to the right to appeal against such assessment under Division V. of this Part.

86. (1) The Commissioner may from time to time after making any assessment, or before and in contemplation of making any assessment, or with a view to determining whether an assessment should or should not be made, and whether any return has been made by the person or persons against whom any assessment has been or is proposed to be made or not, make inquiry by writing.

Power of Commissioner to make inquiries and summon persons.

Ibid., s. 74.

(2) If the Commissioner does not, within fourteen days, receive any answer, or receives an answer which is not satisfactory to the Commissioner, it shall be lawful for him, by warrant under his hand and seal, in a prescribed form, to require such persons as he thinks fit—

(a) to attend before him at his office, or at such place nearer to the residences of such persons as he thinks fit; and

(b) to produce such books, papers, documents, and evidences touching the assessment in question as may respectively be in their custody or control,

then and there to be examined by the Commissioner touching the said assessment.

(3) Every person so summoned, on being tendered such sum as he would be entitled to as a witness on a trial at the Criminal Sittings of the Supreme Court, shall be bound to obey the exigency of the said warrant, and to answer truthfully all questions on such examination;

PART IX.
DIVISION IV.

Taxation Act.—1927.

examination; and any person failing without lawful excuse to comply with the provisions of this section, shall incur a penalty not exceeding One Hundred Pounds.

Limitation of time
for re-opening of
returns.

Ibid., s. 75.

87. 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 the re-opening.

Limit of examination
of accounts.

Ibid., s. 76.

88. Except in case of default in furnishing an income return, or of any fraudulent return, no taxpayer shall be required to give any account of his income for more than three years from the date of the inquiry.

DIVISION V.

DIVISION V.—APPEALS AGAINST ASSESSMENTS.

Right of appeal.

Ibid., s. 77.

89. Any taxpayer may, within two months after the giving of any general or particular notice of any assessment, or of any altered, corrected, or additional assessment, appeal from the assessment, upon the ground that the amount of tax fixed by such assessment to be paid by such taxpayer is more than it ought to be.

Court of appeal as
to income tax assess-
ments.

Ibid., s. 78 (2).

90. The Local Court of Adelaide of Full Jurisdiction, or in the option of the appellant, the Local Court of Full Jurisdiction nearest to his residence, shall be the Court of Appeal to hear and determine all appeals from any assessment of income.

Special Appeal Court
for land tax appeals.

Ibid., s. 78A, ss. (2),
(3), and (4).

1310, 1917, s. 8.

91. (1) Every appeal against any assessment for land tax, or any altered, corrected or additional assessment for land tax shall be heard and determined by a specially constituted Local Court of Full Jurisdiction to be appointed by the Governor for the purpose, and consisting of a Special Magistrate and two Justices.

(2) The Governor, as may be necessary from time to time, shall appoint such Special Magistrate as he deems proper, and such Justices skilled in the valuation of land and property as he deems proper, to be the members of the said Court.

(3) The said Court shall be a Local Court of Full Jurisdiction under the Local Courts Act, 1926, but may sit at such times and places as it deems convenient for the transaction of business.

Commencement of
appeal.

1200, 1915, s. 79.

92. Every appeal against any assessment for land tax or any assessment of income shall be commenced by a written notice in such form and containing such particulars as are prescribed, or as near thereto as circumstances will permit, delivered to the Clerk of the Court and to the Commissioner within the period allowed for appealing.

Setting down of
appeal.

Ibid., s. 80, ss. (1),
(2), (3), and (5).

1718, 1925, s. 10.

93. (1) The Commissioner shall--

(a) set down the appeal for hearing at a sitting of the Local Court of Full Jurisdiction to be held within four months from the expiration of the time allowed for appealing;
(b) give
and

*Taxation Act.—1927.*PART IX.
DIVISION V.

(b) give particular notice thereof to the appellant at least fourteen days before the hearing.

(2) If the Commissioner does not set down the appeal for hearing within the time prescribed by subsection (1) hereof, the appellant may himself set the appeal down for hearing, and give notice thereof to the Commissioner.

(3) Any appeal which has not been set down for hearing within twelve months after the giving of any general or particular notice of any assessment or of any altered, corrected, or additional assessment, shall be deemed to have been withdrawn, and the Court shall not have jurisdiction to determine such an appeal.

(4) At the hearing the assessment-book, or a copy of so much thereof as relates to the assessment appealed against, certified under the hand of the Commissioner, shall be produced by or on behalf of the Commissioner, and shall be received as evidence of the matters therein stated.

Production of
assessment-book at
hearing.
1200, 1915, s. 80 (3).

94. At the hearing of the appeal, the particulars contained in any notice as to any change of ownership of any land, whether the value of such land is the subject matter of the appeal or not, furnished in the prescribed form by the Registrar-General of Deeds to the Commissioner, shall be receivable as evidence, and such notice shall be *prima facie* evidence of the truth of the particulars contained therein.

Notice of sales to be
prima facie evidence
on appeals against
assessment.
1200, 1915, s. 80 (4).
1310, 1917, s. 9.

95. (1) The Court shall hear evidence touching the question in dispute; and at the same or at some adjourned or subsequent sittings the Court—

Decision on appeal.
1200, 1915, s. 81.
1337, 1918, s. 8 (1).

(a) may make such order touching the matter in dispute, and shall make such order as to costs, as it deems just; and

(b) shall cause any alteration necessitated by the decision to be immediately made in the assessment-book or certified copy referred to in section 93.

(2) Every such alteration shall be attested by the signature of the Judge constituting or the Special Magistrate presiding at the sittings of the Court.

96. (1) The Court, upon the hearing of any appeal, may, on the application of either party, state a special case for the opinion of the Supreme Court.

Special case may be
stated.
1200, 1915, s. 82.

(2) The Supreme Court shall hear and decide such special case according to the practice on special cases from Local Courts, and shall make such order as to costs as appears just.

(3) The Court to which the appeal is made shall make an order in respect of the matters referred to the Supreme Court in conformity with the certificate of the Supreme Court, or of any Judge thereof.

(4) Every

PART IX.
DIVISION V.

Taxation Act.—1927.

(4) Every order made under subsection (3) hereof shall be enforced in manner provided for the enforcement of orders of Justices under the Justices Act, 1921.

Procedure under
special case.
Ibid., s. 83.

97. In reference to cases stated under the next preceding section and the hearing thereof, the following provisions shall apply :—

- (1) If the taxpayer requires the case, he shall, before he is entitled to have the case stated, pay to the Commissioner a fee of Twenty Shillings for and in respect of the case :
- (2) The Supreme Court shall hear and determine the question or questions at law arising on a case stated under this Act, and shall thereupon reverse, affirm, or amend the assessment or determination in respect of which the case has been stated, or remit the matter to the Commissioner, with the opinion of the Court thereon, or may make such other order in relation to the matter, and may make such other order as to costs as to the Court seems fit. All such orders shall be final and conclusive on all parties :
- (3) The said Court shall have power, if it thinks fit, to cause the case to be sent back for amendment, and thereupon the same shall be amended accordingly, and judgment shall be delivered after it has been amended.

Right to recover
taxes not suspended
by appeal.
Ibid., s. 84.

98. The right of the Commissioner to recover any taxes shall not be suspended by any appeal, but, if the appellant succeeds on such appeal, the amount (if any) of taxes received by the Commissioner in excess of the amount which, according to the decision on such appeal, the Commissioner was entitled to recover from him, shall forthwith be repaid to him by the Commissioner.

DIVISION VI.

DIVISION VI.—RECOVERY OF TAXES.

(A) *Recovery by Ordinary Process and by Distress.*

Recovery by
ordinary process.
Ibid., s. 85.

99. (1) If any tax is in arrear, the Commissioner, without prejudice to his right to recover such tax in any other way, may sue for and recover the same in any Court of competent jurisdiction as a debt due to the Commissioner.

(2) Any action therefor may be maintained in the name of the Commissioner, without specifying the name of the person holding the office, and shall not be liable to be abated by any vacancy or change occurring in the office of Commissioner, or otherwise.

Recovery by
distress.
Ibid., s. 86.

100. (1) If any taxes are in arrear for twenty-one days after any particular notice to the taxpayer to pay the same, the Commissioner, or any person authorised by the Commissioner, may thereupon without any warrant, distrain the goods and chattels of such taxpayer, wherever the same may be for payment of the taxes in arrear.

(2) If

*Taxation Act.—1927.*PART IX.
DIVISION VI.

(2) If the sum for which the distress is taken, together with the reasonable costs of distress, is not paid within five days after the distress has been made, then the goods and chattels distrained, or so much as is sufficient to pay such sum and costs, may be sold, and the proceeds, after deducting such sum and costs and all expenses, shall be returned to the taxpayer.

(B) *Recovery of Land Tax by Letting or Sale of Land.*

101. Whenever any land tax in respect of any land is in arrear for the space of two years, it shall be lawful for the Commissioner to cause to be published three consecutive weeks in the *Government Gazette* a notice specifying such land, and the amount of the taxes due in respect thereof, and stating that if such taxes are not paid within one year from the first publication of such notice, the Commissioner will let such land from year to year as provided by this Act, or will apply to the Supreme Court for a sale thereof.

Notice of intention
to let or sell.
Ibid., s. 87.

102. If, after one year from the first publication of such notice, all or any part of the said taxes due at the time of such first publication is still unpaid, the Commissioner may let such land from year to year, and—

Commissioner may
let from year to
year.
Ibid., s. 88.

(a) receive the rents ; and

(b) apply the same towards the payment of the said taxes, and costs and expenses ; and

(c) hold any surplus for the persons entitled to the income of the land.

103. (1) The Commissioner, in lieu of letting such land, may, by petition to the Supreme Court, or any Judge thereof, apply for a sale of such land, or of so much thereof as may be necessary for the purposes mentioned in subsection (2) hereof.

Sale by order of
the Supreme Court.
Ibid., s. 89.

(2) The said Court or Judge, on being satisfied, by affidavit or otherwise, that the amount of the taxes is lawfully due, and was in arrear at the time of the first publication of such notice, and that all acts required by this section to be done by the Commissioner have been done, shall order—

(a) that the said land, or so much thereof as is sufficient to pay all arrears due up to the time of sale, together with all costs of and attending the application, and of and attending the sale by public auction, be sold ; and

(b) that the proceeds be paid into Court.

(3) The said Court or a Judge shall order payment of the said taxes, costs, and expenses to be first made out of the proceeds of the sale.

(4) The conveyance or transfer, as the case may be, shall be executed by the Master, or other officer of the said Court, to the purchaser, his heirs and assigns, in such form as is approved by the said Court or a Judge.

(5) Such

(5) Such conveyance or transfer shall vest the land sold in the purchaser for an estate in fee simple, free from all encumbrances.

No. 380 of 1886.

(6) In cases where the land is under the Real Property Act, 1886, the purchaser shall be entitled to receive a certificate of title to the land purchased.

(7) The balance arising from the proceeds of such sale shall be subject to any orders of the said Court for the benefit of the parties interested therein.

(c) *Recovery of Taxes by Other Means.*

Transfer to the
Crown, and can-
cellation of title.
Ibid., s. 90.

104. (1) The owner in fee simple of land unencumbered, except by land tax due thereon, may transfer or convey such land, and deliver the title therefor, to the Commissioner, who shall accept the same on behalf of the Crown.

(2) Thereafter such land shall for all purposes be deemed to be Crown land, and may be dealt with by the Crown as though it had never been alienated from the Crown.

(3) Notwithstanding anything contained in the Real Property Act, 1886, it shall be lawful for the Commissioner, as regards all lands transferred or conveyed to him under this section, from time to time—

(a) to forward the grant, certificate, or other muniment or muniments of title to all or any of such lands to the Registrar-General for the said State, or other proper officer; and

(b) to request the Registrar-General, or such other officer, in writing, to forthwith cancel such grant, certificate, or other muniment or muniments of title.

(4) The Registrar-General, or such other officer, shall thereupon cancel such grant, certificate, or other muniment or muniments of title, by indorsing thereon and in the register-book the words "Cancelled, the within land having been acquired by the Crown," and shall sign such indorsement.

(5) Thereafter all such lands shall, for the purposes of "The Real Property Act, 1886," be dealt with and regarded in all respects as if they had never been theretofore alienated from the Crown.

Securing payment of
taxes on income
from rents, &c., in
certain cases.
Ibid., s. 91.

105. (1) Where the person having or entitled to any income described in subdivision (b) of section 19 is not known to the Commissioner to be in the State, the Commissioner may give notice thereof in form and manner prescribed to either or both—

(a) the Registrar-General for the said State:

(b) the person liable to pay the rent, interest, or other profits.

(2) Such notice to the Registrar-General shall be registered, and shall operate as a charge created by the person having or entitled to the said income upon all his estate and interests in the lands out
of,

*Taxation Act.—1927.*PART IX.
DIVISION VI.

of, or upon, or by which the rent, interest, or profits are issuable, charged, or secured, of all moneys then payable, or which thereafter become payable, for income tax upon the said income of such person.

(3) If the person referred to in subsection (2) hereof is a registered proprietor under the Real Property Act, 1886, the Commissioner shall have the same rights and powers as if the charge mentioned in the said subsection (2) were created by a memorandum of encumbrance executed by such registered proprietor in favor of the Commissioner as encumbrancee, but subject to all existing encumbrances. No. 380 of 1886.

(4) Upon payment of any income tax on any such income, the Commissioner shall give a receipt therefor in the prescribed form, and such receipt shall be registered by the Registrar-General on production to him.

(5) After the giving of notice, pursuant to subsection (1) hereof, to the person liable to pay the rent, interest, or other profits, such person shall, while he continues so liable, be a taxpayer in a representative capacity in respect of such income.

(6) Such notice shall be conclusive evidence of the fact stated therein in all matters, suits, actions, or proceedings by or against such person against or at the suit of the person entitled to the income, or any other person.

(7) All moneys payable when such notice is given, or afterwards payable by the person to whom the notice is given, shall be deemed to be property over which such person has control.

(8) Such person, having paid any tax by virtue of this section, may deduct and retain the same out of any moneys then payable, or thereafter to become payable, by him on account of such rent, interest, or other profits.

(D) *General Provisions.*

106. (1) All land tax shall, until payment, be a first charge upon the land taxed, in preference to all rates, mortgages, charges, and encumbrances. Land tax to be a first charge upon land.
1200, 1915, s. 92.

(2) If additional land tax is payable on land included in more than one land tax assessment, such additional land tax shall be charged on the land included in the various land tax assessments in the proportion that the amount of each assessment bears to the total amount thereof.

107. No statute of limitation shall bar or affect any action or remedy for recovery of taxes. No statute of limitation to apply.
Ibid., s. 93.

PART X.**PART X.****PUBLIC OFFICERS OF COMPANIES.**

Company to appoint
public officer.
Ibid., s. 94.

108. Every company which, for the time being, carries on business in the State shall at all times be represented for the purposes of this Act by a person residing in the State ; and the following provisions shall apply :—

- I. Such person shall be called the public officer of the company:
- II. The public officer shall be appointed within three months after the company has commenced to carry on business in the State :
- III. The office of public officer shall be kept constantly filled by making fresh appointments thereto from time to time as may be necessary :
- IV. No appointment shall be deemed to be duly made until after notice thereof specifying the name of the officer and an address for service, has been given to the Commissioner :
- V. Every company failing, or neglecting, within the time hereinbefore limited in that behalf, to duly appoint a public officer, or to keep the office of such officer constantly filled as aforesaid, shall be liable to a penalty not exceeding Fifty Pounds for every day during which the failure or neglect continues :
- VI. Everything done by any public officer, which he is required to do in his representative capacity, shall be deemed to have been done by the company :
- VII. Every service made at the address for service, or on the public officer, or on any person acting or appearing to act in the business of the company, shall be sufficient for all the purposes of this Act :
- VIII. Every company, on any default by the public officer, shall be liable to pay all taxes and do all acts which, pursuant to this Act, should be paid or done by the public officer.

Company owning
land deemed to
carry on business.
Ibid., s. 95.

109. Every company owning land in the State shall, for the purposes of the next preceding section, be deemed to carry on business in the State.

Companies in
liquidation.
Ibid., s. 96.

110. Any company in course of being wound up, and which at the commencement of the winding-up is subject to section 108, shall continue to be subject to that section, and shall be deemed to carry on business in the State so long as the winding-up continues in the State, or with relation to any assets of the company in the State.

111. (1) Where

Taxation Act.—1927.

PART X.

111. (1) Where a company is being wound up the public officer of that company shall give notice of the winding-up to the Commissioner within fourteen days after the approval of the shareholders for the winding-up has been given, or the order for the winding-up has been made.

Notice by public officer of liquidation of company.
Ibid., s. 39A.
1718, 1925, s. 8.

(2) Any public officer who fails to comply with this section shall be guilty of an offence against this Act, and shall be liable to a penalty not exceeding Fifty Pounds.

PART XI.

PART XI.

REGULATIONS.

112. (1) The Governor may, from time to time, make, alter, and revoke regulations not inconsistent with this Act, for the following purposes, or any of them, that is to say—

Governor may make regulations.
1260, 1915, s. 97.
1583, 1923, s. 21

- (a) prescribing the duties of all persons engaged, or employed, in the administration of this Act :
- (b) regulating the security to be given by any such persons, and defining the limits of districts and places within which any such persons are to act :
- (c) prescribing tables and rules for fixing values in order to ascertain the amount of any tax or contribution :
- (d) prescribing returns to be furnished by any party to the Commissioner, and the form and contents thereof, and the time and mode of furnishing the same :
- (e) prescribing any matters which are necessary or convenient to be prescribed for giving effect to any Agreement entered into pursuant to section 56 of this Act :
- (f) imposing a penalty, not exceeding Fifty Pounds, for any breach of any regulation.

(2) The Governor may, from time to time, make all such other regulations not inconsistent with this Act, either applicable generally or to meet particular cases, as may be necessary or desirable to carry out the objects and purposes of this Act, or as may be convenient for the administration thereof.

(3) All such regulations—

- (a) shall be published in the *Government Gazette* ;
- (b) within fourteen days after the making thereof shall be laid before both Houses of Parliament if Parliament is then sitting, and, if Parliament is not then sitting, then within fourteen days after the beginning of the next session of Parliament ; and
- (c) shall have the force of law from the date of such publication.

113. Any

PART XI.

Taxation Act.—1927.

Joint forms may be prescribed.
1583, 1923, s. 22.

113. Any return or form prescribed by regulations under this Act may contain such matters as are required by the Commissioner for the purpose of the administration of the laws of the Commonwealth relating to the imposition, assessment, and collection of income tax.

Copies of regulations procurable.
1200, 1915, s. 93.

114. The Commissioner shall, on payment of the sum of One Shilling, furnish to every applicant a printed copy of all regulations for the time being in force.

PART XII.

PART XII.

MISCELLANEOUS.

Payment of tax by taxpayers temporarily in the State.
Ibid., s. 99.
1656, 1924, Sched.

115. (1) Whenever any person is in the State temporarily in pursuit or exercise of any calling in the ordinary course of which, in the opinion of the Commissioner (certified in the prescribed manner), he will leave the State before income tax will be recoverable from him in the ordinary course, income tax shall be calculated and payable by him daily while he is in the State, and the Commissioner may, from time to time, assess the same for each day or include the tax for any number of days in one assessment.

(2) Taxes at any time payable under this section shall be at the rates in force in respect of income derived from personal exertion during the period of twelve months immediately preceding the last previous first day of July; but if at the time when any tax becomes payable under this section no rates of tax have been fixed by law for the period aforesaid, the tax shall be payable at the rates then last previously in force.

(3) Subdivision XI. of section 22, and any amendment thereof, shall apply to the income of any person liable to income tax under this section; and the amount of exemption to be allowed to any such person shall be proportionate to the period in respect of which the income is computed against any such person.

Payment of tax when taxpayer about to depart.
1200, 1915, s. 99A.
1656, 1924, s. 7.

116. (1) The Commissioner may at any time if he has reason to believe that a taxpayer is about to leave the State—

(a) by particular notice forthwith require that taxpayer to furnish a return of income for the period from the last preceding first day of July to the date of the taxpayer's proposed departure, and also for the period of twelve months preceding the said first day of July if a return for that period has not already been furnished by the taxpayer:

(b) forthwith make assessments on any returns so furnished:

(c) make assessments in default of such returns or without requiring any return.

(2) Upon

Taxation Act.—1927.

PART XII.

(2) Upon the making of any such assessment as aforesaid the tax upon the assessment shall be payable forthwith.

(3) Tax upon income under this section shall be payable at the rates in force in respect of income accrued during the period of twelve months immediately prior to the first day of July last preceding the date of the making of the assessment; but if at the time when the tax becomes payable under this section no rates of tax have been fixed by law for the period aforesaid, the tax shall be payable at the rates then last previously in force.

117. If any taxpayer proves to the satisfaction of the Commissioner that an overpayment of any tax has been made, the sum overpaid shall be refunded by the Treasurer: Provided that application for refund is made within twelve months after the overpayment.

Refund of overpaid taxes.
1200, 1915, s. 101.

118. (1) Any person who was on active service in the Great War on or at any time before the thirtieth day of June, nineteen hundred and seventeen, and who has paid the income tax of One Pound imposed by subsection (4) of section 19 of the Taxation Act, 1915, as enacted by the Taxation Act Amendment (New Rates) Act, 1917, shall be entitled, upon application made to the Commissioner, to have the amount of such tax refunded to him.

Refund of bachelor tax paid by discharged soldiers, etc.
1337, 1918, s. 12.]

(2) In this section "active service in the Great War" means service outside Australia in the war in which His Majesty was engaged, which commenced on the fourth day of August, nineteen hundred and fourteen, as a member of—

- (a) The Australian Imperial Force or the Royal Australian Navy; or
- (b) His Majesty's Army or Navy; or
- (c) Any naval or military force raised in any country forming part of His Majesty's dominions for service in the said war outside the country wherein such force was raised.

119. (1) If any taxpayer included in his return of income for the period of twelve months ending on the thirtieth day of June, nineteen hundred and seventeen, any income already included in a previous return furnished by him pursuant to the Taxation Act, 1915, and again paid income tax on such income, or any part thereof, he or his legal personal representative shall be entitled, upon his permanently ceasing to be a taxpayer by death or otherwise, to claim as a deduction from the taxable amount of his income shown in the final return furnished by him or on his behalf pursuant to this Act the amount of taxable income so twice accounted for on which income tax was again paid, and if such last-mentioned amount is greater than the taxable amount of income shown in such final return, then the Commissioner shall refund to such taxpayer or his legal personal representative such part of the income tax paid by the taxpayer pursuant to this section as in the opinion of the Commissioner is attributable to the amount of the deficiency. (2) In

Deductions and refunds in connection with income tax on income for 1916-1917.
1310, 1917, s. 10 (part).
1337, 1918, s. 11.

(2) In any case where the income of a taxpayer derived from any particular source ceases without the taxpayer ceasing to be a taxpayer, and such income was included by the taxpayer in his return of income for the period of twelve months ending on the thirtieth day of June, nineteen hundred and seventeen, and was also included in a previous return furnished by him pursuant to the Taxation Act, 1915, the Commissioner shall allow the taxpayer to deduct the amount of such income from the taxable amount of his income as shown in the return furnished by the taxpayer pursuant to this Act next after such income ceases, and in any case where a deduction is allowed, if the amount allowed to be deducted is greater than the amount of such last-mentioned income then a refund shall be made to the taxpayer by the Commissioner of such part of the income tax paid by the taxpayer pursuant to this section as in the opinion of the Commissioner is attributable to the amount of the deficiency. Such first-mentioned income shall not be taken into account in making the deduction provided for by subsection (1) hereof.

(3) Any taxpayer who considers himself aggrieved by any decision of the Commissioner under this section may appeal from such decision.

(4) Such appeal shall be made in the same manner as an appeal from an assessment for income tax under Division V. of Part IX. of this Act, and the provisions of the said Division shall apply, *mutatis mutandis*, for the purposes of such appeal.

Contracts shall not relieve from burden of taxation.

1200, 1915, s. 102.

120. (1) No contract or covenant made or entered into before the fourteenth day of November, eighteen hundred and eighty-four, shall bind any party to relieve any other party of the burden or incidence of any tax for which such last-mentioned party is made liable under this Act, nor shall any contract or covenant made or entered into after that date so bind unless the tax in question is expressly mentioned in such contract or covenant.

(2) No person shall be liable to pay, or to contribute to the payment of, any absentee land tax or additional land tax to the exoneration of any other person, by reason of any contract or covenant made or entered into before the twenty-first day of December, eighteen hundred and ninety-four.

Conveyance with intent to evade additional or absentee land tax. Ibid., s. 103.

121. (1) If any party has made, after the first day of October, eighteen hundred and ninety-four, or makes, after the commencement of this Act, any conveyance, assignment, transfer, settlement, declaration of trust, gift, or other non-testamentary disposition of land, whether in writing or otherwise, or any agreement affecting land, not *bona fide* for valuable consideration, but with intent to evade the payment or to lessen the amount of the additional land tax or absentee land tax payable by such party, such disposition or agreement shall be deemed fraudulent and void as between such party and the Commissioner.

(2) Such party shall be liable to a penalty of five times the amount of the taxes which ought to have been paid in respect of such land from the date of such disposition or agreement until the date of conviction.

(3) On

Taxation Act.—1927.

PART XII.

(3) On any prosecution by the Commissioner under this section the onus of proving that any such disposition or agreement as aforesaid was made *bona fide*, or was not made to evade the payment or lessen the amount of tax, shall lie upon the defendant, and if the defendant proves his *bona fides* the cost of such proof shall be borne by the Commissioner.

(4) Such party shall, as between himself and any other party affected by such disposition or agreement, be estopped in all Courts from raising the question of or disputing the effectiveness and validity of such disposition or agreement.

122. If any party makes any disposition or agreement as mentioned in the next preceding section not *bona fide* for valuable consideration, but with intent to evade the payment or to lessen the amount of the additional land tax or absentee land tax payable by such party, and accepts any mortgage, incumbrance, or other instrument, for the purpose of giving a security over the land, or any declaration of trust with reference to such land, or any bond, agreement, bill of exchange, promissory note, or other security for money, such mortgage, incumbrance, instrument, declaration, bond, agreement, bill of exchange, promissory note, or other security for money shall be deemed illegal and void.

Securities from transferee for evasion of additional or absentee land tax void.

Ibid., s. 104.

123. (1) Any judgment, decree, or order recovered or made against any party for the purpose of effecting a security to any party who has made, after the first day of October, eighteen hundred and ninety-four, or makes, after the commencement of this Act, any disposition or agreement as mentioned in section 121, not *bona fide* for valuable consideration, but with intent to evade the payment or to lessen the amount of the additional land tax or absentee land tax payable by such party, shall be deemed fraudulent and void.

Judgments recovered to secure evasion of additional or absentee land tax void.

Ibid., s. 105.

(2) Any Court, or a Judge or Special Magistrate of any Court, wherein such judgment, decree, or order has been recovered, may, upon application made by summons by any party affected, set aside such judgment decree, or order, and all writs of execution and other proceedings issued or taken thereunder.

(3) Such Court, Judge, or Special Magistrate shall make such order as to costs as appears just.

124. If the occupier of any land, or the person in possession of any property, when requested by the Commissioner, or by any other officer appointed under this Act or under the "Taxation Act, 1884," or the "Taxation Act, 1915," to disclose the name of the owner of such land or property, or of the person entitled to receive the income of such land or property—

The occupier of property to give the name of the owner.

Ibid., s. 106.

(a) refuses or wilfully omits to disclose such name ; or

(b) wilfully misstates the same : or

(c) neglects and refuses to give any information in his possession which is required by the Commissioner, or any such officer, such

PART XII.

Taxation Act.—1927.

such occupier or person shall, for every offence, be liable to a penalty not exceeding Twenty Pounds.

Commissioner may cause person to be examined before a Local Court.
Ibid., s. 107.

125. (1) The Commissioner may cause any party whom he considers, or suspects, to be capable of giving information which may assist in carrying out this Act—

- (a) to appear for examination at the Local Court nearest to the place where such party dwells or carries on business before any Special Magistrate sitting as a Local Court of limited jurisdiction; and
- (b) to answer, on oath, all questions in aid of the purposes of this Act that may, by way of cross-examination or otherwise, be put to him by, or on behalf of, the Commissioner; and
- (c) to produce any documents he may be required by the Commissioner to produce.

(2) The Commissioner may, for the purposes of this section give written notice under his hand, in the prescribed form, to any party to attend before any such Special Magistrate sitting as a Local Court of limited jurisdiction, and, if so required, to produce any documents.

(3) Any party receiving such notice, and being paid such sum as he would be entitled to as a witness upon subpoena from a Local Court, and not attending or producing documents within his custody or power in accordance therewith, or refusing to answer any such questions as aforesaid, shall be liable to a penalty not less than Ten Pounds nor more than One Hundred Pounds.

(4) Any party who wilfully gives false testimony on being examined under this section shall be guilty of perjury.

(5) The proceedings under this section shall be conducted privately.

Registration of tax agents.
Ibid., s. 107A.
1656, 1924, s. 8.

126. (1) It shall not be lawful for any person, other than a solicitor, to charge or receive any fee for or in relation to the preparation of any income tax return for a taxpayer or for or in relation to the transaction of any business on behalf of a taxpayer in income tax matters, unless he is registered as a tax agent with the Commissioner: Provided that the Commissioner may at his discretion exempt any person from the provision of this section upon being satisfied that the total income of such person derived as a tax agent does not exceed Ten Pounds per annum, and may grant to such person a certificate of exemption in that behalf which shall have a currency of one year, but may be annually renewed.

(2) The Commissioner may refuse to register any person as a tax agent unless he is satisfied as to his qualifications and fitness so to act.

(3) Where

Taxation Act.—1927.

PART XII.

(3) Where a firm carries on the business of tax agents it shall be sufficient if one member of the firm is registered under this section on behalf of the firm.

Where a company carries on the business of tax agents it shall be sufficient if some person employed by the company is registered under this section on behalf of the company.

(4) The Commissioner may cancel or refuse to renew the registration of any tax agent upon its being proved to his satisfaction that the tax agent has prepared a return which is to the knowledge of that agent false in any material particular, or that he has persistently neglected to attend to the business entrusted to him by any member of the public.

(5) If through the neglect of a registered tax agent a penalty or additional tax is charged against a taxpayer, the registered tax agent shall be liable to pay to the taxpayer this penalty or additional tax, and the amount may be recovered by the taxpayer from him as a debt in any Court of competent jurisdiction.

(6) If any person is dissatisfied with any decision of the Commissioner under this section, such person may, by motion made within three months of the giving of the decision, apply to the Supreme Court for an order directing the Commissioner to rescind or vary such decision, and on such motion the Court may make such order as it thinks fit, or may decline to make any order. Any order made by the Court on such appeal shall be final and conclusive.

127. (1) The production of the *Government Gazette* containing—
- Evidence.
1200, 1915, s. 108.
- (a) any regulations purporting to be regulations under this Act, the Taxation Act, 1915, or under any Act thereby repealed ; or
 - (b) any notice purporting to be published by the Commissioner in pursuance of this Act, the Taxation Act, 1915, or of any Act thereby repealed ; or
 - (c) any notice of the appointment of any officer under this Act, the Taxation Act, 1915, or under any Act thereby repealed,

shall be conclusive evidence of such regulation, publication, or appointment.

(2) The production of any assessment-book, or of any document under the hand of the Commissioner purporting to be a copy of, or extract from, any assessment-book, shall be conclusive evidence of the making of the assessment, and, except in the case of proceedings in appeal against the assessment, when the same shall be *prima facie* evidence, shall be conclusive evidence that the amount and all the particulars, of such assessment appearing in such book or memorandum, are absolutely correct.

(3) The

PART XII.

Taxation Act.—1927.

(3) The Additional Land Tax Register, and the Absentee Land Tax Register, or a copy thereof or extract therefrom certified under the hand of the Commissioner, shall be evidence as to all matters and particulars therein stated.

Summary disposal
of proceedings.
Ibid., s. 109.

128. Every proceeding under this Act for any omission, default, offence, or act to which any penalty is attached, where no other mode of proceeding is by this Act provided, shall be disposed of summarily.

Prosecution may be
commenced within
three years.
1583, 1923, s. 20.

129. A prosecution for any offence against this Act may be commenced at any time within three years after the happening of the circumstances alleged to constitute such offence.

Punishment in
default of payment
of penalty.
1200, 1915, s. 110.

130. (1) In every case of the adjudication of a fine or pecuniary penalty under this Act, and of the non-payment thereof, any Justice may commit the offender, or the person making default in payment, to any gaol in the State for any time not exceeding six calendar months: Provided that the imprisonment shall cease on payment of the sum due, and the costs of any proceedings which have been taken for the recovery thereof.

(2) This section shall not affect any remedy under the Justices Act, 1921.

Action against
officers, &c.
Ibid., s. 112.

131. (1) In any action brought against any officer or person for anything done in pursuance of this Act, or in the execution of the powers or authorities of this Act, such action shall be brought in the Local Court nearest to the place where the cause of action arose.

(2) The defendant in such action may plead the general issue, and give this Act and the special matter in evidence, at any trial to be had thereupon.

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

TOM BRIDGES, Governor.

Taxation Act.—1927.

THE SCHEDULE.

ACTS REPEALED.

PART I.

ACTS CONSOLIDATED.

No. and Year of Acts.	Title of Acts.
1200 of 1915	Taxation Act, 1915.
1310 of 1917	Taxation Act Amendment (Miscellaneous Provisions) Act, 1917.
1337 of 1918	Taxation Act Amendment Act, 1918.
1434 of 1920	Taxation Act Further Amendment Act, 1920.
1583 of 1923	Taxation Act Further Amendment Act, 1923.
1656 of 1924	Taxation Act, 1924.
1718 of 1925	Taxation Act, 1925.
1763 of 1926	Taxation Act, 1926.

PART II.

ACTS EXHAUSTED.

No. and Year of Acts.	Title of Acts.
1411 of 1919	Taxation Act Further Amendment Act, 1919.
1478 of 1921	Taxation Act Further Amendment Act, 1921.
1540 of 1922	Taxation Act Further Amendment Act, 1922.

Taxation Act.—1927.

TAXATION ACT 1927.

Table showing how the sections of Acts consolidated have been dealt with.

Section of Repealed Act.	Remarks.	Section of Consolidating Act.
Taxation Act, 1200 of 1915 .....s. 1	Short title.....	—
Ibid. ....s. 2	Arrangement of Act	—
“s. 3 (1)	Repeal.....	—
“s. 3 (2)	.....	3 (2)
“s. 4	As amended by 1718, 1925, s. 3. Definitions of “Prescribed,” “State,” and “this Act,” omitted, being provided for in Acts Interpretation Act, 1915. The word “Australia” substituted for “the State” in the definition of “absentee”, to give effect to sec. 117 of the Commonwealth of Australia Constitution Act. In the definition of “income consisting of the produce of property” the reference in the 1915 Act to sec. 20 was a mistake for sec. 18, and a correction has been made accordingly	4
“s. 5	.....	5
“s. 6	As amended by 1583, 1923, s. 8	6
“s. 7	Amended by 1583, 1923, s. 9	9
“s. 7A	.....	7
“s. 7B	.....	8
“s. 8	.....	10
“s. 9	As amended by 1763, 1926, s. 3	11
“s. 10	.....	12
“s. 11	.....	13
“s. 12	.....	14
“s. 13	.....	15
“s. 14	.....	16
“s. 15	.....	17
“s. 16	Reference to section 17 omitted consequent on repeal of that section. References to income of Friendly Societies which is taxable, and to the income of the Governor inserted. <i>Vide</i> Acts 1483, 1921 and 1548, 1922	18
“s. 17	Repealed by 1434, 1920, s. 3.....	—
“s. 18	Words “subject to the provisions of the next succeeding section” inserted	25
“s. 19	As re-enacted by 1718, 1925, s. 5. Language altered as the war has now come to an end	20
“s. 20	.....	19
“s. 21	.....	21

Table

*Taxation Act.—1927.**Table showing how the sections of Acts consolidated have been dealt with—contd.*

Section of Repealed Act.	Remarks.	Section of Consolidating Act.
Taxation Act. 1200 of 1915 .....s. 22	As amended by 1310, 1917, s. 3 (2); 1337, 1918, ss. 6 and 7; 1583, 1923, s. 11; 1656, 1924, s. 3. Paragraph xi. B omitted, its operation being exhausted. Words "adopted child" in paragraph XII. explained at length because of passing of Adoption of Children Act, 1925. The word "Australia" substituted for "the State" and "South Australia" in paragraphs xi. and XII. to give effect to sec. 117 of the Commonwealth of Australia Constitution Act	22 §§i.-xii. and §xv.
Ibid. ....s. 22A	.....	23
"s. 23	.....	29
"s. 23A	.....	32
"s. 24	Language of proviso to subsec. (2) altered because of 1583, 1923, s. 19	30
"s. 25 (1)	.....	31
"s. 25 (2)	Operation exhausted	—
"s. 26	As amended by 1583, 1923, s. 13, and 1718, 1925, s. 6	28
"s. 26A	.....	24
"s. 27	.....	27
"s. 28	.....	22 xiv.
"s. 29	As amended by 1310, 1917, s. 4	33
"s. 30	As amended by 1310, 1917, s. 5, and 1656, 1924, the Schedule	34
"s. 30A	Words "in the case of" omitted from subsec. (5) as unnecessary	35
"s. 31	.....	36
"s. 32	As amended by 1656, 1924, the Schedule	37
"s. 33	.....	38
"s. 34	.....	39
"s. 35	.....	40
"s. 36	As amended by 1583, 1923, s. 14	41
"s. 37	As amended by 1310, 1917, s. 6 (1), and 1656, 1924, s. 5	42
"s. 37A	.....	43
"s. 38	.....	44
"s. 39	.....	45
"s. 39A	.....	111
"s. 39B	.....	46
"s. 40	.....	47
"s. 41	.....	48
"s. 42	.....	49
"s. 43	.....	50
"s. 44	.....	51
"s. 45	.....	52
"s. 46	.....	53
"s. 47	.....	54
"s. 48	.....	55
"s. 49	As amended by 1583, 1923, s. 16	60
"s. 49A	.....	61

*Taxation Act.—1927.**Table showing how the sections of Acts consolidated have been dealt with—contd.*

Section of Repealed Act.	Remarks.	Section of Consolidating Act.
Taxation Act, 1200 of 1915	s. 50	62
Ibid.	s. 51	63
"	s. 52 As amended by 1310, 1917, s. 7; 1656, 1924, the Schedule; and 1718, 1925, s. 9. The word "fine" is obviously a mistake for "interest" and has been so altered	64
"	s. 53	65
"	s. 54	66
"	s. 55	67
"	s. 56 Repealed by 1310, 1917, s. 3 (3).....	—
"	s. 57	68
"	s. 58	69
"	s. 59	70
"	s. 60	71
"	s. 61 Words "in the case of" omitted from subsec. (3) as unnecessary	72
"	s. 62	73
"	s. 63	74
"	s. 64	75
"	s. 65	76
"	s. 66	77
"	s. 67	78
"	s. 68	79
"	s. 69	80
"	s. 70	81
"	s. 71	82
"	s. 72	83
"	s. 73	85
"	s. 74	86
"	s. 75	87
"	s. 76	88
"	s. 77	89
"	s. 78 (1) Omitted; no longer of any effect, <i>vide</i> 1310, 1917, s. 8	—
"	s. 78 (2)	90
"	s. 78A (1) Omitted; operation exhausted	—
"	s. 78A (2), (3), and (4)	91
"	s. 79 Words "every such appeal" altered to "every appeal against any assessment for land tax or any assessment of income" for clearness	92
"	s. 80 ss. (1), (2), (3), and (5)	93
"	s. 80 (4)	94
"	s. 81 As amended by 1337, 1918, s. 8 (1) ..	95
"	s. 82	96
"	s. 83 As amended by 1337, 1918, s. 8 (2) ..	97
"	s. 84	98
"	s. 85	99
"	s. 86	100
"	s. 87	101
"	s. 88	102

Taxation Act.—1927.

Table showing how the sections of Acts consolidated have been dealt with—contd.

Section of Repealed Act.	Remarks.	Section of Consolidating Act.
Taxation Act, 1200 of 1915s. 89	.....	103
Ibid.s. 90	.....	104
"s. 91	.....	105
"s. 92	.....	106
"s. 93	.....	107
"s. 94	.....	108
"s. 95	.....	109
"s. 96	.....	110
"s. 97	.....	112
"s. 98	.....	114
"s. 99	As amended by 1656, 1924, the Schedule	115
"s. 99A	.....	116
"s. 100	Repealed by 1583, 1923, s. 17	—
"s. 101	.....	117
"s. 102	.....	120
"s. 103	.....	121
"s. 104	.....	122
"s. 105	.....	123
"s. 106	.....	124
"s. 107	.....	125
"s. 107A	.....	126
"s. 108	.....	127
"s. 109	.....	128
"s. 110	.....	130
"s. 111	Omitted, such appeals being provided by the Justices Act, 1921, s. 163 <i>et seq</i>	—
"s. 112	.....	131
Taxation Act Amendment (Miscellaneous Provisions) Act, 1310 of 1917s. 1	Short titles	—
Ibid.s. 2	Incorporation	—
"s. 3	Amendments of 1200, 1915, ss. 6 and 22 and repeal of <i>ibid.</i> , s. 56	—
"s. 4	Amendment of 1200, 1915, s. 29	—
"s. 5	Amendment of <i>ibid.</i> , s. 30	—
"s. 6 (1)	Amendment of <i>ibid.</i> , s. 37	—
"s. 6 (2)	Operation exhausted	—
"s. 7	Amendment of 1200, 1915, s. 52	—
"s. 8	Amendment of <i>ibid.</i> , s. 78, and enactment of s. 78A	91
"s. 9	Amendment of <i>ibid.</i> , s. 80	—
"s. 10	Subsections (3), (4), (5), and (6) only re-enacted. Subsections (1) and (2) are now exhausted	119
"s. 11	Operation exhausted	—
Taxation Act Amendment Act, 1337 of 1918 s. 1	Short titles	—
Ibid.s. 2	Incorporation	—
"s. 3	Repeal of 1317, 1917	—
"s. 4	.....	20 (3) last sentence
"s. 5	Re-enactment of 1200, 1915, s. 19, since superseded	—

*Taxation Act.—1927.**Table showing how the sections of Acts consolidated have been dealt with—contd.*

Section of Repealed Act.	Remarks.	Section of Consolidating Act.
Taxation Act Amendment Act, 1337 of 1918 . . . s. 6	Amendment of 1200, 1915, s. 22	—
Ibid. s. 7	Amendment of 1200, 1915, s. 22	—
“ s. 8	Amendment of <i>ibid.</i> , s. 81, and repeal of <i>ibid.</i> , s. 83 (4)	—
“ s. 9	Operation exhausted	—
“ s. 10	As amended by 1718, 1925, s. 11	22 § XIII.
“ s. 11	Amendment of 1310, 1917, s. 10, the operation of which is exhausted	—
“ s. 12	Language altered as war has now come to an end	118
“ s. 13	Operation exhausted	—
Taxation Act Further Amendment Act, 1434 of 1920 s. 1	Short titles	—
Ibid. s. 2	Incorporation	—
“ s. 3	Repeal of 1200, 1915, s. 17	—
“ s. 4	Omitted, as the provisions of this section are covered by 1200, 1915, s. 16 (s. 18 of this Act)	—
“ s. 5	Operation exhausted	—
Taxation Act Further Amendment Act, 1540 of 1922 s. 1	Short titles	—
Ibid. s. 2	Incorporation	—
“ s. 3	Operation exhausted	—
“ s. 4	Operation exhausted	—
Taxation Act Further Amendment Act, 1583 of 1923 s. 1	Short titles	—
Ibid. s. 2	Commencement of Act	—
“ s. 3	Incorporation	—
“ s. 4	.....	56
“ s. 5	.....	57
“ s. 6	.....	58
“ s. 7	.....	59
“ s. 8	Amendments of 1200, 1915, s. 6	—
“ s. 9	Amendment of <i>ibid.</i> , s. 7	—
“ s. 10	Enactment of <i>ibid.</i> , s. 7A	7
“ s. 11	Amendment of <i>ibid.</i> , s. 22	—
“ s. 12	Enactment of <i>ibid.</i> , ss. 22A and 23A	23, 32
“ s. 13	Amendment of <i>ibid.</i> , s. 26	—
“ s. 14	Amendment of <i>ibid.</i> , s. 36	—
“ s. 15	Enactment of <i>ibid.</i> ; s. 37A	43
“ s. 16	Amendment of <i>ibid.</i> , s. 49	—
“ s. 17	Repeal of <i>ibid.</i> , s. 100	—
“ s. 18	Operation exhausted	—
“ s. 19	Words “ this or ” inserted in first line to preserve full meaning. “ Received ” in subsec. (5) altered to “ receives ”	26
“ s. 20	.....	129
“ s. 21	.....	112 (1) (e)
“ s. 22	.....	113
“ s. 23	.....	84

*Taxation Act.—1927.**Table showing how the sections of Acts consolidated have been dealt with—contd.*

Section of Repealed Act.	Remarks.	Section of Consolidating Act.
Taxation Act, 1656 of 1924 .....s. 1	Short titles	—
Ibid. ....s. 2	Incorporation.....	—
“s. 3	Amendment of 1200, 1915, s. 22	—
“s. 4	Enactment of <i>ibid.</i> , s. 30A	35
“s. 5	Amendment of <i>ibid.</i> , s. 37	—
“s. 6	Enactment of 1200, 1915, s. 49A.....	61
“s. 7	Enactment of <i>ibid.</i> , s. 99A	116
“s. 8	Enactment of <i>ibid.</i> , s. 107A	126
“s. 9	Operation exhausted	—
“s. 10	Amendments of 1200, 1915, as per Schedule	—
Taxation Act, 1718 of 1925 .....s. 1	Short titles	—
Ibid. ....s. 2	Incorporation.....	—
“s. 3	Amendment of 1200, 1915, s. 4	—
“s. 4	Enactment of 1200, 1915, s. 7B	8
“s. 5	Amendment of <i>ibid.</i> , s. 19	—
“s. 6	Amendment of <i>ibid.</i> , s. 26	—
“s. 7	Enactment of <i>ibid.</i> , s. 26A	24
“s. 8	Enactment of <i>ibid.</i> , s. 39A and 39B ..	111, 46
“s. 9	Amendment of <i>ibid.</i> , s. 52	—
“s. 10	Amendment of <i>ibid.</i> , s. 80	—
“s. 11	Amendment of 1337, 1918, s. 10	—
Taxation Act, 1763 of 1926 .....s. 1	Short titles	—
Ibid. ....s. 2	Incorporation.....	—
“s. 3	Amendment of 1200, 1915, s. 9	—
“s. 4	Operation exhausted.....	—