



ANNO OCTAVO

# GEORGII V REGIS.

A.D. 1917.

\*\*\*\*\*

## No. 1310.

An Act to amend the Taxation Act, 1915.

*[Assented to, November 15th, 1917.]*

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

- 1.** (1) This Act may be cited alone as the "Taxation Act Amendment (Miscellaneous Provisions) Act, 1917." Short title.

(2) The Taxation Act, 1915 (hereinafter referred to as "the principal Act"), and this Act may be cited together as the "Taxation Acts, 1915 and 1917." No. 1200 of 1915.
- 2.** This Act is incorporated with the principal Act, and that Act and this Act shall be read as one Act. Incorporation with principal Act.
- 3.** (1) Subsection (2) of section 6 of the principal Act is amended so as to read as follows:— Amendment of section 6 (2) of principal Act—

(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 on the next succeeding fourteenth day of May. Time for calculation of taxes altered.

(2) Paragraph II. of section 22 of the principal Act is amended by substituting for the word "year" in the third line thereof the words "period of twelve months."

(3) Section 56 of the principal Act is repealed.

*Taxation Act Amendment (Miscellaneous Provisions) Act.—1917.*

Amendment of  
section 29—

**4.** Section 29 of the principal Act is amended by substituting the following subsection for subsection (1) thereof:—

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

(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:

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.

Amendment of section  
30—  
Income tax on sales  
in South Australia  
for absent persons.

**5.** Section 30 of the principal Act is amended by inserting after the word "goods" in the first line thereof the passage "(not being wool or livestock)".

Amendment of section  
37 (1)—

**6.** (1) Subsection (1) of section 37 of the principal Act is amended so as to read as follows:—

Tax on incomes of  
deceased persons.

(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 hereafter dies, 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.

(2) In the case of any taxpayer who has died during the period of twelve months ending on the thirty-first day of December, nineteen hundred and seventeen, if the amount of income accruing to such taxpayer during the period of six months ended on the thirty-first day of December, nineteen hundred and sixteen, has already been taken into account in computing the income of such taxpayer for the purposes of the principal Act, such amount of income shall not be taken into account for the purposes of this section.

**7.** Subsection

*Taxation Act Amendment (Miscellaneous Provisions) Act.—1917.*

**7.** Subsection (2) of section 52 of the principal Act is amended so as to read as follows:—

(2) Notwithstanding anything contained in subsection (1) hereof, every taxpayer who fails or neglects to duly furnish 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 and fine provided for by section 7: Provided that the Commissioner may remit such additional tax in whole or in part, if sufficient reason is shown.

Amendment of section 52 (2)—

Penalty for failing to furnish income returns.

Cf. Comm. 34, 1915, s. 59 (1).

**8.** Subsection (1) of section 78 of the principal Act is amended by inserting at the beginning thereof—"Subject to section 78A"; and the principal Act is amended by inserting the following section after section 78:—

Amendment of section 78, and insertion of new provision for future appeals—

78A. Subsection (1) of section 78 shall not apply in respect of any appeal, commenced after the thirty-first day of December, nineteen hundred and seventeen, against any assessment for land tax or any altered, corrected, or additional assessment for land tax.

Special Appeal Court for land tax appeals.

(2) All such appeals 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.

(3) 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.

(4) The said Court shall be a Local Court of Full Jurisdiction under the Local Courts Act, 1886, but may sit at such times and places as it deems convenient for the transaction of business.

No. 386 of 1886.

**9.** Section 80 of the principal Act is amended by adding at the end thereof the following subsection:—

Amendment of section 80—

(4) 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.

**10.** (1) Notwithstanding anything contained in the principal Act, the income tax to be raised and levied pursuant to the said Act in aid of the General Revenue of the State for the financial year ending on the thirtieth day of June, nineteen hundred and eighteen, shall be calculated as at twelve o'clock noon on the first day of July, nineteen

Income tax to be payable for period 1st July, 1916, to 30th June, 1917.

*Taxation Act Amendment (Miscellaneous Provisions) Act.—1917.*

nineteen hundred and seventeen, and the amount of income accruing to the taxpayer during the period of twelve months immediately preceding such time shall be taken as the basis of calculation and returns shall be made with respect thereto within such time as is prescribed by general notice, and an assessment for income tax shall be made on the taxable amount of such income and such tax shall be paid on or before the fourteenth day of May, nineteen hundred and eighteen: Provided that, if it is shown to the satisfaction of the Commissioner that the net amount of the average monthly income accruing to the taxpayer during the period of six months ended on the thirty-first day of December, nineteen hundred and sixteen, was largely in excess of the net amount of the average monthly income of the same taxpayer for the period of eighteen months ended on the thirtieth day of June, nineteen hundred and seventeen, the Commissioner may take as the basis of calculation, in lieu of the amount of income provided for by this section, such lesser amount as the Commissioner thinks fit.

(2) The provisions of the principal Act (as amended by this Act) relating to income tax shall apply for the purposes of carrying into effect the provisions of subsection (1) hereof, and with respect to the matters therein mentioned, in the same manner as if this Act had been passed before the first day of July, nineteen hundred and seventeen.

Validation of a certain  
land tax assessment.

**II.** (1) The assessment for land tax made by the Commissioner as of the first day of August, nineteen hundred and fifteen, is hereby validated, and shall have the same force and effect as if it had been made under the principal Act.

(2) The Commissioner shall assess any lands that have heretofore become liable to land tax, or which hereafter, and before the making of the first quinquennial assessment provided for by the principal Act, become liable to land tax, and any assessment heretofore made in any such case is hereby validated.

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

H. L. GALWAY, Governor.