



ANNO OCTAVO

# GEORGII V REGIS.

A.D. 1917.

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## No. 1317.

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 (New Rates) Act, 1917." Short titles.

(2) The Taxation Act, 1915 (hereinafter called "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**3.** Section 19 of the principal Act is repealed and the following provision is hereby enacted and substituted therefor:— New provision substituted for section 19—

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

For every pound of the taxable amount of income (ascertained according to the rules stated in section 22 and by making the deductions therein provided for)—	Rate of Tax (expressed in Pence).
up to £400 .....	5
over £400, up to £700 .....	7
“ £700 .....	9

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

For every Pound of the taxable amount of income (ascertained as aforesaid)—	Rate of Tax (expressed in Pence).
up to £400 .....	10
over £400, up to £900 .....	12
“ £900 ... ..	15

(3) Where the taxable amount of the income (whether income derived from personal exertion or income consisting of the produce of property, or both) exceeds One Thousand Pounds, income tax at the following rates (in addition to the income tax provided for by subsections (1) and (2) hereof) shall be payable on so much of the taxable amount of such income as exceeds One Thousand Pounds:—

For every Pound of the taxable amount of such income —	Rate of Tax (expressed in Pence).
over £1,000, up to £5,000 .....	6
“ £5,000, up to £10,000 .....	12
“ £10,000 .....	18

(4) Notwithstanding anything contained in this Act, the income tax payable by any person—

- (a) who is a bachelor, or a widower without children, 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, in addition to any other income tax which may be payable by such person apart from this subsection.

(5) In the case of the income of a taxpayer being a company carrying on the business of life insurance, the income tax payable on such income shall be at one-half the rates provided for by this section.

Amendment of  
section 22—  
Taxable amount of  
income.

4. Section 22 of the principal Act is amended by striking out the words “Two Hundred Pounds” whenever they appear in subdivision xi. thereof, and substituting the words “One Hundred and Fifty Pounds” in lieu thereof.

5. Section

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5. Section 22 of the principal Act is further amended by inserting the following subdivisions after subdivision xi. thereof:—

Further amendment  
of s. 22.

xia. If the net amount of the income (before making the deduction provided for by subsection xi. of this section) does not exceed Five Hundred and Fifty Pounds and the account is the account of the taxpayer in his sole individual right, there shall also be deducted from the net amount of the income the sum of Fifteen Pounds in respect of every child of such taxpayer who was living and under the age of fifteen years at the commencement of the period of twelve months immediately prior to the date as of which the assessment is made.

In this subdivision the expression "child" includes a stepchild, 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.

No. 703 of 1898.

xib. If the net amount of the income (before making the deduction provided for by subsection xi. of this section) does not exceed Five Hundred Pounds and the account is the account of the taxpayer in his sole individual right, there shall also be deducted from the net amount of the income the sum of One Hundred Pounds in respect of every son of such taxpayer who has enlisted for service outside the Commonwealth under the provisions of any Act of the Parliament of the Commonwealth, in connection with the war in which His Majesty is at present engaged, before, and is on active service at, the commencement of the period of twelve months immediately prior to the date as of which the assessment is made, and who, at the time of his enlistment, was employed by such taxpayer in connection with his business or occupation.

6. (1) Subject to subsection (2) of this section, in the case of any taxpayer who has enlisted for service outside the Commonwealth under the provisions of any Act of the Parliament of the Commonwealth, in connection with the war in which His Majesty is at present engaged, the provisions of subdivision xi. of section 22 of the principal Act (as amended by section 4 of this Act) shall be read as if the words "Three Hundred Pounds" were substituted for the words "One Hundred and Fifty Pounds" wherever the last-mentioned words occur therein: Provided that he has so enlisted on or before the thirtieth day of June in the year in respect of which the tax is payable.

Increased deduction  
in favor of persons  
enlisted for the  
present war.

(2) This section shall apply only to incomes which are to be calculated as of the first day of July next after the declaration of peace at the conclusion of the said war, or as of the first day of July in some earlier year not being before the year nineteen hundred and seventeen.

7. In

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Commonwealth  
income tax may  
be deducted.

**7.** In calculating the net amount of income, there may be deducted by the taxpayer the amount of income tax (including war time profit tax), imposed by any legislative enactment of the Commonwealth of Australia actually paid by the taxpayer.

Act to be operative  
for only one year.

**8.** The taxes imposed by this Act shall be collected only in respect of income for the period of twelve months ended on the thirtieth day of June, nineteen hundred and seventeen.

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

H. L. GALWAY, Governor.