



ANNO SECUNDO

EDWARDI VII REGIS.

A.D. 1902.

No. 782.

An Act to further amend "The Taxation Act, 1884."

[Assented to, August 27th, 1902.]

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

1. This Act may be cited as "The Taxation Act Amendment Act, 1902," and shall be incorporated with "The Taxation Act, 1884," and the Acts amending the same.

Short title.

2. The assessment of land liable to land tax, made as of the first day of August, one thousand nine hundred, shall remain in force until the first day of August, one thousand nine hundred and five, and the land tax for the financial years ending on the thirtieth day of June, one thousand nine hundred and four and five, shall be raised and levied thereon.

Present assessment to remain in force until August 1st, 1905.

Sec. 4, Act 423 of 1887.

3. The Commissioner, notwithstanding the provisions of any Act to the contrary, shall, as of the first day of August, one thousand nine hundred and five, and as of the first day of August in every fifth year thereafter, make the assessment of all land liable to land tax required by section 36 of "The Taxation Act, 1884."

Quinquennial assessment.

4. It shall not be necessary for the Commissioner of Taxes upon the making of any future land tax assessment to give particular notice thereof to a taxpayer, unless some alteration directly affecting such taxpayer shall have been made in respect of the unimproved value of the land assessed.

On new assessment, particular notice not necessary.

The Taxation Act Amendment Act.—1902.

Notice for payment
to contain certain
words.

5. 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, and such notice shall for all purposes be deemed to be a particular notice; and 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.

Right of appeal.

6. Taxpayers for land tax shall, in the year one thousand nine hundred and four, have the right to appeal; and for the purposes of such appeal the application for payment shall be deemed to be a notice of assessment.

Limit of examination
of accounts.

7. 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 any inquiry.

Transfer to Crown.

8. 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 of Taxes, who shall accept the same on behalf of the Crown, and thereafter such land shall for all purposes be deemed to be Crown land, and may be dealt with by the Crown as though such land had never been alienated from the Crown.

and all N^o 969
of 1908, § 14 +
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In the name and on behalf of His Majesty, I hereby assent to
this Bill.

S. J. WAY, Lieutenant-Governor.