An Act to amend the Taxation Acts, and for other purposes.

[Assented to, December 23rd, 1908.]

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

1. This Act may be cited as “The Taxation Act Amendment Act, 1908.” and shall be read and incorporated with the “Taxation Act, 1884,” and the Acts amending the same.

2. The following provisions of the “Taxation Act, 1884” are hereby repealed, namely:—Section 70, the definitions of the terms “income derived from personal exertion,” “income consisting of the produce of property,” “actual value” and “unimproved value” contained in section 2 and subsection x. of section 12 and section 12 and subsection 3 (b) of section 17 of “The Taxation Act Amendment Act, 1904,” and also sections 2, 4, and 5 of “The Taxation Act Amendment Act, 1905.”

3. Taxes on income are hereby imposed at the following rates:

(a) On all income derived from personal exertion at the rate of Four Pence and One Halfpenny for every Pound sterling of the taxable amount thereof up to and inclusive of the sum of Eight Hundred Pounds, and at the rate of Seven Pence for every Pound sterling of such amount above the sum of Eight Hundred Pounds:

(b) On
Act No. 891 of 1905, altered.

(b) On all income consisting of the produce of property at the rate of Nine Pence for every Pound sterling of the taxable amount thereof up to and inclusive of the sum of Eight Hundred Pounds, and at the rate of Thirteen Pence and One Halfpenny for every Pound sterling of such amount above the sum of Eight Hundred Pounds.

4. No person who shall have been out of South Australia for the twelve consecutive months covered by the period under assessment shall be entitled to any deduction by way of exemption from income tax: Provided that no officer of or person employed by the State of South Australia whilst so employed out of the State shall be deemed to be an absentee under the provisions of this Act or any other Taxation Act.

"Income consisting of the produce of property."

5. "Income consisting of the produce of property" shall mean and include all rents, fines and premiums payable on the granting or the renewal of leases, interest, and annuities, with the following exceptions, namely:—Interest derived from any Bonds, Inscribed Stock, Treasury Bills, or other securities of the Government of the State of South Australia, which interest is hereby declared to be exempt from all taxation, and shall, under all circumstances whatsoever, anything to the contrary heretofore enacted notwithstanding, be excluded from the taxable amount of income of every taxpayer.

"Income derived from personal exertion."

6. "Income derived from personal exertion" shall include 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 shall also include all salaries, wages, allowances, pensions, or stipends, with the exception of "income consisting of the produce of property."

Goodwill to be included in computing income.

7. 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. And if upon a bona fide sale of any business a loss shall have been incurred, such loss shall be allowed against any "income from personal exertion" of such taxpayer in the year in which such business shall be sold.

Income from life assurance.

8. In actuarially computing profits and surplus from life assurance, under subsection 3 (a) of section 17 of "The Taxation Act Amendment Act, 1904," all rents, interests, and other profits and earnings, including interest chargeable by any company on overdue premiums, shall be included: Provided always, that interest derived from any Bonds, Inscribed Stock, Treasury Bills, or other securities of the Government of the State of South Australia, which interest is by section 5 of this Act declared to be exempt from all taxation, shall be excluded from the actuarial computation.

9. In
9. In the case of the income of a taxpayer being a company carrying on business other than life assurance in the said State, and also elsewhere, the taxable amount of income shall be ascertained as follows:—

(a) Where the amount of income arising or accruing in or derived from South Australia 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 South Australia shall be the taxable amount:

(b) Where such 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 shall have arisen or accrued in or been derived from South Australia 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 shall deem fit, which assessment shall be open to appeal.

10. In the case of every party being a carrier by sea who shall not reside in South Australia, or being a company, shall not be registered in South Australia, and who or which shall carry passengers or goods to or from South Australia, 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 South Australia or elsewhere, for the carriage of passengers, mails, or goods out of any port in South Australia, whether to some other port in South Australia or to some other place.

11. If the account shall be the account of a taxpayer in his sole individual right, Two Hundred Pounds shall be deducted from the net amount of income the produce of property, but if such income shall not amount to Two Hundred 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.

12. In lieu of section 11 of Act No. 604 of 1894, it is hereby enacted that if any taxpayer shall prove 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 shall be made within twelve calendar months after the overpayment.

13. "Unimproved value" of any land shall be deemed to be the capital amount for which the fee simple of such land might be expected to sell if free from encumbrances, assuming the actual improvements
improvements (if any) thereon had not been made: Provided that "improvements" shall be deemed to be 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.

14. Notwithstanding anything contained in "The Real Property Act, 1886," it shall be lawful for the Commissioner of Taxes, as regards all lands heretofore transferred or conveyed, or which shall hereafter be transferred or conveyed to him under the provisions of section 8 of "The Taxation Act Amendment Act, 1902," from time to time 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 to request the said Registrar-General or such other officer, in writing, to forthwith cancel such grant, certificate, or other muniment or muniments of title.

15. The said Registrar-General, or such other officer as aforesaid, 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; and 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.

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

GEORGE R. LE HUNTE, Governor.
THE LICENSING ACT, 1908
(No. 970 of 1908).

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19. Storekeeper's Australian wine licence and annual fee.
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33. Bench to grant or refuse licence, or to decide whether licence will be granted to premises erected in accordance with plans.
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35. Memorial against new licence.
36. Memorial and copy for service to be lodged.
37. Certified list of electors to be evidence.
38. Where licence refused by reason of memorial no licence to be subsequently issued except on memorial by majority of electors.
40. Untrue certificate.
41. Manner of application for renewal of any licence.
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44. Proceedings on consideration of application to be public.
45. Personal attendance for renewal or transfer of licence not requisite unless notice of objection given.
46. Notice of objection to be served.
47. Objections to licences and renewals.
48. Clerk of bench to sign licences. Treasurer or officer appointed by him to issue same.
49. Until fee paid person entitled to licence deemed unlicensed. If not paid within two months, licence void.
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64. Five days' certificates may be granted in cases of fairs and certain other occasions.
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67. Provision for carrying on business during absence of licensed person.
68. Certificates to sell liquor on goldfields, and renewals thereof.

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69. Licences, how absolutely forfeited. Licence may be forfeited if holder twice, and shall be if thrice, convicted within two or three years.
70. Offence of transferee who transfers to wife, and vice versa, to be deemed offence of transferee as regards liability to forfeiture.
72. Forfeiture not a waiver of penalty.
73. Forfeiture for not depositing fresh plan of premises.
74. Landlord in case of forfeiture of licence may be authorised to carry on business.

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75. Incorporated company may hold publican's licence. Manager of licensed premises to be approved by the bench.
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76. No publican's or wine licence to be held by a woman, except in certain cases.
77. Costs may be ordered.
78. Clerk of Court in which forfeiture ordered to forward particulars to Clerk of Adelaide Bench.
79. Clerks of benches to publish particulars of applications and of forfeitures and certificates.
80. Provision for issuing duplicate of lost licence.
81. Power of benches to make rules and regulations.

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82. Existing licences.
83. No liquor to be sold or supplied in club unless registered, nor except to a member.
84. No club registered unless Act complied with.
86. Manner of application for registration.
87. Application for renewal.
88. Notice of application to Commissioner of Police and inspector.
89. Inspection of club premises when application made.
90. Notice to be given of time for making objections.
91. Personal attendance of applicant required in certain cases.
92. Proceedings on consideration of application. Bench need not state grounds for decision.
93. No compensation for non-renewal.
94. Objections to grant or renewal of registration.
95. Who may take objections.
96. Notice of objection.
97. Bench may grant certificate of registration.
98. Annual fee for club.
99. Club unregistered until certificate actually issued.
100. Notice to be given of change of steward or manager and certified copy of amendments or alteration of rules to be forwarded within fourteen days.
101. Upon complaint, certificate of registration may be cancelled.
102. Certificate to be produced for indorsement of convictions, and upon hearing of complaint for forfeiture thereof.
103. Steward or manager to produce certificate, register, and rules of club on demand of Inspector.
105. Exemption of residential and athletic clubs.
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108. Penalty on justices interested adjudicating.
109. Names to be kept up, and also lighted lamps. Governor may make regulations respecting lamps, on recommendation of Marine Board or similar authority.
109. Only one bar-room, except by permission of bench. Additional bar not part of accommodation. Subletting bar.
110. Corpses not to be refused under a penalty.
111. Stranger's goods not to be liable to the rent of licensed houses.
112. Tippling clause.
113. Penalty on licensed persons taking pledges, or payment in anything except coin or bank notes.
114. Penalty for allowing unlawful games, betting, &c., or presence of disorderly persons.
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115. Power to exclude or expel certain persons from licensed premises.
116. Permitting drunkenness or riotous conduct on premises.
117. Permitted drunkenness or riotous conduct on premises.
118. Licensee drunk on premises liable to penalty.
119. Theatrical performances, music, or dancing not to take place without permission.
120. Clauses to be set up in bar-room.
121. Retail stores not to be kept together with public-houses and wine-houses in towns.
122. No communication for supply of liquor to be kept open between public-houses or wine-houses and stores or eating-houses.
123. Persons who have forfeited or been refused licences not to be employed as managers.
124. Licensed persons not to share profits with nor entrust management of house to unlicensed or unauthorised person.
125. Penalty on master of vessel not forwarding certificate or fee.
126. Liquors to be sold according to standard measures.
127. Penalty on holder of wine licence selling liquids containing over 35 per cent. of spirit.
128. Adulterated liquor not to be sold.
129. Closing of houses against riot.
130. Penalty for evasion of provisions disallowing consumption of liquor on premises under certain classes of licences.
131. Persons drinking in the house or store of persons holding certain licences, or of vignerons, liable to penalty, and may be apprehended.
132. Penalty for selling liquor otherwise than as authorised by licence.
133. Penalty on master or commander of vessel for retailing without licence.
134. Penalty for retailing less than five imperial gallons without a licence.
135. Attempt to evade last section.
136. Justices may determine what is retailing.
137. Mead, wine, cider, or perry not to be carried about for sale, except by vignerons or orchardist.
138. Liquor carried about or exposed for sale may be seized.
139. Penalty for keeping billiard-tables, except under the authority of a licence.
140. Spirituous or fermented liquors not to be brought on board His Majesty's ships without the commander's consent.

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141. Liquor not to be supplied to aborigines.
142. Liquor not to be supplied to be drunk by person under 18 nor to be supplied to person under 16 years of age.
143. Penalty on sending child for liquor.
144. Person under 16 not allowed in bar-room.
145. Liquor not to be supplied to person in a state of intoxication.
146. Penalty for supplying liquor to police on duty.
147. Order may be obtained forbidding supply of liquor to drunks.
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149. Females not to be employed in sale of liquor unless registered barmaids.
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151. Register to be kept by clerk of bench.
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153. Unregistered person acting as barmaid.
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163. Penalty for persons purchasing or found drinking liquor on premises during prohibited time.
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171. Powers of inspectors to search for and seize suspected liquor.
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SCHEDULES.
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