ANNO SEXTO

GEORGII V REGIS.

A.D. 1915.

No. 1200.

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, November 11th, 1915.]

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, 1915."

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

   Part I.—Preliminary (Sections 1-4).
   Part II.—The Taxes Generally (Sections 5-7).
   Part III.—Taxes on Land (Sections 8-15).
   Part IV.—The Income Tax (Sections 16-20).
   Part V.—The Taxable Amount (Sections 21-32).
   Part VI.—The Taxpayer (Sections 33-39).
   Part VII.—Distribution of Burden of Taxation (Sections 40-46).
   Part VIII.—Officers and Administration (Sections 47-49).
   Part IX.—Procedure for Collection of Taxes (Sections 50-93).

   Division I.—General:
Taxation Act.—1915.

PART I.

DIVISION II.—Returns:

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 94-96).

PART XI.—Regulations (Sections 97-98).

PART XII.—Miscellaneous (Sections 99-112).

Repeal.

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This Act is a consolidation of the enactments specified in Part I. of the Schedule, and the said enactments are hereby repealed.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 of the Schedule is exhausted, and those enactments are also hereby repealed.

Saving provisions.

(2) Such repeal shall not—

I. affect the operation prior to the passing of this Act of any enactment hereby repealed: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 enactments:

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 enactments:

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 enactments:

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
(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 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 enactment hereby repealed, 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 enactments, or to any provision of any of the said enactments, such reference shall be read and construed as a reference to this Act, or to the corresponding 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—

"Absentee" includes every person who has been absent from, or resident out of, the State for at least twelve months immediately prior to the date as of which any assessment is made: Provided that no officer of, or person employed by, the State, whilst so employed out of the State, shall be deemed to be an absentee:

"Absentee land tax" means the absentee land tax imposed by section 9:

"Additional land tax" means the additional land tax imposed by section 9:

"Commissioner" means the Commissioner of Taxes for the time being:

"Company" includes every corporate body:

"Contribution" means any contribution provided for by section 42:

"Contributor" includes every party who is liable to pay any contribution:

"General
"General notice" means a notice published in the Government Gazette:

"Income consisting of the produce of property" means and includes, subject to section 20, all rents, fines and premiums payable on the granting or the renewal of leases, interest, and annuities:

"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 16:

"Land tax" means the tax imposed by subdivision 1. of section 9:

"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:

"Prescribed" means prescribed by regulation:

"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:

"State" means the State of South Australia:

"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 in a representative capacity" means every taxpayer in respect of land or income to which such taxpayer is not beneficially entitled:
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"This Act" includes all regulations:

"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: Provided that 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.
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.

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.

(2) Income tax shall be calculated as at twelve o'clock noon on the first day of January in every year, and shall be due and payable on the next succeeding fourteenth day of May: Provided that taxes calculated on farmers' income tax returns shall be calculated as at twelve o'clock noon on the first day of April in every year.

7. If any 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.

PART III.
TAXES ON LAND.

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

i. Subject to section 15, land of the Crown, which, for the time being, is not subject to any agreement for sale or right of purchase:

ii. Park
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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.

(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.

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

i. The land tax, at the rate of one halfpenny for every pound sterling of the amount of the taxable value of the land:

ii. An additional land tax of one halfpenny 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.

10. (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.

(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.

11. (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.

(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.

12. Where any parties are the owners of land amounting in value to more than Five Thousand Pounds as trustees under the same trust,
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.

13. (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, the land in question, 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 101.

14. 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.

15. 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.

THE INCOME TAX.

16. (1) Subject to sections 17 and 18, 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.

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

17. Income derived from land and produced by personal exertion, where the unimproved value of the land does not exceed One Thousand Pounds, shall be exempt from income tax; and the occupier thereof shall not be required to furnish a return in respect of the income derived from such land, provided that he satisfies the Commissioner that the unimproved value of such land does not exceed One Thousand Pounds.

18. 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.

19. The income tax shall be 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 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.

20. 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:

   (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
(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 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.

PART V.
THE TAXABLE AMOUNT.

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 year immediately preceding the time for calculation shall be taken as the basis for calculation:

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 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:

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 actually incurred by the taxpayer in the production of the income:

xi. If the account is 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 does 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: Provided that—

(a) no person who has been out of the State 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 the State, 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. The
xii. The net income as ascertained according to the preceding rules, and after making the deductions therein provided, shall be the taxable amount.

23. In the case of the income of a taxpayer being 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:

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 deem fit. Such assessment shall be subject to appeal.

24. (1) In the case of the income of a taxpayer being a company carrying on business of life insurance 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.

(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 (which interest is by section 20 declared to be exempt from all taxation) shall be excluded from the actuarial computation.

25. (1) 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.

(2) All moneys held by any company at the commencement of, or during, the year nineteen hundred and four arising from profits made by such company within the ten years next preceding that year, and upon which income tax has not been paid, shall, subject to all lawful deductions for losses and shortages, be deemed to be and be taxable as income for that year.
Prohibition of certain deductions.

26. 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:

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:

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

iv. Any moneys not wholly and exclusively laid out, or expended for the purposes of the trade:

v. The cost of the supply of any implements, utensils, or articles employed for the purposes of the trade, except those supplied in substitution of others which have become useless from wear and tear:

vi. The rent or value, or cost of repairs to or alterations of, any premises not occupied for the purposes of the trade, or of any dwelling-house or domestic premises, except such part thereof as are occupied for the purposes of the trade.

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

28. 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.

29. (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 or contract to sell the same being first made therein, then the owner of the said goods by whom or on whose behalf the same are 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 equal to Three 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
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(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.

30. (1) Whenever any contract to sell, or of sale of, any goods 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.

(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 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
(8) This section shall not apply where the principal, either by himself, or his agent or servant, carries 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) Taxes at any time payable under this section shall be at the rates in force for the time being upon income from personal exertion generally of or for the year ending on the last previous thirty-first day of December.

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

31. In the case of every party being a carrier by sea who does not reside in the State, or 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.

32. (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.

(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 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) Taxes at any time payable under this section shall be at the rates in force for the time being upon income from personal exertion generally of or for the year ending on the last previous thirty-first day of December.

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

PART VI.
THE TAXPAYER.

33. 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 15, the holder of such lease.

34. (1) No land or 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 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.

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

(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.

36. The following shall be taxpayers in their representative capacity:

(a) the public officer of every company;

(b) every attorney or agent for every party permanently or temporarily absent from the State; and

(c) every trustee, executor, administrator, guardian, committee, Public Trustee, or receiver.

37. (1) The
37. (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 four, 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 January last preceding his decease, up to his decease, and in the year immediately prior to the last-mentioned first day of January.

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

(a) furnish 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.

38. (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,

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.

39. (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.

(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.
PART VII.

DISTRIBUTION OF BURDEN OF TAXATION.

40. 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.

41. (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.

42. 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.

43. The amount of the contribution to be made pursuant to section 42 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.

44. (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.

45. 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.

46. Every
Part VII.

Indemnity to representative taxpayer or contributor.
Ibid., s. 26.

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

(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.

Officers and Administration.

47. 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.

48. 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.

Secrecy to be maintained.
Ibid., s. 30.

49. (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.

Part IX.

Procedure for Collection of Taxes.

Division I.—General.

50. 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 II.—Returns.

51. (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.

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

52. (1) Every taxpayer who fails to furnish any return, pursuant to section 51, 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.

(2) A fine and interest, at the rates imposed by section 7, shall be charged as from the fourteenth day of May upon the amount of any assessment for income tax made against any party who omits to furnish a return in accordance with the requirements of this Act.

53. 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.

54. On the trial of any taxpayer for any misdemeanor under section 52 or 53, 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.

55. (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.

(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.

56. Farmers' income tax returns shall be made up to the thirty-first day of March in every year.

DIVISION III.—Assessment.

(a) For Land Tax.

57. (1) The Commissioner shall, as of the first day of August, nineteen hundred and twenty, 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
(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.

58. 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.

59. 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.

60. 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.

61. (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 in the case of the assessment for land tax.

62. (1) It shall not be necessary for the Commissioner, upon the making of any land tax assessment, pursuant to section 57, to give 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...
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.

63. (1) After the making of any land tax assessment, except an assessment pursuant to section 57, 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.

(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.

64. 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.

65. (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—

(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 forfeit and pay for every such offence a penalty not exceeding Fifty Pounds.

66. 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.
Taxation Act.—1915.

(b) For Income Tax.

67. 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.

68. (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.

69. 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.—FURTHER PROVISIONS AS TO RETURNS AND ASSESSMENTS.

70. 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 to order a refund of any excess of tax that has been paid in respect thereof.

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

72. (1) In every case in which 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 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.

73. (1) The
73. (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,

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.

74. (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 such assessment has been, or is proposed to be, made or not, make inquiry, by writing.

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

75. Except on account of fraud, no assessment for income tax shall be reopened by the Commissioner in respect of any return made more than three years last preceding the re-opening.

76. 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.—APPEALS AGAINST ASSESSMENTS.

77. 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.

78. (1) The Local Court of Full Jurisdiction nearest in a direct line to the land assessed, or, in the option of the taxpayer, the Local Court of Adelaide of Full Jurisdiction shall be the Court of Appeal to hear and determine all appeals from any assessment of land.

(2) 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.

79. Every such appeal 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.

80. (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; and

(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) 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.

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

(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 80.

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

82. (1) The
Taxation Act.—1915.

82. (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.

(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 order made under subsection (3) hereof shall be enforced in manner provided for the enforcement of orders of Justices of the Peace under the Ordinance No. 6 of 1850.

83. In reference to cases stated under section 82, 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.

(4) The authority and jurisdiction hereby vested in the said Court may be exercised by a Judge of the said Court sitting in chambers.

84. 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.—RECOVERY OF TAXES.

(A) Recovery by Ordinary Process and by Distress.

85. (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
(2) Any action therefor may be maintained in the name of the Commissioner of Taxes, 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.

**86.** (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 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.

**87.** 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.

**88.** 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—

(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.

**89.** (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.

(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
Taxation Act.—1915.

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

(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.

90. (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 such land 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 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.
91. (1) Where the person having or entitled to any income described in subdivision (b) of section 20 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, 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.

(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.

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

(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.

93. No
PART IX.

DIVISION VI.

No statute of limitation to apply.

323, 1884, s. 77.

PART X.

PUBLIC OFFICERS OF COMPANIES.

94. 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.

95. Every company owning land in the State shall, for the purposes of section 94, be deemed to carry on business in the State.

96. Any company in course of being wound up, and which at the commencement of the winding-up is subject to section 94, 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.
PART XI.

REGULATIONS.

97. (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—

(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) 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.

98. 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.

MISCELLANEOUS.

99. (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
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 for the time being upon income from personal exertion generally of or for the year ending on the last previous thirty-first day of December.

(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 shall be computed against any such person.

100. (1) Whenever it is proved to the satisfaction of the Commissioner—

(a) that income tax has been paid in respect of any income, which income, by reason of the smallness of the amount of the income of the party finally beneficially entitled thereto, would have been exempt from the payment of income tax if the same had been included in the account of such party in his sole individual right; or

(b) that an excess has been paid in error, the Commissioner shall give a certificate to that effect.

(2) On the production of such certificate the Treasurer shall refund the amount mentioned in the said certificate to the party finally beneficially entitled to such income as mentioned in subsection (1) hereof.

101. 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.

102. (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.

103. (1) If any party has made, after the first day of October, eighteen hundred and ninety-four, or hereafter makes, any conveyance,
veyance, 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 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.

104. If any party makes any disposition or agreement as mentioned in section 103, 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, 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.

105. (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 hereafter makes any disposition or agreement as mentioned in section 103, 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.

(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.

106. If
106. 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," 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,—

(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 occupier or person shall, for every such offence, forfeit and pay a penalty not exceeding Twenty Pounds.

107. (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.

108. (1) The production of the Government Gazette containing—

(a) any regulations purporting to be regulations under this Act, or under any Act hereby repealed; or

(b) any
(b) any notice purporting to be published by the Commissioner in pursuance of this Act, or of any Act hereby repealed; or
(c) any notice of the appointment of any officer under this Act, or under any Act hereby 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 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.

109. (1) 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, may be had and taken before, and be heard and determined in a summary way by, any Special Magistrate or two Justices of the Peace, under the provisions of the Ordinance No. 6 of 1850, or of any Act for the time being in force relating to the duties of Justices of the Peace with respect to summary convictions and orders.

(2) All convictions and orders made by such Magistrate or Justices may be enforced as in the said Ordinance, or in any other such Act as aforesaid, is provided.

110. (1) In every case of the adjudication of a fine or pecuniary penalty under this Act, and of the non-payment thereof, any Justice of the Peace 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 Ordinance No. 6 of 1850.

111. (1) There shall be an appeal to the Local Court of Adelaide of Full Jurisdiction only—

(a) from every conviction by any Special Magistrate or Justices for any offence against this Act;
(b) from every order dismissing any information or complaint under this Act; and
(c) from any other order made by such Magistrate or Justices under this Act.

(2) The
(2) The proceedings on such appeal shall be conducted in manner appointed by the Ordinance, No. 6 of 1550, for appeals to Local Courts, or by any Act for the time being in force regulating such appeals.

(3) The said Local Court shall have power to make such order as to the payment of the costs of the appeal as it thinks fit, and the amount of such costs may exceed Ten Pounds.

112. (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.

H. L. GALWAY, Governor.
THE SCHEDULE.

ENACTMENTS REPEALED.

PART I.

Enactments Consolidated.

<table>
<thead>
<tr>
<th>Reference to Enactments</th>
<th>Title of Acts</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. 323 of 1884</td>
<td>The Taxation Act, 1884</td>
</tr>
<tr>
<td>No. 356 of 1885</td>
<td>The Taxation Act Amendment Act, 1885</td>
</tr>
<tr>
<td>No. 423 of 1887</td>
<td>The Taxation Act Amendment Act, 1887</td>
</tr>
<tr>
<td>No. 556 of 1892</td>
<td>An Act to declare the meaning of the &quot;Taxation Act, 1884&quot;</td>
</tr>
<tr>
<td>No. 604 of 1894</td>
<td>The Taxation Act Amendment Act, 1894</td>
</tr>
<tr>
<td>No. 709 of 1898</td>
<td>The Income Tax Further Continuance Act, 1898</td>
</tr>
<tr>
<td>No. 734 of 1900, s. 4.</td>
<td>The Taxation Acts Amendment Act, 1900</td>
</tr>
<tr>
<td>No. 782 of 1902</td>
<td>The Taxation Act Amendment Act, 1902</td>
</tr>
<tr>
<td>No. 861 of 1904</td>
<td>The Taxation Act Amendment Act, 1904</td>
</tr>
<tr>
<td>No. 894 of 1905</td>
<td>The Taxation Act Amendment Act, 1905</td>
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<tr>
<td>No. 969 of 1908</td>
<td>The Taxation Act Amendment Act, 1908</td>
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PART II.

Enactments Exhausted.

<table>
<thead>
<tr>
<th>Reference to Enactments</th>
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<tr>
<td>No. 572 of 1893</td>
<td>The Additional Income Tax Act, 1893</td>
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<tr>
<td>No. 624 of 1895</td>
<td>The Taxation Acts Amendment Act, 1895</td>
</tr>
<tr>
<td>No. 663 of 1896</td>
<td>The Income Tax Continuance Act, 1896</td>
</tr>
<tr>
<td>No. 683 of 1897</td>
<td>The Income Tax Further Continuance Act, 1897</td>
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<tr>
<td>No. 734 of 1900, ss. 1, 2, 3</td>
<td>The Taxation Acts Amendment Act, 1900</td>
</tr>
<tr>
<td>No. 804 of 1902</td>
<td>The Increase of Taxes Act, 1902</td>
</tr>
<tr>
<td>*No. 838 of 1903</td>
<td>The Taxation Act Amendment Act, 1903</td>
</tr>
</tbody>
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* Note—Section 7 is superseded by 861, 1904, s. 8.
### THE TAXATION ACT, 1915.

Table showing how the Sections of Acts Consolidated have been dealt with.

<table>
<thead>
<tr>
<th>Section of Repealed Act</th>
<th>Remarks</th>
<th>Section of Consolidating Act</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxation Act, 323 of 1884 s. 1</td>
<td>Short title</td>
<td>1</td>
</tr>
<tr>
<td>Ibid. s. 2</td>
<td>As amended by 969, 1908, s. 2</td>
<td>4</td>
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<tr>
<td>&quot; s. 3</td>
<td>Arrangement of Act</td>
<td>2</td>
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<td>&quot; s. 4</td>
<td></td>
<td>5</td>
</tr>
<tr>
<td>&quot; s. 5</td>
<td>Varied to give effect to 356, 1885, s.7 (part), and to 861, 1904, s. 27</td>
<td>6 (2)</td>
</tr>
<tr>
<td>&quot; s. 6</td>
<td>Varied to give effect to 986, 1909, and 1003, 1910</td>
<td>7</td>
</tr>
<tr>
<td>&quot; s. 7</td>
<td></td>
<td>8 (1)</td>
</tr>
<tr>
<td>&quot; s. 8</td>
<td></td>
<td>9 iv.</td>
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<tr>
<td>&quot; s. 9</td>
<td></td>
<td>16</td>
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<tr>
<td>&quot; s. 10</td>
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<td>21</td>
</tr>
<tr>
<td>&quot; s. 11</td>
<td></td>
<td>22 iv.</td>
</tr>
<tr>
<td>&quot; s. 12 I.</td>
<td></td>
<td>22 viii.</td>
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<tr>
<td>&quot; s. 12 II. III.</td>
<td></td>
<td>22 ix.</td>
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<tr>
<td>&quot; s. 12 iv.</td>
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<td>22 x.</td>
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<tr>
<td>&quot; s. 12 v.</td>
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<tr>
<td>&quot; s. 12 vi.</td>
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<td>22 xi.</td>
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<td>&quot; s. 12 vii.</td>
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<td>22 xii.</td>
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<td>&quot; s. 12 viii.</td>
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<td></td>
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<tr>
<td>&quot; s. 12 ix.</td>
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<td></td>
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<tr>
<td>&quot; s. 12 x.</td>
<td>Words &quot;according to the preceding rules&quot; omitted as meaningless</td>
<td></td>
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<tr>
<td>&quot; s. 12 xi.</td>
<td>Repealed by 969, 1908, s. 2; but 969, 1908, s. 11 substituted, for which see</td>
<td></td>
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<tr>
<td>&quot; s. 12 xii.</td>
<td></td>
<td>22 viii.</td>
</tr>
<tr>
<td>&quot; s. 12 xiii.</td>
<td>Repealed by 861, 1904, s. 17 (2)</td>
<td></td>
</tr>
<tr>
<td>&quot; s. 13</td>
<td>&quot;Of&quot; in first line of subdiv. III. taken to be a misprint for &quot;or&quot;, and &quot;for&quot; in last line of subdiv. V. to be a misprint for &quot;from&quot;</td>
<td></td>
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<tr>
<td>&quot; s. 14</td>
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<td>&quot; s. 15</td>
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<td>&quot; s. 16</td>
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<tr>
<td>&quot; s. 17</td>
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</tr>
<tr>
<td>&quot; s. 18</td>
<td>&quot;shall be,&quot; in last line, interpreted as meaning &quot;becomes&quot;</td>
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<td>&quot; s. 19</td>
<td></td>
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<tr>
<td>&quot; s. 20</td>
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<td>&quot; s. 21</td>
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<tr>
<td>&quot; s. 22</td>
<td>Varied to give effect to 604, 1894, s. 18 (part)</td>
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<tr>
<td>&quot; s. 23</td>
<td>&quot;Exercised,&quot; in penultimate line, interpreted as meaning &quot;exercisable&quot;</td>
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<tr>
<td>&quot; s. 24</td>
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<td>&quot; s. 25</td>
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<tr>
<td>&quot; s. 26</td>
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</tbody>
</table>

*Table*
### Table showing how the Sections of Acts Consolidated have been dealt with—continued.

<table>
<thead>
<tr>
<th>Section of Repealed Act</th>
<th>Remarks</th>
<th>Section of Consolidating Act</th>
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<tbody>
<tr>
<td>Taxation Act, 323 of 1884</td>
<td>s. 27</td>
<td>100</td>
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<tr>
<td>&quot; Ibid</td>
<td>s. 28</td>
<td>47</td>
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<td>&quot;</td>
<td>s. 29</td>
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<tr>
<td>&quot;</td>
<td>s. 30</td>
<td>49</td>
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<td>&quot;</td>
<td>s. 31</td>
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<tr>
<td>&quot;</td>
<td>s. 32</td>
<td>51</td>
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<tr>
<td>&quot;</td>
<td>s. 33</td>
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<tr>
<td>&quot;</td>
<td>s. 34</td>
<td>52 (1)</td>
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<tr>
<td>&quot;</td>
<td>s. 35</td>
<td>—</td>
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<tr>
<td>&quot;</td>
<td>s. 36</td>
<td>54</td>
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<tr>
<td>&quot;</td>
<td>s. 37</td>
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<tr>
<td>&quot;</td>
<td>s. 38</td>
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<td>&quot;</td>
<td>s. 39</td>
<td>56</td>
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<td>Taxation Act</td>
<td>s. 40</td>
<td>—</td>
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<tr>
<td>&quot;</td>
<td>s. 41</td>
<td>65 (2)</td>
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<td>&quot;</td>
<td>s. 42</td>
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<tr>
<td>&quot;</td>
<td>s. 43</td>
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<td>&quot;</td>
<td>s. 44</td>
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<td>&quot;</td>
<td>s. 45</td>
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<td>&quot;</td>
<td>s. 46</td>
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<tr>
<td>&quot;</td>
<td>s. 47</td>
<td>68</td>
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<td>&quot;</td>
<td>s. 48</td>
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<tr>
<td>&quot;</td>
<td>s. 49</td>
<td>69</td>
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<td>&quot;</td>
<td>s. 50</td>
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<td>&quot;</td>
<td>s. 51</td>
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<td>&quot;</td>
<td>s. 52</td>
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<td>&quot;</td>
<td>s. 53</td>
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<td>&quot;</td>
<td>s. 54</td>
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<td>&quot;</td>
<td>s. 55</td>
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<tr>
<td>&quot;</td>
<td>s. 56</td>
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<td>&quot;</td>
<td>s. 57</td>
<td>73</td>
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<td>s. 58</td>
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<td>s. 59</td>
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<td>s. 62</td>
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<td>&quot;</td>
<td>s. 63</td>
<td>76</td>
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<td>s. 64</td>
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<td>s. 65</td>
<td>77</td>
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<td>s. 66</td>
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<td>&quot;</td>
<td>s. 67</td>
<td>78</td>
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<td>&quot;</td>
<td>s. 68</td>
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<td>&quot;</td>
<td>s. 69</td>
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<td>s. 70</td>
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</tr>
<tr>
<td>&quot;</td>
<td>s. 71</td>
<td>80</td>
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</table>

Remarks:
- Varied to give effect to 782, 1902, s. 3.
- As amended by 356, 1885, s. 1.
- "Every year," in 2nd line, omitted as superfluous.
- Repealed by 356, 1885, s. 1.
- As amended by 356, 1885, s. 1.
- "Real Property Act, 1886," substituted for "Real Property Act of 1861"
Table showing how the Sections of Acts Consolidated have been dealt with—continued.

<table>
<thead>
<tr>
<th></th>
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<tr>
<td><strong>Taxation Act, 323 of</strong></td>
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<tr>
<td>1884 s. 72</td>
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<td>109</td>
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<td>Ibid. s. 73</td>
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<td>111</td>
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<tr>
<td>&quot; s. 74</td>
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<td>112</td>
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<td>&quot; s. 75</td>
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<td>108 (1), (2)</td>
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<td>&quot; s. 76</td>
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<td>102 (1)</td>
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<td>&quot; s. 77</td>
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<td>93</td>
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<td>Taxation Act Amendment</td>
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<tr>
<td>Act, 356 of 1885 s. 1</td>
<td>Repeal</td>
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<tr>
<td>Ibid. s. 2</td>
<td>Short title and incorporation</td>
<td>80 (1), (3)</td>
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<td>&quot; s. 3</td>
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<td>81 (1) (a)</td>
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<td>&quot; s. 4</td>
<td>Amendment of 323, 1884, s. 47</td>
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<td>&quot; s. 5</td>
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<td>70</td>
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<td>&quot; s. 6</td>
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<td>63</td>
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<td>&quot; s. 7</td>
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<tr>
<td>Taxation Act Amendment</td>
<td></td>
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<tr>
<td>Act, 423 of 1887 s. 1</td>
<td>Short title and incorporation — Confirmation of regulations continued</td>
<td>3 (4)</td>
</tr>
<tr>
<td>Ibid. s. 2</td>
<td>Amendment of 323, 1884, s. 12</td>
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<tr>
<td>&quot; s. 3</td>
<td>Operation exhausted</td>
<td>22 IV.</td>
</tr>
<tr>
<td>&quot; s. 4</td>
<td>Superseded by 782, 1902, s. 3</td>
<td>Omitted</td>
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<td>&quot; s. 5</td>
<td>Superseded by 604, 1894, s. 5</td>
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<td>&quot; s. 6</td>
<td>Varied in consequence of 782, 1902, s. 3</td>
<td>60</td>
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<tr>
<td>&quot; s. 7</td>
<td>In third line, &quot;of Full Jurisdiction&quot; inserted for consistency with 356, 1885, s. 3</td>
<td>78 (1)</td>
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<tr>
<td>&quot; s. 8</td>
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<tr>
<td>&quot; s. 9</td>
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<td>97 (2)</td>
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