



ANNO VICESIMO QUINTO

GEORGII V REGIS.

A.D. 1934.

No. 2176.

An Act to amend the Taxation Acts, 1927 to 1933.

[*Assented to, November 22nd, 1934.*]

BE IT ENACTED by the Governor of the State of South Australia with the advice and consent of the Parliament thereof, as follows :

1. (1) This Act may be cited as the "Taxation Act, 1934." Short titles.
(2) The Taxation Acts, 1927 to 1933, and this Act may be cited together as the "Taxation Acts, 1927 to 1934."
(3) The Taxation Act, 1927, is hereinafter called "the principal Act". No. 1787 of 1927.
2. This Act is incorporated with the other Acts mentioned in section 1 of this Act, and those Acts and this Act shall be read as one Act. Incorporation.
3. Section 11 of the principal Act is amended as follows :— Amendment of principal Act, s. 11— Taxes on land.
 - (a) The word "sterling" occurring in the third and fifth lines thereof is struck out :
 - (b) At the end thereof the following subsection is inserted, the previous part of the section being read as subsection (1) :—
 - (2) Where the total amount of land tax payable by any taxpayer in respect of any year would, apart from this subsection, be less than one shilling it shall, nevertheless, be one shilling.

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Amendment of
principal Act,
s. 18—
Exemption of
income derived
from gold or
copper mining.

4. Paragraph v. of section 18 of the principal Act (which paragraph was enacted by section 3 of the Taxation Act, 1929) is amended by striking out the word "five" in the first line thereof and inserting in lieu thereof the word "ten".

Amendment of
principal Act,
s. 20—
Rates of tax.

5. Section 20 of the principal Act (as enacted by section 5 of the Taxation Act, 1931) is amended by striking out the word "sterling" wherever appearing therein.

Amendment of
principal Act,
s. 20.

6. Section 20 of the principal Act (as enacted by section 5 of the Taxation Act, 1931) is further amended as follows:—

(a) At the commencement of subsection (6) thereof the words "Subject to subsection (6a) of this section and" are inserted:

(b) The following subsection is inserted therein after subsection (6):—

(6a) Where any such person as is mentioned in subsection (6) of this section had a parent, or a brother or sister under sixteen years of age at the commencement of the period for which the income is computed, wholly or mainly dependent upon his earnings during the whole of that period, the rates of tax on income derived by him from personal exertion shall in all circumstances be less by sixpence in the pound than the rates fixed by subsection (6) of this section.

Enactment of
s. 60A—

7. The following section is hereby enacted and inserted in the principal Act after section 60 thereof:—

Provision as to
Auditor-
General.

60A. (1) Nothing in this Act shall prevent the Auditor-General from inspecting, examining, and auditing any books, accounts, or documents in the office of the Commissioner.

(2) The Auditor-General shall not disclose any matter which comes to his knowledge in the course of inspecting, examining, or auditing any books, accounts, or documents in the office of the Commissioner, except for the purpose of carrying into effect the provisions of the Audit Act, 1921.

(3) Under no circumstances shall the Auditor-General communicate to any person other than the Commissioner or an officer of the Taxation Department, the name of any taxpayer, or any information as to the income of, or the tax assessed against or paid by any taxpayer referred to by name.

Taxation Act.—1934.

8. The rates of income tax (including the rate of super tax on the income of a company) on income accrued during the period of twelve months ended on the thirtieth day of June, nineteen hundred and thirty-four, and on any other income taxable at the same rates as that income shall be the rates prescribed by section 20 of the principal Act, as enacted by section 5 of the Taxation Act, 1931, and amended by this or any other Act.

Rates of tax
on income for
year 1933-34.

9. (1) If a taxpayer derived income during the taxation year nineteen hundred and thirty-three, from agricultural or pastoral pursuits carried on by the taxpayer in the State, and incurred a net loss on those pursuits which was not fully allowed as a deduction from the taxpayer's income for that year, that net loss to the extent to which it was not so deducted may be carried forward and allowed to the extent possible as a deduction from the taxpayer's income derived from the same pursuits during the taxation year nineteen hundred and thirty-four, but from no other income.

Deduction of
certain losses.

(2) In this section—

“net loss” means any sum remaining after deducting the income derived from agricultural or pastoral pursuits from the expenses incurred in earning such income :

“agricultural pursuits” includes horticulture, viticulture, dairy and bee farming, pig and poultry raising, and the growing of fruit, vegetables, and other like products, but does not include the buying and selling of livestock :

“taxation year nineteen hundred and thirty-three” means period of twelve months ending on the thirtieth day of June, nineteen hundred and thirty-three, or on any other day approved by the Commissioner under section 6 of the principal Act, and “taxation year, nineteen hundred and thirty-four” has a corresponding meaning.

10. The power of the Commissioner to remit interest on overdue land tax shall extend to land tax whether accrued due before or after the passing of the Taxation Act, 1933.

Remission of
interest on
land tax.

11. No assessment, whether made before or after the commencement of this Act of—

Assessments
made in
Australian
pounds.

- (a) the value of any land ;
- (b) the amount of any income ; or
- (c) the amount of any tax,

shall be invalid or subject to any alteration on the ground that it was made in pounds of Australian currency.

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Operation of Act.

12. The amendments made by the preceding sections of this Act shall be deemed to have come into operation on the first day of July, nineteen hundred and thirty-four; and, so far as they relate to taxes upon income, shall apply in respect of taxes upon income accrued during the period of twelve months immediately preceding that day as well as to taxes upon income accrued thereafter.

Amendments relating to appeals against land tax.

Amendment of heading to Division V. of Part IX.

13. The heading to Division V of Part IX is amended by inserting after the word "ASSESSMENTS" the words "FOR INCOME TAX".

Repeal of section 91 of the principal Act.

14. Section 91 of the principal Act is repealed.

Amendment of principal Act. s. 92.

15. Section 92 of the principal Act is amended by deleting in the first line the words "any assessment for land tax or".

Repeal of section 94 of the principal Act.

16. Section 94 of the principal Act is repealed.

Enactment of Division VA.

17. The following Division is hereby enacted and inserted in the principal Act after section 98 thereof:—

DIVISION VA.—OBJECTIONS AND APPEALS AGAINST
ASSESSMENTS FOR LAND TAX.

Valuation boards.

98A. (1) For the purposes of this part there shall be such valuation boards as the Governor determines.

(2) There shall be three members of each board, consisting of a chairman and two other members, who shall be appointed by the Governor.

(3) The members of a board shall hold office for such period, not exceeding seven years, as the Governor determines, but shall be eligible for re-appointment.

Quorum and voting.

98B. (1) For the conduct of the business of a board any two members shall form a quorum.

(2) At a meeting of a board the decision of the majority shall prevail.

(3) The chairman of a board shall have a deliberative, but not a casting, vote.

(4) Where, at any meeting of a board at which one of the members is not present, the members present are divided in opinion upon any question, the determination of that question shall be postponed until a meeting at which all the members are present.

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98c. No action or suit shall be brought or maintained against any person who is or has been a member of a board for any act or omission in connection with his duties.

Board may not be sued.

98d. The salary or fees and travelling allowances of the board shall be such as the Governor determines.

Remuneration of members.

98e. (1) The Governor may suspend the chairman or any member of a board from office for misbehaviour or incapacity.

Removal or suspension of members.

(2) Where a person has been suspended under this section, a statement of the cause of the suspension shall be laid before both Houses of Parliament within seven days after the suspension, if Parliament is then sitting, or, if Parliament is not then sitting, then within seven days after the next meeting of Parliament, and if within sixty days thereafter an address is presented to the Governor by the Legislative Council and the House of Assembly praying for the restoration of the suspended person to office, that person shall be restored accordingly, but if no such address is so presented the Governor may declare the office of the suspended person to be vacant, and the office shall thereupon be vacant.

98f. A chairman or a member of a board shall be deemed to have vacated his office if—

Vacation of office.

(a) he becomes bankrupt or insolvent, or applies to take the benefit of any Act for the relief of bankrupt or insolvent debtors, or compounds with his creditors, or makes an assignment of his salary for their benefit; or

(b) he is sentenced to imprisonment for any offence.

98g. (1) A taxpayer who is dissatisfied with any assessment for land tax may, within thirty days after the giving of the notice of assessment, post to or lodge with the Commissioner an objection in writing against the assessment stating fully and in detail the grounds on which he relies.

Objections.

(2) The Commissioner shall, with all reasonable despatch, consider the objection and may either disallow it or allow it either wholly or in part.

(3) The Commissioner shall give to the objector written notice of his decision on the objection.

(4) A taxpayer who is dissatisfied with the decision of the Commissioner may within thirty days after the service by post of notice of that decision in writing request the Commissioner to refer the decision to a valuation board for review of the value assigned to land in his assessment.

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References to
board.

98H. (1) Where a taxpayer has, in accordance with the last preceding section, requested the Commissioner to refer a decision to a valuation board, the Commissioner shall, if the taxpayer's request is accompanied by a deposit of ten shillings, refer the decision to the board not later than thirty days after receipt of the request.

(2) A taxpayer shall be limited on the review to the ground which he has stated in his objection as being those upon which he objects to the value assigned to his land.

(3) The Commissioner and the taxpayer shall, on the review before the board, be entitled to appear before the board either personally or by counsel or other representative.

(4) The board, on review, shall give a decision and may either confirm the value assigned to the land in the assessment or reduce or increase that value.

(5) If the value assigned to land in the assessment has been reduced by the Commissioner after considering the objection, the reduced value shall be the value dealt with by the board under the preceding subsection.

(6) The board may, if it considers the reference to be frivolous or unreasonable, order the forfeiture of the whole or part of the amount deposited in accordance with subsection (1) of this section. If no order for forfeiture is made, the deposit shall be returned when the board has given its decision.

(7) The Commissioner or a taxpayer may, within thirty days after the date of the board's decision, appeal to the Supreme Court from any decision of the board under this section which, in the opinion of the Court, involves a question of law, and the board may refer to the Supreme Court any question of law arising before the board. On any such appeal the Supreme Court may make any order touching the matter in dispute, and any order as to costs which it deems just.

(8) Where the board has reduced or increased the value assigned to land in an assessment and no appeal has been made against the decision of the board, the Commissioner shall forthwith amend the assessment accordingly, and, as the case may be, the Commissioner shall refund to the taxpayer any tax overpaid by him, or the taxpayer shall become liable to pay the tax due by him in consequence of any increase in the value assigned to his land.

Right to
recover tax
notwithstand-
ing objection.

98I. The right of the Commissioner to recover any land tax shall not be suspended by any objection or appeal.

Taxation Act.—1934.

98J. (1) At the hearing of the objection or appeal, the particulars contained in any notice as to any change of ownership of any land, whether the value of such land is the subject matter of the appeal or not, furnished in the prescribed form by the Registrar-General of Deeds to the Commissioner, shall be receivable as evidence, and such notice shall be *prima facie* evidence of the truth of the particulars contained therein.

Notice of sales
to be *prima
facie* evidence
on appeals
against
assessment.

(2) At the hearing of the objection or appeal 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.

Production of
assessment
book at
hearing.

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

W. DUGAN, Governor.