



ANNO DECIMO

**GEORGII VI REGIS.**

A.D. 1946.

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**No. 36 of 1946.**

An Act to amend section 251 of the Income Tax Assessment Act, 1936-1941, and to repeal section 8 of the Income Tax Suspension Act, 1942.

[Assented to 19th December, 1946.]

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

**Short titles.**

1. (1) This Act may be cited as the "Income Tax Assessment Act Amendment Act, 1946".

(2) The Income Tax Assessment Act, 1936-1941, as amended by this Act, may be cited as the "Income Tax Assessment Act, 1936-1946".

(3) The Income Tax Assessment Act, 1936-1941, is hereinafter referred to as "the principal Act".

**Incorporation.**

2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act.

**Amendment of principal Act, s. 251—  
Deductions and refunds in connection with income tax on income for 1916-1917.**

3. Section 251 of the principal Act is amended by inserting therein the following subsection after subsection (2) thereof:—

(2a) If any person is entitled to any financial benefit under this section, either by way of a deduction from the taxable amount of any income or by way of a refund of tax, and if that person or his legal personal representative has not previously become entitled to that financial benefit, that person shall as from midnight on the thirtieth day of June, nineteen hundred and forty-seven, be deemed, for the purposes of this section, to have ceased permanently to be a taxpayer and the Commissioner

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shall, on application after the said day by that person or his legal personal representative pay or credit to him a sum which in the Commissioner's opinion is equal to the amount of the financial benefit to which the person is entitled.

4. (1) Section 8 of the Income Tax Suspension Act, 1942, is repealed.

Repeal of s. 8  
of Income  
Tax Suspen-  
sion Act, 1942.

(2) The said repeal shall take effect as and from the first day of July, nineteen hundred and forty-seven.

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

C. W. M. NORRIE, Governor.