



ANNO DECIMO SEPTIMO

GEORGII V REGIS.

A.D. 1926.

No. 1763.

An Act to impose a Super Tax on Income for the period of twelve months ended on the thirtieth day of June, nineteen hundred and twenty-six, and to increase the Rate of Land Tax.

[Assented to, December 9th, 1926.]

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 alone as the "Taxation Act, 1926." Short titles.
(2) The Taxation Acts, 1915 to 1925, and this Act may be cited together as the "Taxation Acts, 1915 to 1926."
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 9 of the Taxation Act, 1915, is amended by striking out the words "one half-penny" (twice occurring) in the second and fourth lines thereof and inserting in lieu thereof in each case the words "three farthings". Amendment of principal Act, s. 9—
Rate of land tax.
4. (1) In addition to the income tax at the rates provided for by section 19 of the Taxation Act, 1915 (as enacted by section 5 of the Taxation Act, 1925), there shall be payable a super tax equal to ten per centum of the total amount of such income tax, which super tax shall be added to and shall form part of such income tax. Imposition of super tax.

Taxation Act.—1926.

(2) The super tax imposed by this section shall be collected only in respect of income tax on income for the period of twelve months ended on the thirtieth day of June, nineteen hundred and twenty-six.

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

TOM BRIDGES, Governor.