



ANNO DECIMO NONO

GEORGII V REGIS.

A.D. 1928.

No. 1875.

An Act to amend the Taxation Acts of 1927, and for other purposes.

[Assented to, November 1st, 1928.]

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, 1928". Short title.
- (2) The Taxation Acts of 1927 and this Act may be cited together as the "Taxation Acts, 1927 and 1928".
- (3) The Taxation Act, 1927, is hereinafter called "the principal Act".
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. (1) Subsection (3) of section 20 of the principal Act (as enacted by section 7 of the Taxation Amendment Act, 1927), is amended— Amendment of principal Act, s. 20 (3)—
 - (a) by striking out the word "spinster" in the fourth line thereof; Unmarried persons tax.
 - (b) by inserting after the word "children" in the sixth line thereof the words "and who did not enlist for active service in the Great War"; and
 - (c) by inserting at the end thereof the following passage—In this section "bachelor" means a person who on the first day of the period for which the income is calculated was

an

Facation Act.—1928.

an unmarried male person of the age of eighteen years or upwards, and "active service in the Great War" means service outside Australia in the War in which His Majesty was engaged which commenced on the fourth day of August, nineteen hundred and fourteen, as a member of—

- (a) The Australian Imperial Force or the Royal Australian Navy; or
- (b) His Majesty's Army or Navy; or
- (c) Any naval or military force raised in any country forming part of His Majesty's dominions for service in the said War outside the country wherein such force was raised.

(2) This section shall be deemed to have commenced on the first day of July, nineteen hundred and twenty-eight, and shall apply in respect of tax upon income accrued during the period of twelve months immediately preceding the said first day of July, as well as in respect of tax upon income accruing thereafter.

Super tax on land
for year 1928-29.

4. (1) In addition to the taxes on land at the rates prescribed by section 11 of the principal Act there shall be payable a super tax equal to twenty-five per centum of the total amount of such taxes on land, which super tax shall be deemed to be land tax under the principal Act.

(2) The super tax imposed by this section shall be collected only in respect of the taxes on land payable in aid of the General Revenue of the State for the financial year ending on the thirtieth day of June, nineteen hundred and twenty-nine.

Super tax on income
for year 1927-28.

5. (1) In addition to the income tax at the rates prescribed by section 20 of the principal Act there shall be payable a super tax equal to twenty-five 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.

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

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

A. HORE-RUTHVEN, Governor.