



ANNO QUINQUAGESIMO ET QUINQUAGESIMO  
PRIMO

# VICTORIÆ REGINÆ.

A.D. 1887.

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## No. 423.

An Act to further amend the "Taxation Act, 1884."

[*Assented to, December 17th, 1887.*]

**B**E it Enacted by the Governor of the Province of South Australia, with the advice and consent of the Legislative Council and House of Assembly of the said province, in this present Parliament assembled, as follows, that is to say: Preamble.

**1.** This Act may be cited as the "Taxation Act Amendment Act, 1887," and shall be incorporated, and, except so far as inconsistent therewith, read with the "Taxation Act, 1884," and the "Taxation Act Amendment Act, 1885," and all regulations purporting to have been made thereunder; which Acts and regulations, so far as inconsistent with this Act, but no further, are hereby repealed, but otherwise are confirmed. Short title and incorporation.

**2.** Section 12 of the "Taxation Act, 1884," is hereby amended— Amendment of section 12 of Taxation Act.

**i.** By the repeal of sub-section vi. thereof:

**ii.** By striking out the words "Three Hundred Pounds" wherever they occur in subdivision x. thereof, referring to the amount to be deducted from the account of the income tax of a taxpayer in his sole individual right, and by inserting the words "Two Hundred Pounds" in lieu thereof.

**3.** The income of a company shall be deemed to be "Income consisting of the produce of property," and shall be taxable accordingly. Taxation of income of company.

**4.** The

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*The Taxation Act Amendment Act.—1887.*

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Present assessment to remain in force until August 1st, 1888.

4. The assessment of land liable to land tax, made as of the first day of January, one thousand eight hundred and eighty-five, shall remain in force until the first day of August, one thousand eight hundred and eighty-eight, and the land tax for the financial year ending on the thirtieth day of June, one thousand eight hundred and eighty-eight, shall be raised and levied thereon.

Triennial assessment.

5. The Commissioner shall, as of the first day of August, one thousand eight hundred and eighty-eight, and as of the first day of August in every third year thereafter, make the assessment of all land liable to land tax required by section 36 of the Taxation Act, 1884.

Time for calculating taxes.

6. The land tax shall be calculated as at twelve o'clock noon on the first day of August in every year, after the end of the present financial year, and shall be due and payable on the fourteenth day of February in each year thereafter.

Power to add land to assessment.

7. The Commissioner shall from time to time assess and add to the assessment all lands that may become liable to land tax after the time for making of any one triennial assessment, and before the time for the making of the next.

Appeals.

8. 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, shall be the Court of Appeal to hear and determine all appeals from any assessment of land.

Regulations.

9. The power of making, altering, or rescinding regulations conferred by the "Taxation Act, 1884," is hereby expressly continued and is extended to all the purposes of this Act.

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

WM. C. F. ROBINSON, Governor.