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VICTORIÆ REGINÆ.

A.D. 1885.

No. 356.

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

[*Assented to, December 11th, 1885.*]

WHEREAS it is desirable to amend the "Taxation Act, 1884," Preamble.
by extending the time for hearing appeals thereunder, to
enable the Commissioner of Taxes to deal with assessments under
Part V. of the regulations made under the said Act, and for other
purposes—Be it therefore 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:

1. Clauses 43 and 50, subsections II. and III. of clause 12, sub- Repeal.
section II. of clause 37, and subsections II. and IV. of clause 44 of
the "Taxation Act, 1884," are hereby repealed.

2. This Act may be cited as the "Taxation Act Amendment Act, Short title.
1885," and shall be incorporated and read with the "Taxation Act,
1884," hereinafter called the principal Act.

3. The Commissioner shall set down the appeal for hearing at a Hearing of appeal.
sitting of the Local Court of Full Jurisdiction to be held within
four months from the expiration of the time allowed for appealing ;
and shall give particular notice thereof to the appellant at least Clause 50 altered.
fourteen days before the hearing ; and at the hearing 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.

4. If

Taxation Act Amendment Act.—1885.

Cost of appeal.

4. In all cases of appeal the court shall make such order as to costs as it shall deem just, notwithstanding anything contained in the "Taxation Act, 1884," to the contrary.

Time for appeal extended.

5. Clause 47 of the "Taxation Act, 1884," shall read as though the words "one month" occurring in the first line of the clause were omitted, and the words "two months" inserted in lieu thereof.

Commissioner may reduce without appeal.

6. It shall be lawful for the Commissioner in any case, whether notice of appeal has been given or not, to alter or reduce any assessment, or class of assessments, and to order a refund of any excess of tax that may have been paid in respect thereof.

When taxes payable.

7. The taxes for the year one thousand eight hundred and eighty-six, and every subsequent year, shall be due and payable on the fourteenth day of May in each year, anything in the principal Act to the contrary notwithstanding; and as to income derived from personal exertion, as well as to income consisting of the produce of property, the amount accruing to the taxpayer during the year immediately preceding the time for calculation shall be taken as the basis for calculation.

Income for year basis for both sources.

Notices of land tax assessments.

8. After the making of any land tax assessment, and of any alteration thereof, the Commissioner shall give particular notice to the taxpayer in respect of the land assessed of the particulars of the assessment, and of the amount of the tax which is payable in respect of such land. And in every subsequent notice for payment of the tax based upon the same assessment, it shall be sufficient to set out the assessment number and the amount of the tax payable thereunder.

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

WILLIAM C. F. ROBINSON, Governor.