



ANNO UNDECIMO

# GEORGII V REGIS.

A.D. 1920.

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## No. 1434.

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

[Assented to, December 1st, 1920.]

**B**E 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 Further Amendment Act, 1920." Short titles.

(2) The Taxation Acts, 1915 to 1919, and this Act may be cited together as the "Taxation Acts, 1915 to 1920."

(3) The Taxation Act, 1915, is hereinafter referred to as "the principal Act." No. 1200 of 1915.

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 with other Acts.

3. Section 17 of the principal Act is hereby repealed.

Repeal of exemption of income derived from land not exceeding £1,000 unimproved value.

4. (1) Income derived from land and produced from personal exertion during the period of twelve months ended on the thirtieth day of June, nineteen hundred and twenty, where the unimproved value of the land does not exceed One Thousand Pounds, shall be deemed to be income derived from personal exertion during that period, and shall be taxable accordingly.

Income derived from such land to be taxable.

(2) Income so derived and produced during any financial year subsequent to the thirtieth day of June, nineteen hundred and twenty, shall be deemed to be income derived from personal exertion during that financial year, and shall be taxable accordingly.

5. Section

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*Taxation Act Further Amendment Act.—1920.*

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Amendment of Act  
1411, 1919, s. 4—  
Super tax continued  
for year 1919-20.

**5.** Section 4 of the Taxation Act Further Amendment Act, 1919, is amended by adding at the end of subsection (2) thereof the passage “and in respect of income tax on income for the period of twelve months ended on the thirtieth day of June, nineteen hundred and twenty.”

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

W. E. G. A. WEIGALL, Governor.