



ANNO SEXAGESIMO TERTIO ET SEXAGESIMO  
QUARTO

# VICTORIÆ REGINÆ.

A.D. 1900.

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## No. 734.

An Act to amend the Taxation Acts.

[Assented to, October 31st, 1900.]

**B**E it Enacted by the Governor, with the advice and consent of the Parliament of South Australia, as follows:

1. This Act may be cited as the "Taxation Acts Amendment Act, 1900," and shall be incorporated with the "Taxation Act, 1884," and the Acts amending the same.

Short title and incorporation.

2. If the amount of purchase-money fixed by any lease for any land shall have been reduced under section 8 of "The Crown Lands Amendment Act, 1898," the assessment of such land for land tax, additional land tax, and absentee land tax, made under section 19 of the "Taxation Act Amendment Act, 1894," or any other power thereunto enabling, shall be reduced to the amount of purchase-money as reduced, and the assessment so reduced shall take effect from the thirtieth day of June, one thousand eight hundred and ninety-four. The Surveyor-General shall give notice of any such reduction of purchase-money to the Commissioner of Taxes, who shall thereupon make the necessary alteration of the assessment. Nothing herein contained shall prevent such assessment being altered by the Commissioner in accordance with the "Taxation Act, 1884," nor shall prevent the Commissioner from making a new assessment if any alteration of values of the land has taken place.

If purchase-money reduced, land tax assessment to be reduced.

Notice to Commissioner of Taxes.

3. If the rent fixed by any perpetual lease for any land shall have been reduced under section 8 of the Crown Lands Amendment Act of 1898, the assessment of such land for land tax, additional

If rent of perpetual lease reduced, land tax assessment to be reduced.

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*Taxation Acts Amendment Act.—1900.*

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Notice to Commis-  
sioner of Taxes.

land tax, and absentee land tax, made under section 19 of the "Taxation Act Amendment Act, 1894," or any other power thereunto enabling, shall be reduced in like proportion, and the assessment so reduced shall take effect from the thirtieth day of June, one thousand eight hundred and ninety-four. The Surveyor-General shall give notice of any such reduction of unimproved value to the Commissioner of Taxes, who shall thereupon make the necessary reduction of the assessment.

Overpaid land tax to  
be credited.

4. If it shall be found that by reason of such reduction any land tax shall have been overpaid, the amount so overpaid shall be credited by the Commissioner of Taxes to the same land as against any future land tax which may become payable in respect thereof.

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

TENNYSON, Governor.