ACTS OF THE PARLIAMENT OF SOUTH AUSTRALIA

—

1941



ACTS

OF

THE PARLIAMENT

OF

SOUTH AUSTRALIA

1941

With an Act reprinted pursuant to the Amendments Incorporation Act, 1937, Tables, and Indexes.

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ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 1 of 1941.

An Act to apply, out of the General Revenue, the sum of One Million Pounds to the Public Service for the year ending the thirtieth day of June, nineteen hundred and forty-two.

[*Assented to* 10*th July*, 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

1. This Act may be cited as the "Supply Act (No. 1), 1941". Short title.

2. Out of the General Revenue of the State there shall be issued and applied, from time to time, for the public service of the State for the financial year ending the thirtieth day of June, nineteen hundred and forty-two, any sum or sums of money not exceeding in the whole the sum of one million pounds. Issue and application of £1,000,000.

3. No payments for any establishment or service shall be made out of the said sum in excess of the rates voted for similar establishments or services on the Estimates for the financial year ended on the thirtieth day of June, nineteen hundred and forty-one, except the following payments, which the Treasurer is hereby authorized to make out of the said sum:— Payments not to exceed last year's Estimates except in certain respects.

(*a*) Increases of salaries or wages fixed or prescribed by any return made under any Act relating to the public service, or by any regulation, or by any award, order or determination of any court or other body empowered to fix or prescribe wages or salaries:

(*b*) The tax payable by the Government of the State pursuant to the Pay-roll Tax Act, 1941, and the Pay-roll Tax Assessment Act, 1941, of the Commonwealth.

Recoup to Governor's Appropriation Fund.

4. (1) All money appropriated from the Governor's Appropriation Fund to meet expenditure incurred between the thirtieth day of June, nineteen hundred and forty-one, and the commencement of this Act, shall be recouped to the Governor's Appropriation Fund out of the money voted by this Act, to the intent that the Governor shall thereafter have power to appropriate revenue under the authority of subsection (1) of section 72 of the Constitution Act, 1934-1940, to the full extent and for the purposes permitted by that subsection.

(2) In this section "Governor's Appropriation Fund" means the Governor's Appropriation Fund as defined by subsection (2) of section 72 of the Constitution Act, 1934-1940.

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

G. J. R. MURRAY, Governor's Deputy.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 2 of 1941.

An Act to amend the Road Traffic Act, 1934-1940.

[*Assented to 20th August,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

Short titles.

1. (1) This Act may be cited as the "Road Traffic Act Amendment Act, 1941".

(2) The Road Traffic Act, 1934-1940, as amended by this Act, may be cited as the "Road Traffic Act, 1934-1941".

(3) The Road Traffic Act, 1934-1940, is hereinafter called "the principal Act".

Incorporation.

2. This Act is incorporated with the principal Act, and that Act and this Act shall be read as one Act.

Amendment of s. 9 (10*a*) of principal Act

3. Paragraph (10*a*) of section 9 of the principal Act is amended as follows:—

(*a*) at the end of sub-paragraphs (*a*), (*b*) and (*c*) of the said paragraph the words "or Whyalla or Iron Knob" are inserted:

(*b*) at the end of paragraph (10*a*) the following definitions are inserted:—

In this paragraph—

"Whyalla" means all those portions of the hundreds of Randell and Cultana and County of York, bounded as follows:—

Commencing at the south-western corner of section 39, hundred of Randell; thence west-south-westerly at right angles with the western boundary of said section for one and a half miles; thence north-north-westerly at right angles to the north-eastern boundary of the Iron Knob Tramway in County of York; thence south-easterly along said boundary of Tramway to its intersection with the southern boundary of the hundred of Cultana; thence easterly along portion of said hundred boundary to the Sea Coast; thence generally southerly and south-westerly in the hundred of Randell following the said Sea Coast to intersect the production south-south-easterly of the western boundary of section 40; thence north-north-westerly along said production and boundary; thence north-easterly to the south-western corner of section 37; thence north-north-westerly along the western boundary of said section and production to the point of commencement:

"Iron Knob" means all that portion of County of Manchester, within a circle having a radius of one and a half miles and its centre at the south-western corner of allotment 270, Town of Iron Knob.

Amendment of s. 9 (13) of principal Act—Vehicles used in roadmaking.

4. Paragraph (13) of section 9 of the principal Act is amended by striking out the word "commercial" in sub-paragraph (*c*) thereof.

Enactment of ss. 9a and 9b of principal Act—

5. The following sections are enacted and inserted in the principal Act after section 9 thereof:—

Temporary reduction of registration fee.

9a. Where a motor vehicle is registered during the period of twelve calendar months commencing on the first day of the month following the month in which the Road Traffic Act Amendment Act, 1941, receives the Royal Assent, the registration fee for such vehicle shall be the amount which would be payable under section 9 of this Act, less twenty-five per centum thereof: Provided that if during the said period a motor vehicle is registered for six months and subsequently for twelve months, the fee payable for

the registration of the vehicle for twelve months shall be the amount which would be payable under section 9 of this Act, less twelve and a half per centum thereof.

Calculation of fees to nearest shilling.

9b. Every registration fee shall be calculated to the nearest shilling, and the amount so calculated shall be the amount payable.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 3 of 1941.

An Act to apply, out of the General Revenue, a further sum of One Million Pounds to the Public Service for the year ending the thirtieth day of June, nineteen hundred and forty-two.

[*Assented to 20th August,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short title.

1. This Act may be cited as the " Supply Act (No. 2), 1941 ".

Issue and application of £1,000,000.

2. Out of the General Revenue of the State there shall be issued and applied, from time to time, for the public service of the State for the financial year ending the thirtieth day of June, nineteen hundred and forty-two, in addition to any sum or sums of money so issued and applied pursuant to the Supply Act (No. 1), 1941, any sum or sums of money not exceeding in the whole the sum of one million pounds.

Payments not to exceed last year's Estimates except in certain respects.

3. No payments for any establishment or service shall be made out of the said sum in excess of the rates voted for similar establishments or services on the Estimates for the financial year ended on the thirtieth day of June, nineteen hundred and forty-one, except the following payments, which the Treasurer is hereby authorized to make out of the said sum :—

(*a*) Increases of salaries or wages fixed or prescribed by any return made under any Act relating to the public service, or by any regulation, or by any award, order or determination of any court or other body empowered to fix or prescribe wages or salaries:

(*b*) The tax payable by the Government of the State pursuant to the Pay-roll Tax Act, 1941, and the Pay-roll Tax Assessment Act, 1941, of the Commonwealth.

Recoup to Governor's Appropriation Fund.

4. (1) All money appropriated from the Governor's Appropriation Fund to meet expenditure incurred between the thirtieth day of June, nineteen hundred and forty-one, and the commencement of this Act, shall be recouped to the Governor's Appropriation Fund out of the money voted by this Act, to the intent that the Governor shall thereafter have power to appropriate revenue under the authority of subsection (1) of section 72 of the Constitution Act, 1934-1940, to the full extent and for the purposes permitted by that subsection.

(2) In this section " Governor's Appropriation Fund " means the Governor's Appropriation Fund as defined by subsection (2) of section 72 of the Constitution Act, 1934-1940.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 4 of 1941.

An Act to enact certain provisions for securing the safety and well-being of the people of South Australia during any war in which the Commonwealth is engaged, and for other purposes incidental thereto.

[*Assented to 28th August,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

Short title.

1. This Act may be cited as the "Emergency Powers Act, 1941".

Interpretation.

2. (1) In this Act—

"war" means war in which the Commonwealth is engaged:

"the continuance of any war" means the period commencing on the day on which the war commences, and ending on the expiration of six months after the Governor-General has issued a proclamation declaring that the war has ceased.

(2) This Act shall be construed subject to the Commonwealth of Australia Constitution Act and so as not to exceed the legislative powers of the State, to the intent that if any provision of this Act would, but for this section, have been construed as being in excess of the power of the Parliament of the State, it shall nevertheless be a valid enactment to the extent to which it is not in excess of that power.

Regulations for public security.

3. The Governor may make regulations for or with respect to securing and maintaining the safety and well-being of the civil population of the State during the continuance of any war and maintaining public order during the continuance of any war, including (but without limiting the generality of the powers conferred by this section) regulations for or with respect to—

(*a*) the removal of the civil population or any members or class thereof from any portion of the State, and the provision of shelter, food, and other commodities and services for persons so removed:

(*b*) safeguarding and regulating the production, manufacture, sale, supply and distribution of food, water, fuel, gas, electricity, and any other commodities or things:

(*c*) safeguarding and regulating the provision of any services necessary to life or health:

(*d*) maintaining and regulating transport of all kinds:

(*e*) regulating or prohibiting the use of lights:

(*f*) regulating or prohibiting the use of roads:

(*g*) the protection of property:

(*h*) the acquisition or taking possession by the State or by any prescribed person or authority whether by agreement or compulsory procedure, of any property required for the purposes of the regulations under this Act:

(*i*) the determination and payment of compensation for any property which is acquired or of which possession is taken pursuant to the regulations made under this Act:

(*j*) the constitution of administrative authorities to administer any regulations made under this Act, and the powers and duties of such authorities:

(*k*) the registration of associations and organizations which perform, or are formed for the purpose of performing, services rendered necessary or desirable by reason of the present war, and the co-ordination of the work of such associations and organizations:

(*l*) conferring upon any administrative authority (whether constituted under the regulations made under this Act or not) or upon any municipal or district council or upon any other public or local authority, the power or duty to do or

execute any act matter or thing necessary or convenient to be done or executed for carrying out the objects or purposes of the regulations made under this Act:

(*m*) empowering any municipal or district council, when so authorized by a resolution passed at a duly convened special or ordinary meeting of the council, to expend any of its revenue in carrying out any powers or duties imposed on it by regulations made under this Act:

(*n*) authorizing any prescribed persons or class of persons to enter upon or search any premises:

(*o*) the removal of livestock from any portion of the State:

(*p*) requiring any persons to furnish any prescribed information to any authority.

(2) Any regulations under this Act may be of general application, or may be limited in their application according to time, place, or circumstance.

Effect of regulations.

4. A regulation made under this Act shall have effect notwithstanding anything inconsistent therewith contained in any enactment other than this Act, or in any instrument having effect by virtue of any enactment other than this Act.

Offences and penalties.

5. (1) Any person who contravenes or fails to comply with any regulation made under this Act shall be guilty of an offence against this Act.

(2) Proceedings for offences against this Act may be heard and determined either on complaint in a court of summary jurisdiction, or on indictment in the Supreme Court.

(3) The punishment for an offence against this Act shall be—

(*a*) if the offender is prosecuted summarily—a fine of not more than one hundred pounds or imprisonment for not more than six months:

(*b*) if the offender is prosecuted upon indictment—a fine of not more than two hundred pounds, or imprisonment for not more than twelve months, or both such fine and imprisonment.

(4) Where a corporation commits an offence against this Act, any member of the governing body of the corporation, or any officer of the corporation, who knowingly authorizes or permits the commission of that offence shall also be guilty of an offence against this Act.

6. (1) The Treasurer may, without any authority or appropriation other than this Act, expend out of the general revenue of the State, for the purpose of making arrangements for securing the safety and well-being of the people of South Australia during the continuance of the present war, any sum or sums of money not exceeding in the aggregate the sum of two hundred and fifty thousand pounds. Financial provision.

(2) The money appropriated by this section may be expended for the purposes of this Act in any financial year; and section 22 of the Audit Act, 1921-1936, shall not apply to such money.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 5 of 1941.

An Act to amend the Hawkers Act, 1934.

[*Assented to 4th September,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

Short titles.

1. (1) This Act may be cited as the "Hawkers Act Amendment Act, 1941".

(2) The Hawkers Act, 1934, as amended by this Act, may be cited as the "Hawkers Act, 1934-1941".

(3) The Hawkers Act, 1934, is hereinafter referred to as "the principal Act".

Amendment of principal Act—

2. The following sections are enacted and inserted in the principal Act after section 9 thereof:—

Change of licence from one class to another.

9a. Upon the application of the holder of any licence and on payment of a fee of one shilling the Commissioner may revoke any licence held by the applicant and—

(*a*) issue to him in lieu thereof any licence of any other class mentioned in the second schedule if the fee payable for such a licence is the same or less than the fee paid in respect of the licence so revoked:

(*b*) issue to him in lieu thereof any licence of any class mentioned in the second schedule the fee payable for which is more than the fee paid in respect of the licence so revoked but in such a

case the licence shall not be issued as aforesaid unless an amount equal to the difference between the fee paid for the licence so revoked and the fee prescribed by the second schedule in respect of the licence so issued is also paid to the Commissioner: Provided that if the licence so issued is issued after the twenty-fourth day of September and before the twenty-fifth day of March following, the amount to be paid as aforesaid shall be one half of the said difference.

Transfer of employee's licence.

9b. If application is made by the holder of a hawker's licence and the Commissioner is satisfied that an employee's licence has been issued to an employee of the applicant, and that the fee for that licence was paid by the applicant, the Commissioner may, on payment of a fee of two shillings and sixpence, transfer the employee's licence to any other person, being an employee of the applicant, who the Commissioner is satisfied is a fit and proper person to hold a licence.

Amendment of principal Act, s. 11.

3. Section 11 of the principal Act is amended by adding at the end of subsection (1) thereof the words "or upon a plate securely affixed to such vehicle, boat, aeroplane or pack".

Amendment of principal Act—

4. The following section is enacted and inserted in the principal Act after section 16 thereof:—

Change of address of holder of licence.

16a. (1) Every person who is the holder of a licence shall within fourteen days after changing his permanent place of residence give to the Commissioner of Police notice in writing of his permanent place of residence.

(2) Any person who fails to give any notice as aforesaid shall be guilty of an offence and liable to a penalty of not more than five shillings.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 6 of 1941.

An Act to amend the Agent-General Act, 1901-1934.

[*Assented to 11th September,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

Short titles.

1. (1) This Act may be cited as the "Agent-General Act Amendment Act, 1941".

(2) The Agent-General Act, 1901-1934, as amended by this Act, may be cited as the "Agent-General Act, 1901-1941".

(3) The Agent-General Act, 1901-1934, is hereinafter called "the principal Act".

Incorporation.

2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act.

Amendment of s. 6 of principal Act—
Term of office of Agent-General.

3. Section 6 of the principal Act is amended by striking out therein the words "nevertheless be eligible for reappointment for a further term not exceeding three years only" and inserting "at the end of the said five years be reappointed for any term not exceeding three years, and at the end of that term of reappointment may be further reappointed for any term not exceeding three years only".

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 7 of 1941.

An Act to empower the Treasurer to refund fees or exempt persons from the obligation to pay fees in certain cases during the continuance of the present war.

[*Assented to* 11*th September*, 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short title.

1. This Act may be cited as the " Remission of Fees Act, 1941 ".

Interpretation.

2. In this Act, unless the context otherwise requires or some other meaning is clearly intended—

" fee " means fee payable to any Minister or public officer as representing the Crown, pursuant to any Act or any regulation or rule made under any Act or the practice of any department of the Government :

" continuance of the present war " means the period commencing on the third day of September, nineteen hundred and thirty-nine and ending on the day on which the Governor-General issues a proclamation declaring that the war between His Majesty the King and Germany has ceased.

Power to remit fees by reason of enlistments.

3. Where by reason of the enlistment of any person in any of the fighting forces of any part of His Majesty's Dominions during the continuance of the present war, the Treasurer considers it just that the whole or any part of any fee paid by

any person should be refunded to any person, or that any person should be exempted from the obligation to pay any fee or any part thereof, the Treasurer may, at his discretion, direct that the fee or part of a fee shall be so refunded, or, as the case may be, that the said person shall be exempted from the obligation to pay the fee or part thereof.

Power to remit fees in connection with emergency stocks.

4. (1) Where any person, pursuant to any law of the Commonwealth or the State, or to arrangements made with any Minister or other public authority of the Commonwealth or the State, holds or has arranged to hold emergency stocks of any commodity for any period during the continuance of the present war, and the Treasurer considers it just that the whole or any part of any fee paid by reason of the holding of those stocks should be refunded to any person, or that any person should be exempted from the obligation to pay any fee or any part of a fee becoming payable by reason of the holding of the stocks, the Treasurer may, at his discretion, direct that the fee or part of a fee shall be so refunded or, as the case may be, that the said person shall be exempted from the obligation to pay the fee or part thereof.

(2) This section shall be deemed to have come into operation on the first day of July, nineteen hundred and forty-one.

Appropriation of money for refunds.

5. Any money refunded under this Act shall be paid out of the General Revenue of the State, and this section without any further appropriation shall be a sufficient authority for making any such payment.

Penalty for false statements.

6. (1) Any person who in connection with any application for a refund or an exemption under this Act or for the purpose of obtaining any such refund or exemption makes any false statement shall be guilty of an offence and liable on summary conviction to a fine not exceeding fifty pounds.

(2) A person shall not be convicted for making a false statement under this section if he proves that he believed on reasonable grounds that the statement was true.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 8 of 1941.

An Act to repeal the Adulteration of Wine and Brandy Act, 1907-1935.

[*Assented to 24th September,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

Short title.

1. This Act may be cited as the " Adulteration of Wine and Brandy (Repeal) Act, 1941 ".

Repeal of Adulteration of Wine and Brandy Act, 1907-1935.

2. The Adulteration of Wine and Brandy Act, 1907-1935, is hereby repealed.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 9 of 1941.

An Act for the general appropriation of the revenue of the State for the year ending on the thirtieth day of June, nineteen hundred and forty-two, and for other purposes.

[*Assented to 1st October,* 1941.]

Preamble.

WHEREAS, by certain Acts of the Parliament of South Australia, certain moneys are or may be collected, to be paid to the Treasurer on behalf of His Majesty, His heirs and successors, for the public uses of the said State and support of the Government thereof: And whereas certain other moneys are or may become payable to the said State for the like uses, under the provisions of the Commonwealth of Australia Constitution Act, 63 & 64 Vict. ch. 12—

Be it therefore enacted by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

Short title.

1. This Act may be cited as the " Appropriation Act, 1941 ".

Further issue

2. Out of the said moneys paid by the Commonwealth of Australia, and the produce of all or any other General Public Revenues of the said State, not otherwise by law specially appropriated, there may be further issued the sum of six million, eight hundred and eighteen thousand, eight hundred and thirty-eight pounds.

Appropriation of General Revenue.

3. (1) Out of the sum of one million pounds issued under the authority of the Supply Act (No. 1), 1941, the sum of one million pounds issued under the authority of the Supply Act (No. 2), 1941, and the said sum of six million, eight hundred and eighteen thousand eight hundred and thirty-eight

pounds by this Act authorized to be issued, there may be applied and paid for defraying the charges of the State Government for the year ending the thirtieth day of June, nineteen hundred and forty-two, the sum of eight million eight hundred and eighteen thousand, eight hundred and thirty-eight pounds, the said amount being appropriated as follows, viz. :— Estimates, 1941-1942.

	£	s.	d.
Legislative Council	3,341	0	0
House of Assembly	5,679	0	0
Parliamentary Library	1,328	0	0
Parliament House	2,263	0	0
Electoral	5,573	0	0
Government Reporting	9,228	0	0
Parliamentary Standing Committee on Public Works	1,215	0	0
Legislature, Miscellaneous	17,339	0	0
Private Secretary	500	0	0
Chief Secretary	4,228	0	0
Statistical (including Principal Registrar of Births, Etc., and Public Actuary)	12,255	0	0
Audit	12,873	0	0
Printing and Stationery	58,310	0	0
Police	367,895	0	0
Sheriff and Gaols and Prisons	39,833	0	0
Hospitals	496,374	0	0
Children's Welfare and Public Relief	260,189	0	0
Central Board of Health	9,225	0	0
Chief Secretary, Miscellaneous	144,149	0	0
Attorney-General (including Registrar of Companies' Office)	5,442	0	0
Crown Solicitor	7,933	0	0
Parliamentary Draftsman	2,188	0	0
Public Trustee	8,932	0	0
Supreme Court	14,678	0	0
Adelaide Local Court	10,939	0	0
Adelaide Police Court	8,909	0	0
Country Local Courts	11,626	0	0
Coroners	1,064	0	0
Registrar-General of Deeds	21,217	0	0
Attorney-General, Miscellaneous	2,054	0	0
The Treasury and Superannuation Fund Branch	15,711	0	0
Motor Vehicles	22,714	0	0
Agent-General in England	4,272	0	0
Taxation	108,624	0	0
Stamp and Succession Duties	8,568	0	0
Immigration, Publicity and Tourist Bureau	18,222	0	0
Interest and Exchange	520,000	0	0
Unclaimed Moneys—Repayment of	100	0	0
Treasurer, Miscellaneous	177,861	0	0
Lands	132,031	0	0
Botanic Garden	10,543	0	0
Government Motor Garage	5,413	0	0
Soldier Settlement Administration, Lands and Irrigation Branches	61,985	0	0
Commissioner of Crown Lands, Miscellaneous	31,725	0	0
Public Works (Office of the Commissioner)	2,009	0	0
Labour Exchange	3,028	0	0
Engineering and Water Supply	449,584	0	0

	£	s.	d.
Architect-in-Chief	25,069	0	0
Government Offices	20,128	0	0
Cemetery (West Terrace)	4,061	0	0
Public Stores	34,584	0	0
Aborigines	33,585	0	0
Public Works	115,906	0	0
Commissioner of Public Works, Miscellaneous	15,189	0	0
Education	1,001,686	0	0
The Libraries	12,186	0	0
The Museum	6,097	0	0
The Art Gallery	3,360	0	0
School of Mines and Industries	29,866	0	0
Observatory	1,680	0	0
Minister of Education, Miscellaneous	38,454	0	0
Industry (including Public Service Commissioner's Office)	10,633	0	0
Factories and Steam Boilers	15,949	0	0
Unemployment Relief Council	72,018	0	0
Minister of Industry, Miscellaneous	726	0	0
Minister of Agriculture	3,095	0	0
Agriculture	70,149	0	0
Agricultural College	22,368	0	0
Stock and Brands	13,389	0	0
Produce	74,537	0	0
Fisheries and Game	6,242	0	0
Chemistry	13,005	0	0
Woods and Forests	6,790	0	0
Minister of Agriculture, Miscellaneous	4,746	0	0
Department of Lands (Irrigation and Drainage)	178,911	0	0
Minister of Irrigation, Miscellaneous	410	0	0
Mines	22,636	0	0
Minister of Mines, Miscellaneous	114	0	0
Harbors Board	276,044	0	0
Minister of Marine, Miscellaneous	441	0	0
Railways Department	3,436,958	0	0
Transport Control Board	5,079	0	0
Minister of Railways, Miscellaneous	59,694	0	0
Highways and Local Government	25,005	0	0
Minister of Local Government, Miscellaneous	38,879	0	0
Total Estimates, 1941-1942	£8,818,838	0	0

(2) In addition to the sums mentioned in subsection (1) of this section there may also be applied and paid out of the moneys issued as mentioned in that subsection, such sums as are necessary to pay any increases of salaries or wages which increases are payable by the State Government and are fixed or prescribed by any return made under any Act relating to the public service, or by any regulation, or by any award, order or determination of any court or other body empowered to fix or prescribe wages or salaries.

Sections 48 and 187 of the Industrial Code, 1920-1937, except so far as they require awards, orders and determinations to be laid before Parliament, shall not apply to any award, order or

determination made between the passing of this Act and the passing of the Act for the general appropriation of revenue for the year ending on the thirtieth day of June, nineteen hundred and forty-three.

Treasurer to pay the orders of Governor, and discharge by receipt of party.

4. The issue and payment by the Treasurer, from time to time, of any sum or sums of money for the purposes hereinbefore mentioned, not exceeding in the whole the sums respectively in that behalf hereinbefore specified, to such persons and in such portions as the Governor has heretofore directed by any order or orders in writing signed by him and countersigned by the Chief Secretary, or may hereafter direct by any order or orders so signed and countersigned, is hereby authorized; and the said Treasurer shall, in his accounts, be allowed credit for all sums paid by him in pursuance of such orders accordingly; and the receipts of the persons to whom such sums have been or are so paid shall be to him a full discharge for the sum or sums for which the same receipts shall be or are respectively given, and the amounts thereof shall be passed to his credit in account accordingly.

Power to issue money other than revenue or money received from the Commonwealth.

5. If the moneys paid by the Commonwealth of Australia and the produce of the General Public Revenues of the State are insufficient to make the payments authorized by section 3 of this Act, moneys may be issued to make good the deficiency out of loan funds or other public funds or out of moneys raised by way of bank overdraft.

Recoup to Governor's Appropriation Fund.

6. (1) All money appropriated from the Governor's Appropriation Fund to meet expenditure incurred between the thirtieth day of June, nineteen hundred and forty-one, and the commencement of this Act, shall be recouped to the Governor's Appropriation Fund out of the money voted by this Act, to the intent that the Governor shall thereafter have power to appropriate revenue under the authority of subsection (1) of section 72 of the Constitution Act, 1934-1940, to the full extent and for the purposes permitted by that subsection.

(2) In this section " Governor's Appropriation Fund " means the Governor's Appropriation Fund as defined by subsection (2) of section 72 of the Constitution Act, 1934-1940.

Power to make payments.

7. The Treasurer may out of the money appropriated by this Act make any payment for which money has been included in the estimates of expenditure of the Government of South Australia, passed by the House of Assembly for the financial

year ending on the thirtieth day of June, nineteen hundred and forty-two, notwithstanding that the payment is—

(*a*) in respect of a period prior to the first day of July, nineteen hundred and forty-one ; or

(*b*) at a rate in excess of the rate which, during the period in respect of which the payment is made, was in force under any return made by the Classification and Efficiency Board, pursuant to the Public Service Acts, 1936 to 1940, or under any regulation of the South Australian Railways Commissioner.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 10 of 1941.

An Act to amend the Hospitals Act, 1934.

[*Assented to 1st October,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short titles.

1. (1) This Act may be cited as the " Hospitals Act Amendment Act, 1941 ".

(2) The Hospitals Act, 1934, as amended by this Act, may be cited as the " Hospitals Act, 1934-1941 ".

(3) The Hospitals Act, 1934, is hereinafter referred to as " the principal Act ".

Amendment of principal Act, s. 4—
Definition of " director-general ".

2. Section 4 of the principal Act is amended by striking out the definition of " inspector-general " and by inserting in lieu thereof the following definition :—

" director-general " means the Director-General of Medical Services appointed pursuant to the Mental Defectives Act, 1935-1939 :

Consequential amendment of principal Act.

3. The passage " inspector-general " wherever occurring in the principal Act is struck out and in every case the passage " director-general " is inserted in lieu thereof.

Amendment of principal Act, s. 47—
Maintenance of patients in public hospitals.

4. Section 47 of the principal Act is amended—

(*a*) by striking out subsections (1) and (2) thereof and by inserting in lieu thereof the following subsections :—

(1) The director-general may from time to time in respect of any public hospital fix—

(*a*) a daily rate of payment which shall be payable for the cost of maintenance of persons as patients in the hospital:

(*b*) rates of payment which shall be payable for the treatment of persons as out-patients at the hospital:

(*c*) rates of payment which shall be payable in respect of medical supplies provided to persons from or at the hospital.

(2) If, whether before or after the commencement of this Act, any person is a patient in or is treated at, or is provided with any medical supplies from or at any public hospital, an amount in accord with the appropriate rate fixed pursuant to subsection (1), together with all other special costs and charges which may be incurred with respect to the said person, shall be a debt due to the Crown for which the following persons shall be jointly and severally liable:—

I. The person first mentioned:

II. The husband or wife of the said person:

III. If the said person is under the age of twenty-one years, the father of the said person or, if the father is dead, the mother of the said person:

IV. The children of the said person who were over twenty-one years of age at the time the liability was incurred.

(2a) The director-general may remit the whole or any part of any amount payable under this section. The director-general may, in writing, authorize any person to exercise any of the powers conferred upon the director-general by this subsection. Any such authority may be of such general or limited application as is determined by the director-general and may be revoked at any time by the director-general.

(*b*) by striking out the words "as first mentioned in subsection (1) hereof" in the first and second lines of subsection (3) thereof;

(*c*) by striking out the words " the cost of his maintenance in the public hospital " in the fourth and fifth lines of subsection (3) thereof and by inserting in lieu thereof the words " any amount payable pursuant to subsection (2) is recoverable " ;

(*d*) by inserting after the word " and " in the second line of subsection (4) thereof the words " any amount payable pursuant to this section " ;

(*e*) by striking out the words " the maintenance in any public hospital of any patient " in the second and third lines of subsection (7) thereof and by inserting in lieu thereof the words " the payment of any amount payable pursuant to this section " ;

(*f*) by striking out the word " patient " in the penultimate line of subsection (7) thereof and by inserting in lieu thereof the words " person in respect of whom the said amount is payable " ;

(*g*) by striking out the definition of " cost of maintenance " in subsection (10) thereof.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 11 of 1941.

An Act to prescribe the rates of tax payable upon income derived during the financial year ended on the thirtieth day of June, nineteen hundred and forty-one, and during certain other periods, and for purposes incidental thereto.

[*Assented to 1st October,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short title.

1. This Act may be cited as the " Income Tax (Rates) Act, 1941 ".

Incorporation.

2. This Act is incorporated with the Income Tax Assessment Act, 1936, and that Act and this Act shall be read as one Act.

Application of rates prescribed by this Act.

3. The rates of income tax prescribed by this Act shall apply—

(*a*) in respect of all assessments of income derived during the financial year ended on the thirtieth day of June, nineteen hundred and forty-one, or any accounting period lawfully adopted in lieu thereof, or any part of that year or period ; and

(*b*) in respect of all assessments of income derived during any subsequent year of income or accounting period or any part of any subsequent year of income or accounting period, where those assessments

are made before the passing of the Act fixing the rates of income tax for the financial year commencing on the first day of July, nineteen hundred and forty-two.

Rates where whole income is derived from personal exertion.

4. Where the whole taxable income of a taxpayer is derived from personal exertion, and the taxpayer is not taxable at the rates prescribed by section 6, the rate of tax payable on every pound of the taxable income shall be—

(*a*) if the taxable income does not exceed five hundred pounds—fifteen pence and six one-thousandths of a penny increasing uniformly by six one-thousandths of a penny for every pound by which the taxable income exceeds one pound;

(*b*) if the taxable income exceeds five hundred pounds, but does not exceed one thousand pounds—eighteen pence plus two one-thousandths of a penny increasing uniformly by two one-thousandths of a penny for every pound by which the taxable income exceeds five hundred and one pounds;

(*c*) if the taxable income exceeds one thousand pounds, but does not exceed seven thousand pounds—nineteen pence plus six one-thousandths of a penny increasing uniformly by six one-thousandths of a penny for every pound by which the taxable income exceeds one thousand and one pounds;

(*d*) if the taxable income exceeds seven thousand pounds—fifty-five pence.

Rates where whole income is derived from property.

5. Where the whole taxable income of a taxpayer is derived from property, and the taxpayer is not taxable at the rates prescribed by section 7, the rate of tax for every pound of the taxable income shall be—

(*a*) if the taxable income does not exceed five hundred pounds—twenty pence plus fourteen one-thousandths of a penny increasing uniformly by fourteen one-thousandths of a penny for every pound by which the taxable income exceeds one pound;

(*b*) if the taxable income exceeds five hundred pounds, but does not exceed one thousand pounds—twenty-seven pence plus two one-thousandths of a penny increasing uniformly by two one-thousandths of a penny for every pound by which the taxable income exceeds five hundred and one pounds;

(*c*) if the taxable income exceeds one thousand pounds but does not exceed seven thousand pounds—twenty-eight pence plus six one-thousandths of a penny increasing uniformly by six one-thousandths of a penny for every pound by which the taxable income exceeds one thousand and one pounds ;

(*d*) if the taxable income exceeds seven thousand pounds—sixty-four pence.

Rates payable on personal exertion incomes under £500 of taxpayers with dependent families.

6. Where the taxpayer—

(*a*) has a spouse and at least one child under the age of sixteen years at the commencement of the year of income or of the period in which the income was derived, wholly dependent on the taxpayer throughout the whole of that year of income or period ; or

(*b*) is a widower and has at least one such child so dependent,

and the whole taxable income of the taxpayer is derived from personal exertion and does not exceed five hundred pounds, the rate of tax payable on every pound of the taxable income shall, instead of the rate which would otherwise be payable, be twelve pence plus twelve one-thousandths of a penny increasing uniformly by twelve one-thousandths of a penny for every pound by which the taxable income exceeds one pound.

Rates payable on property incomes under £500 of taxpayers with dependent families.

7. Where the taxpayer—

(*a*) has a spouse and at least one child under the age of sixteen years at the commencement of the year of income or of the period in which the income was derived, wholly dependent on the taxpayer throughout the whole of that year of income or period ; or

(*b*) is a widower and has at least one such child so dependent,

and the whole taxable income of the taxpayer is derived from property and does not exceed five hundred pounds, the rate of tax payable on every pound of the taxable income shall, instead of the rate that would otherwise be payable, be seventeen pence plus twenty one-thousandths of a penny increasing uniformly by twenty one-thousandths of a penny for every pound by which the taxable income exceeds one pound.

Rates payable by unmarried persons and others.

8. (1) Where the taxpayer is not a returned soldier or returned nurse, and is a resident of the State, and was on the last day of the year of income or of the period in which the

income was derived, an unmarried person of the age of twenty-one years or upwards, a male divorced person who had not remarried and had no children, or a widower without children, the rates of tax payable on every pound of the taxable income shall be—

(*a*) where the whole taxable income is derived from personal exertion and does not exceed one thousand pounds—twenty-five pence plus two one-thousandths of a penny increasing uniformly by two one-thousandths of a penny for every pound by which the taxable income exceeds one pound ;

(*b*) where the whole taxable income is derived from personal exertion and exceeds one thousand pounds, but does not exceed seven thousand pounds—twenty-seven pence plus six one-thousandths of a penny increasing uniformly by six one-thousandths of a penny for every pound by which the taxable income exceeds one thousand and one pounds ;

(*c*) where the whole taxable income is derived from personal exertion and exceeds seven thousand pounds—sixty-three pence ;

(*d*) where the whole taxable income is derived from property and does not exceed five hundred pounds—twenty-seven pence plus eight one-thousandths of a penny increasing uniformly by eight one-thousandths of a penny for every pound by which the taxable income exceeds one pound ;

(*e*) where the whole taxable income is derived from property and exceeds five hundred pounds but does not exceed one thousand pounds—thirty-one pence plus two one-thousandths of a penny increasing uniformly by two one-thousandths of a penny for every pound by which the taxable income exceeds five hundred and one pounds ;

(*f*) where the whole taxable income is derived from property and exceeds one thousand pounds, but does not exceed seven thousand pounds—thirty-two pence plus six one-thousandths of a penny increasing uniformly by six one-thousandths of a penny for every pound by which the taxable income exceeds one thousand and one pounds ;

(*g*) where the whole taxable income is derived from property and exceeds seven thousand pounds—sixty-eight pence.

(2) Where the taxpayer would otherwise be taxable at the rates mentioned in subsection (1) of this section, but had a relative resident in Australia and wholly or mainly dependent upon his earnings during the whole of the year of income, the rates of tax on income derived by him shall be those specified in sections 4, 5, and 9. For purposes of this subsection, a relative shall not be deemed to be wholly or mainly dependent upon the earnings of the taxpayer, unless the taxpayer is allowed a concessional deduction of thirty pounds in respect of that relative.

(3) In this section—

"returned soldier" means—

(*a*) a male person who enlisted for service outside Australia in the first Great War as a member of any naval, military, or air force raised in any part of His Majesty's Dominions;

(*b*) a male person who has served outside Australia in the second Great War as a member of any naval, military, or air force raised in any part of His Majesty's Dominions, and whose service in such force has been terminated;

"returned nurse" means a nurse who served outside Australia during the first Great War or the second Great War in connection with any naval, military, or air force of any part of His Majesty's Dominions;

"the first Great War" means the war of the years 1914-1918;

"the second Great War" means the war which commenced in the month of September nineteen hundred and thirty-nine.

Rates on mixed incomes

9. Where the taxable income of a taxpayer is derived partly from personal exertion and partly from property, the rates of tax shall be—

(*a*) on that part of the taxable income which is derived from personal exertion—the rate at which tax would have been payable on the whole of the taxable income of the taxpayer, if the whole of that income had been derived from personal exertion;

(*b*) on that part of the taxable income which is derived from property—the rate at which tax would have been payable on the whole of the taxable income of the taxpayer, if the whole of that income had been derived from property.

Rates payable by trustees.

10. (1) Where the taxpayer is a trustee—

(*a*) if the beneficiary is presently entitled to the income, but is under a legal disability, the rate of tax shall be that which would be applicable if the income were directly received by the beneficiary ; and

(*b*) if there is no beneficiary presently entitled to the income, the rate shall be that which would be applicable if the income were that of an individual taxpayer taxable at the rates mentioned in sections 4, 5, and 9, in his sole individual right.

(2) Where the taxpayer is the executor or administrator of a deceased taxpayer, the rate on income derived by him as executor or administrator shall be that which would apply if the deceased taxpayer were living and had been assessed on that income.

Rates payable by companies.

11. (1) Subject to section 10 of this Act the rate of income tax on income derived by a company shall be twenty-four pence in the pound.

(2) Where interest is paid or credited by a company to any person who is a non-resident of Australia—

(*a*) on money secured by debentures of the company and used in the State, or used in acquiring assets for use or disposal in the State ; or

(*b*) on money lodged at interest in the State with the company,

the rate of tax for every pound of interest so paid or credited shall be twenty-four pence.

Exemption from tax of basic wage earner.

12. (1) Where the taxpayer has a spouse and at least one child under the age of sixteen years at the commencement of the year of income, wholly dependent on the taxpayer throughout the whole of the year of income, and the net income of the taxpayer does not exceed two hundred and twelve pounds, the taxpayer shall be exempt from tax.

(2) In this section—

" net income " means the total of—

(*a*) the assessable income of the taxpayer less all allowable deductions other than the statutory exemption and the concessional deductions ; and

(*b*) the gross income derived by the taxpayer outside the State less all deductions (other than the statutory exemption and the concessional deductions) which would be allowable deductions if that gross income were derived in the State.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 12 of 1941.

An Act to authorize the Treasurer to raise moneys to the amount of one million two hundred thousand pounds for various public works, and for other purposes.

[*Assented to 9th October,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short title.

1. This Act may be cited as the " Public Purposes Loan Act, 1941 ".

Interpretation.

2. In this Act "Financial Agreement" means the Financial Agreement made between the Commonwealth and all the States of Australia and ratified by the Financial Agreement Act, 1927.

Power to borrow.

3. The Treasurer may arrange for the sum of one million two hundred thousand pounds to be borrowed in accordance with the Financial Agreement on behalf of the State.

Application of moneys.

4. All sums of money borrowed under section 3 of this Act shall be applied to the several purposes set forth in the first schedule to this Act, and to the extent set forth in that schedule; and shall be applied by the Treasurer in such amounts and manner as the Governor, by warrant under his hand, countersigned by the Chief Secretary, from time to time authorizes and directs.

Salaries to be submitted to Parliament.

5. All salaries of officers, payable out of moneys borrowed under this Act, shall be annually submitted to Parliament.

Advances.

6. The Governor may, by warrant countersigned by the Chief Secretary, authorize the Treasurer to advance to the proper responsible Minister of the Crown, for the purposes of this Act, any sums of money not exceeding in the whole the amount authorized by this Act to be borrowed; and an amount equal to the sums of money so advanced shall be retained by the Treasurer out of any moneys borrowed under the authority of this Act, and applied in repayment of the moneys so advanced.

Power to borrow money for expenses incurred.

7. In addition to the amount of one million two hundred thousand pounds authorized by section 3 of this Act to be borrowed, there may be borrowed under that section such sum as will be sufficient to pay all discounts, charges, and other expenses incurred in connection with the borrowing of that amount of one million two hundred thousand pounds, and the amount of those discounts, charges, and other expenses shall be charged proportionately to the several purposes set forth in the first schedule to this Act.

Re-application of repaid loan moneys.

8. (1) In this section and in the following section "repaid loan moneys" means money received by the Treasurer in repayment of advances made or other sums expended out of moneys borrowed under any Act.

(2) The Treasurer may apply any repaid loan moneys for the time being in his hands to the several purposes set forth in the second schedule to this Act and to the extent therein set forth, and in such amount and manner as the Governor by warrant under his hand countersigned by the Chief Secretary from time to time authorizes and directs.

Entries of repayments in Treasury accounts.

9. Whenever the Treasurer receives any repaid loan moneys he shall make a reduction corresponding to the amount so received, in the debits of the appropriate loan accounts in the books of the Treasurer.

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

C. M. BARCLAY-HARVEY, Governor.

SCHEDULES.

THE FIRST SCHEDULE.

Undertakings to be Paid for out of Loans raised pursuant to this Act.

Undertaking.	Amount.	
WOODS AND FORESTS.	£	£
Afforestation	—	150,000
HARBORS BOARD.		
Harbors Accommodation	—	4,000
ENGINEERING AND WATER SUPPLY.		
Adelaide and Millbrook Water District	150,000	
Adelaide Sewers	200,000	
Metropolitan Floodwaters	5,000	
		355,000
ARCHITECT-IN-CHIEF.		
School Buildings	58,000	
Hospital Buildings	50,000	
		108,000
MISCELLANEOUS.		
Produce Stores	—	100,000
Advances to South Australian Housing Trust	—	350,000
Civil Defence	—	50,000
Deficiency in Revenue Account, 1940-41		83,000
Total	—	£1,200,000

THE SECOND SCHEDULE.

Undertakings to be Paid for out of Repaid Loan Moneys.

Undertaking.	Amount.	
	£	£
STATE BANK.		
Advances for Homes	100,000	
Loans to Producers	33,500	
Frost Relief	600	
Advances to Settlers	5,000	
Loans for Fencing and Water Piping	5,000	
Vermin Proof Fencing	2,000	
		146,100

Undertakings to be Paid for out of Repaid Loan Moneys—continued.

Undertaking.	Amount.	
	£	£
FARMERS' ASSISTANCE BOARD.		
Farmers Relief and Farmers Assistance Acts	130,000	
Drought Relief	5,000	
		135,000
IRRIGATION AND DRAINAGE.		
Irrigation and Reclamation of Swamp Lands	24,500	
Lessees Reclaimed Swamp Lands, Loans to	1,500	
South-Eastern Drainage	500	
		26,500
WOODS AND FORESTS.		
Afforestation (Portion of Expenditure only)	—	104,000
RAILWAYS.		
Railway Accommodation	—	400,000
HARBORS BOARD.		
Harbors Accommodation (Portion of Expenditure only)	—	31,500
ENGINEERING AND WATER SUPPLY.		
Morgan-Whyalla Water Main	750,000	
Country Water Districts	35,000	
Barossa Water District	49,000	
Beetaloo, Bundaleer and Baroota Water District	45,000	
Spring Creek and Mount Remarkable Water District	100	
Tod River Water District	31,400	
Warren Water District	9,000	
Water Conservation	500	
River Murray Weirs, Dams, Locks, etc.	20,000	
		940,000

Undertakings to be paid for out of Repaid Loan Moneys.—continued.

Undertaking.	Amount.	
ARCHITECT-IN-CHIEF.		
Hospital Buildings (Portion of Expenditure only) ..	19,000	
Police and Courthouse Buildings	11,000	
Agricultural College	1,300	
Other Government Buildings	8,600	
		39,900
MISCELLANEOUS.		
Settlement of Discharged Soldiers on Land	12,000	
Metropolitan and Export Abattoirs Board	10,000	
Expenses and Discounts of Floating Conversion Loans	60,000	
Lower River Broughton Irrigation Trust—Loan to	7,000	89,000
Total		£1,912,000

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 13 of 1941.

An Act to provide for the establishment of special courts for the trial of children, to enact certain provisions relating to delinquent children, and for other purposes.

[*Assented to 23rd October*, 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short title.

1. This Act may be cited as the " Juvenile Courts Act, 1941 ".

Commencement of Act.

2. This Act shall commence on a day to be fixed by the Governor by proclamation.

Interpretation.

3. In this Act, unless the context otherwise requires, or some other meaning is clearly intended—

" board " means the Children's Welfare and Public Relief Board established under the Maintenance Act, 1926-1937 :

" child " means boy or girl under the age of eighteen years ; and in the absence of positive evidence as to age means boy or girl apparently under the age of eighteen years :

" juvenile court " means juvenile court as defined in section 4 of this Act :

" court " means the Supreme Court or any Court of summary jurisdiction or any justices sitting to take the preliminary examination on an information for an indictable offence :

"detention" means detention in an institution :

"institution" means institution within the meaning of that term as used in the Maintenance Act, 1926-1937 :

"parent" includes father, mother, step-father, step-mother, and an adopting parent within the meaning of the Adoption of Children Act, 1925-1940.

"police district" means police district under the Police Act, 1936-1938.

Constitution and Jurisdiction of Children's Courts.

Children's courts.
Cf. U.K. 23 Geo. 5 c. 12, s. 45.

4. For the purposes of this Act any court of summary jurisdiction, if constituted either by a special magistrate or by two justices chosen from a panel of justices prepared under this Act, shall be a juvenile court.

Panels of justices for children's courts.
Cf. U.K. 23 Geo. 5 c. 12. Second schedule.

5. (1) The Attorney-General shall prepare for every police district a panel containing the names of justices who are in his opinion specially qualified to hear and determine proceedings against or in respect of children : Provided that if the Attorney-General thinks fit he may prepare one such panel for two or more police districts.

(2) The Attorney-General shall, from time to time, revise the panels of justices prepared under this section.

(3) The Attorney-General may give directions as to the mode of determining the order in which the justices whose names appear on a panel shall sit in court.

Jurisdiction of children's courts.
Cf. U.K. 23 Geo. 5 c. 12, s. 46.

6. Subject as hereinafter provided the following proceedings, namely :—

(*a*) An information or complaint against a child :

(*b*) A complaint or application under Division I of Part IV of the Maintenance Act, 1926-1937 :

(*c*) A complaint under Part V. of the Education Act, 1915-1935 :

shall not be heard by any court of summary jurisdiction which is not a juvenile court : Provided that—

(*a*) where, in the course of any proceedings before a court of summary jurisdiction other than a juvenile court, it appears that the person to whom the proceedings relate is a child, nothing in this subsection shall be construed as preventing the court if it thinks fit to do so, from proceeding with the hearing and determination of those proceedings;

(*b*) no conviction order or adjudication of a court of summary jurisdiction shall be invalid by reason only of a contravention of this section.

(2) No direction, contained in this Act, that a complaint or information shall be heard by a juvenile court shall be construed as restricting the powers of any justice to issue any summons or warrant or to entertain any application for bail or an adjournment or a remand, and to hear such evidence as may be necessary for that purpose.

Constitution of courts.

7. If at any place where it is desired to hold a juvenile court there is a special magistrate who is competent and willing to act then such juvenile court shall be constituted of such special magistrate and not of two justices.

Proceedings in Juvenile Courts.

Place of sitting.

8. A juvenile court shall not sit in any building while any court which is not a juvenile court is sitting therein.

Change of venue.

9. (1) If it appears to a juvenile court that any complaint, information or other proceedings before the court can be more conveniently economically or fairly heard and determined by some other juvenile court, the first mentioned court may desist from further proceeding with the hearing. If the court so desists it shall by memorandum signed by the Special Magistrate or the justices constituting the court refer the case for hearing and determination by the said other juvenile court.

(2) Upon so referring a case, the juvenile court may suffer the defendant to go at large or remand him into custody or discharge him upon recognizance to appear before the court to which the case has been referred when summoned so to appear.

(3) The juvenile court to which a case has been referred under this section, or a justice, shall issue a summons for the appearance of the defendant before the said court at a time and place mentioned in the summons and the said court shall have jurisdiction to hear and determine the complaint, information, or other proceedings.

Any summons issued pursuant to this subsection shall for the purpose of any law prescribing the time within which a summons

must be served or issued, be deemed to have been issued and served at the respective times when the original summons in the case was issued and served.

Attendance at court of parent of child charged with offence.

U.K. 23 Geo. 5 c. 12, s. 34.

10. (1) Where a child is charged with any offence or is for any other reason brought before a juvenile court, the court may order that his parent or guardian shall attend at the court before which the case is heard or determined during all the stages of the proceedings, unless sooner excused by the court.

(2) The parent or guardian whose attendance shall be required under this section shall be the parent or guardian having the actual possession and control of the child: Provided that if that person is not the father, the attendance of the father may also be required.

(3) When the court makes an order under subsection (1) of this section, it may adjourn the hearing of the case.

(4) The court shall cause every such order to be served upon the parent or guardian therein named. Any person who, having been served with notice of an order under this section, fails to attend the court in compliance therewith, shall be guilty of an offence and liable on summary conviction to a fine not exceeding fifty pounds.

(5) The attendance of the parent of a child shall not be ordered under this section in any case where the child was before the institution of the proceedings removed from the custody or charge of his parent by an order of a court.

Persons present in juvenile court.

U.K. 23 Geo. 5 c. 12, s. 47 (2).

11. (1) No person shall be present at any sitting of a juvenile court except—

(*a*) members and officers of the court and officers of the board:

(*b*) parties to the case before the court, their counsel, and solicitors:

(*c*) witnesses whilst giving evidence and whilst permitted by the court to remain in court:

(*d*) any parent or guardian of a child who is a party to the case before the court:

(*e*) *bona fide* representatives of newspapers or news agencies:

(*f*) such other persons as the court specially authorizes to be present.

(2) A juvenile court may, in its discretion, order a child to retire from the court room while any evidence is being given concerning the neglect or destitute condition of that child.

Restriction on newspaper reports of proceedings of juvenile court.
U.K. 23 Geo. 5 c. 12, s. 49.

12. (1) Subject as hereinafter provided, no newspaper report of any proceedings in a juvenile court or of any proceedings in the Supreme Court on appeal from a juvenile court shall reveal the name, address, or school, or include any particulars calculated to lead to the identification of any child concerned in those proceedings, either as being the person against or in respect of whom the proceedings are taken, or as being a witness therein, nor shall any picture be published in any newspaper as being or including the picture of any child so concerned in any such proceedings as aforesaid: Provided that the court may in any case, if satisfied that it is in the interests of justice so to do, by order dispense with the requirements of this section to such extent as may be specified in the order.

(2) Any person who publishes any matter in contravention of this section shall be guilty of an offence and liable on summary conviction to a fine of not more than fifty pounds.

Examination of child offenders.

13. (1) When a juvenile court has found that the offence or other matter alleged against a child is proved, the court may order the child to be examined by a physician, psychiatrist or psychologist directed by the court to conduct such examination.

(2) Before making an order in respect of a child the court may consider and act upon any report on the child prepared under subsection (1) of this section and any other report on the child's character, conduct, upbringing, environment, physical condition and past history, if such report is prepared by a person who has personally investigated those matters: Provided that before the order is made—

(*a*) the contents of any such report shall be made known to the child or his parent, counsel, or solicitor if the child, parent, counsel or solicitor so requests:

(*b*) the child or his parent, counsel, or solicitor shall if he so desires be given an opportunity of cross-examining the person who prepared the report, on the matters therein dealt with:

(*c*) the court shall if so required by the child or his parent, counsel, or solicitor procure the attendance of the said person before the court for cross-examination.

(3) Pending the examination of a child or the procuring of any report upon him, the court or a justice may, from time to time, adjourn the case.

(4) For the purposes of enabling a child to be examined as mentioned in this section the court may order that the child be taken to an institution or other suitable place (not being a mental hospital, receiving home, prison or gaol) and that the child submit himself to such examination.

Reference of cases to Adelaide Juvenile Court.

14. (1) Where any juvenile court, other than the Adelaide Juvenile Court, has found the offence or other matter alleged in an information or complaint against a child proved, and is of opinion that it is expedient to refer the case to the Adelaide Juvenile Court in order that the child may be examined and further dealt with by that Court, the first mentioned court may—

(*a*) refer the case to the Adelaide Juvenile Court and remand the child to the custody of the board or some other suitable custody; and

(*b*) transmit to the Adelaide Juvenile Court the information or complaint, together with the evidence, a statement of the finding by the court, and any other relevant documents.

(2) When a case is so referred the child shall be examined and reported on by one or more physicians, psychologists or psychiatrists nominated by the special magistrate of the Adelaide Juvenile Court.

(3) The Chairman of the board or an officer authorized by him shall, at a convenient time after the examination, bring the child before the Adelaide Juvenile Court and apply to that court to make an order with respect to the child.

(4) On such an application the Adelaide Juvenile Court shall consider the evidence taken by the court which heard the case, the finding of that court and the reports made upon the child under subsection (2) of this section and any other relevant matters, and may make any order in respect of the child which is authorized by law and which the court deems just.

Principles to be observed in making orders against children.

15. Every juvenile court in making any order against a child shall have regard to the welfare of the child and the desirability of removing him from unsuitable surroundings and making proper provision for his education and training.

General Provisions as to Children.

Separation of children from adults. U.K. 23 Geo. 5 c. 12, s. 31.

16. The Governor may make regulations—

(*a*) for preventing a child while detained in a police station, or while being conveyed to or from any court, or while waiting before or after attendance in any court, from associating with an adult (not being a relative) who is charged with any offence; and

(*b*) for ensuring that a girl (being a child) shall, while so detained, being conveyed, or waiting, be under the care of a woman.

Duty of court as to explaining charge, etc.

17. Where a child charged with an offence is not represented by counsel or solicitor, the court—

(*a*) shall explain to him in simple language the nature of the allegations against him, including their legal implications, such as the intention to commit the offence, but no particular form of words shall be necessary;

(*b*) shall ask the child questions to elicit his version of the facts and may cross-examine any witnesses:

Provided that no order or adjudication of a court shall be invalid or defective on the ground only of failure to comply with this section.

Committal of children.

18. (1) When—

(*a*) the hearing of any proceedings against a child is adjourned or a child is committed for trial or sentence, and the child is not released on bail; or

(*b*) a child has made default in compliance with any order or judgment of a court for which default he would, if he were an adult, be liable to be committed to prison,

the court or justice shall instead of committing the child to prison commit him to custody in an institution or other place of security (not being a prison) to be there detained for the period for which he is remanded or until he is thence delivered in due course of law: Provided that if the court or justice is of opinion that he is of so unruly a character that he cannot safely be so committed, or that he is of so depraved a character that he is not a fit person to be so detained the child may be committed to some other form of custody to be named in the order.

(2) A commitment under this section may be varied, or, in the case of a child who proves to be of so unruly a character that he cannot safely be detained in such custody or to be of so depraved a character that he is not a fit person to be so detained, revoked, by the court or justice by which or by whom the order was made; and if it is revoked the child may be committed to some other form of custody to be named in the order.

Extension of power to take depositions of child.

U.K. 23 Geo. 5 c. 12, s. 42.

19. Where a justice of the peace is satisfied by the evidence of a duly qualified medical practitioner that the attendance before a court of any child in respect of whom an offence is alleged to have been committed would involve serious danger to his life or health, the justice may take in writing the deposition of the child on oath, and shall thereupon sign the deposition and add thereto a statement of his reasons for taking it and of the day when and place where it was taken, and of the names of the persons (if any) present at the taking thereof.

Admission of deposition in evidence.

U.K. 23 Geo. 5 c. 12, s. 43.

20. Where, in any proceedings in respect of an offence against a child the court is satisfied by the evidence of a duly qualified medical practitioner that the attendance before the court of any child in respect of whom the offence is alleged to have been committed would involve serious danger to his life or health, or if the child is dead, any deposition of the child shall be admissible in evidence either for or against the accused person without further proof thereof if it purports to be signed by the justice by or before whom it purports to be taken: Provided that the deposition shall not be admissible in evidence against the accused person unless it is proved that reasonable notice of the intention to take the deposition has been served upon him and that he or his counsel or solicitor had, or might have had, if he had chosen to be present, an opportunity of cross-examining the child making the deposition.

Provision for cases where child is sentenced to imprisonment.

21. (1) If a court, in the belief that any person brought before it is not under the age of eighteen years, sentences that person to imprisonment, and that person is at the time of the sentence under the age of eighteen years, that sentence shall not be invalid and the imprisonment thereunder shall be lawful but the following provisions shall apply.

(2) The court by which the sentence was imposed or any court to which an appeal has been or could have been brought shall have power to reconsider and vary the sentence and for that purpose to give any direction and make any order which the court deems proper.

(3) The application for reconsideration may be made by the person sentenced or the Attorney-General or the Comptroller of Prisons.

Provision for cases where person over eighteen is sent to institution.

22. (1) If a court, in the belief that any person brought before it is under the age of eighteen years, orders that person to be sent to and detained in an institution, or to be placed in the custody and under the control of the board, and such person

is of or over the age of eighteen years, the order shall not be invalid and any action taken in accordance therewith shall be lawful, but the following provisions shall apply.

(2) The court by which the order was made or any court to which an appeal has been or could have been brought shall have power to reconsider and vary the order and for that purpose to give any direction and make any order which the Court thinks proper.

(3) The application for reconsideration may be made by the person against whom the order was made or by the Attorney-General or by or on behalf of the board.

Age of criminal responsibility. U.K. 22 Geo. 5 c. 12, s. 50.

23. It shall be conclusively presumed that no child under the age of eight years can be guilty of an offence.

Punishment of homicide. U.K. 22 Geo. 5 c. 12, s. 53.

24. (1) Sentence of death shall not be pronounced on or recorded against a child, but in lieu thereof the court shall sentence him to be detained during the Governor's pleasure, and, if so sentenced, he shall be liable to be detained in such place and under such conditions as the Governor may direct.

(2) A person detained pursuant to the directions of the Governor under this section shall, while so detained, be deemed to be in legal custody.

(3) Any person so detained may, at any time, be discharged by the Governor on licence.

Such a licence may be in such form and may contain such conditions as the Governor directs, and may, at any time, be revoked or varied by the Governor.

(4) Where a licence has been revoked, the person to whom the licence related shall return to such place as the Governor directs, and if he fails to do so may be apprehended without warrant and taken to that place.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 14 of 1941.

An Act to amend the Mortgagors Relief Act, 1931-1940.

[*Assented to 23rd October*, 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short titles.

1. (1) This Act may be cited as the " Mortgagors Relief Act Amendment Act, 1941 ".

(2) The Mortgagors Relief Act, 1931-1940, as amended by this Act, may be cited as the " Mortgagors Relief Act, 1931-1941 ".

(3) The Mortgagors Relief Act, 1931-1940, is hereinafter called " the principal Act ".

Incorporation.

2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act.

Amendment of s. 5 of the principal Act—

3. Subsection (1) of section 5 of the principal Act is amended—

Extension of time for applying for relief.

(*a*) by striking out the word " forty-one " in the fifth line, and inserting in lieu thereof the word " forty-two " :

(*b*) by striking out the word " forty-two " occurring in paragraph I. and in paragraph II. and inserting in lieu thereof in each case the word " forty-three ".

Amendment of s. 5a of principal Act—Applications for relief after proceedings instituted by mortgagee.

4. Section 5a of the principal Act is amended by striking out in the fourth line thereof the words " Mortgagors Relief Act, 1940 " and inserting in lieu thereof the words " Mortgagors Relief Act Amendment Act, 1941 ".

Amendment of s. 8 of principal Act—Extension by trustees.

5. Section 8 of the principal Act is amended by striking out the word " forty-two " in the seventh and eighth lines and inserting in lieu thereof the word " forty-three ".

Amendment of s. 9 of principal Act—Notices by mortgagees.

6. Section 9 of the principal Act is amended by striking out the word " forty-two " in the third line thereof and inserting in lieu thereof the word " forty-three ".

Amendment of s. 12 of principal Act—Guarantees.

7. Section 12 of the principal Act is amended by striking out the word " forty-two " in the fifth line and inserting in lieu thereof the word " forty-three ".

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

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No. 15 of 1941.

An Act to revive the operation of certain of the provisions of the Mining Act Amendment Act, 1931, and for incidental purposes.

[*Assented to 23rd October*, 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

Short titles.

1. (1) This Act may be cited as the "Mining Act Amendment Act, 1941".

(2) The Mining Act, 1930-1931, as amended by this Act and by the Mining (Petroleum) Act, 1940, may be cited as the "Mining Act, 1930-1941".

Repeal of s. 12 of Mining Act Amendment Act, 1931.

2. Section 12 of the Mining Act Amendment Act, 1931, is repealed and from the passing of this Act—

(*a*) the provisions of sections 2 to 7 (both inclusive), 9 and 11 of the Mining Act Amendment Act, 1931, shall be deemed to be revived and shall be of full force and effect;

(*b*) the Mining on Private Property Act, 1909, and the Mining on Private Property Act Amendment Act, 1916, are repealed.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 16 of 1941.

An Act to amend the Weights and Measures Act, 1934-1940.

[*Assented to 23rd October*, 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short titles.

1. (1) This Act may be cited as the " Weights and Measures Act Amendment Act, 1941 ".

(2) The Weights and Measures Act, 1934-1940, as amended by this Act, may be cited as the " Weights and Measures Act, 1934-1941 ".

(3) The Weights and Measures Act, 1934-1940, is hereinafter referred to as " the principal Act ".

Amendment of principal Act, s. 30—Provision for weighing and measuring.

2. Section 30 of the principal Act is amended by inserting therein after subsection (1) thereof the following subsection :—

(1a) If any such person fails to have a weighing instrument, measuring instrument, or measure, or any necessary weights, in a place as required by subsection (1), he shall be guilty of an offence and liable to a penalty not exceeding five pounds.

Amendment of principal Act, s. 32—Sale by weight or measure.

3. Section 32 of the principal Act is amended by inserting after the word " sold " in the fifth line thereof the words " or delivered ".

4. Section 65 of the principal Act is amended by striking out the words "within the meaning of this Act" occurring in the third and the sixth lines thereof.

Amendment of principal Act, s. 65—

Evidence as to possession.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 17 of 1941.

An Act to amend the Local Government Act, 1934-1939, so as to confer upon the council of the City of Adelaide certain powers relating to the opening, diverting, altering, or increasing the width of streets and roads.

[*Assented to 30th October,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short titles.

1. (1) This Act may be cited as the " Local Government Act Amendment Act, 1941 ".

(2) The Local Government Act, 1934-1939, as amended by this Act, may be cited as the " Local Government Act, 1934-1941 ".

(3) The Local Government Act, 1934-1939, is hereinafter referred to as " the principal Act ".

Incorporation.

2. This Act is incorporated with the principal Act, and that Act and this Act shall be read as one Act.

Amendment of principal Act, Part XLV.

3. Part XLV. of the principal Act is amended by inserting at the end thereof the following Division :—

DIVISION IV.—POWERS RELATING TO STREETS AND ROADS.

Power to take land.
Cf. W.A. 11, 1925, s. 2.

871a. (1) Without limitation of any other power conferred upon the council, the council of the City of Adelaide may acquire by agreement or compulsorily any land in the said city which in the opinion of the council is required for the construction of new streets or roads or for the widening, altering, diverting, or extension of existing public streets or roads.

(2) In deciding the land to be so acquired, the council shall not be restricted to the acquisition of the land actually required for the said purposes, but the council may acquire such additional land on either side or on both sides or at either or both ends of the proposed new street or road or of the street or road to be widened, altered, diverted, or extended for such depth as the council may deem expedient.

Power to enter lands.

871b. For the purposes of this Division the council, by its officers, servants, or agents, may enter upon and survey any lands within the said city.

Dealing with land when required. Cf. W.A. 11, 1925, s. 3.

871c. The council may, in respect of any land acquired by it under this Division, do all or any of the following things :—

I. Demolish or repair any buildings or works thereon :

II. Construct new buildings or erections thereon :

III. Close, alter, widen, extend, or divert any existing street or road thereon :

IV. Construct and open any new street or road thereon :

V. Alter the levels of the said land, and alter existing drains, and construct new drains and storm-water sewers thereon :

VI. Generally alter, remodel, and improve the said land and buildings in such manner as the council may think fit :

VII. Sell the whole or any portion of the said land, in one or more lots, on such terms and conditions (including power to take securities for any balance of purchase money) as the council may think fit :

VIII. Lease the whole or any portion of the said land for such periods, and on such terms and conditions, as the council may think fit.

Colonnading of streets and roads. Cf. N.S.W. 58, 1932, s. 77.

871d. (1) Without limitation of any other power conferred upon the council, the council may widen any public street or road by including in the carriageway the whole or a part of the footway, and acquiring by agreement or compulsorily from any owner of abutting land any land required for the whole or a part of a new footway, subject to a reservation of specified rights in favour of the owner.

(2) Any land required for widening a public street or road in accordance with this section may be acquired, subject to a reservation of such of the following rights in

favour of the owner as the council may at or before the time of acquisition determine, that is to say :—

I. A right to the ownership, possession, occupation, and use of any existing building, room, or cellar, so far as the same is at a specified height or depth above or below the level of the new footway, and subject to the right of the council to make such structural alterations as may be required :

II. A right to erect any building in accordance with the provisions of any Act relating to the erection of buildings in the said city at a specified height above the level of the new footway, and to own, possess, occupy, and use the same :

III. A right of support for any building coming within paragraph I. or II. of this subsection.

Re-alignment of streets or road.
Cf. N.S.W. 58, 1932, s. 78.
Cf. N.S.W. 9, 1934, s. 14

871e. (1) The council may cause any aligned public street or road to be re-aligned under this section in order to widen the street or road.

(2) Any re-alignment under this section may be carried into effect by the acquisition under this Division of the necessary land, or under the succeeding provisions of this section relating to the re-alignment method of acquiring land, or by a combination of those methods.

(3) Where the council proposes to apply the re-alignment method of acquisition to any lands affected by a re-alignment it shall serve notice accordingly upon the owners of lands affected ; and until such notice is served the interests of the said owners shall not be affected by the re-alignment.

(4) A plan showing the re-alignment shall be lodged by the council in the office of the Registrar-General and in the office of the Surveyor-General. The provisions of Division III. of Part XVII. shall not apply to a re-alignment under this section.

(5) Under the re-alignment method compensation for any injurious effects suffered by reason of the re-alignment may be claimed, but shall be limited to payment of the value of the land taken from any owner by reason of the re-alignment, together with the damage, if any, caused by the severing of the land from other land of the owner.

The said value and damage shall be ascertained and the said compensation shall be payable—

(*a*) in the case of vacant land, as at the date when the notice referred to in subsection (3) is served on the owner of the land ; and

(*b*) in all other cases as at the date when the land is cleared of buildings and obstructions by the owner or lessee, whether for the purpose of building to the new alignment or not.

Subject to the provisions of this section, from the date upon which the said compensation is payable, the land shall vest in the council for a public street or road. For the purpose of ascertaining the said compensation the land shall be deemed to have been acquired compulsorily by the council and the value of the land shall be taken to be its value as vacant land at the date the said compensation is payable as aforesaid.

(6) Where any public street or road is re-aligned, and where the re-alignment method is applied, the owner of any land or building or work affected by the re-alignment shall not, except in the circumstances provided for in subsection (10), construct, build, place, reconstruct, rebuild, replace, or repair any building or work, or portion of a building or work, standing upon the land between the old alignment and the new : Provided that the council may approve the execution of minor and not substantial repairs in order to permit of the reasonable preservation of any existing building or work, but not so as to violate the intention of this section.

(7) Whether or not the council has elected to apply the re-alignment method it may at any time, and notwithstanding any such election, decide to acquire any or all of the lands affected by the re-alignment.

(8) Notwithstanding the provisions of any Act, the land between the old alignment and the new shall not form part of the street or road until the council has acquired title to the land, and has notified the fact in the *Gazette*, or a dedication thereof as a public street or road has been effected.

(9) Where land is acquired by the re-alignment method the council may, notwithstanding anything contained in this Act, lease the whole or any part of such land to any owner of land from whom the land is acquired or his successors in title, for not more than ten years at any one time and subject to such terms, conditions, and reservations as the council may decide.

(10) The lessee of any such land may erect thereon at his own expense a building not exceeding one storey in height, or other improvements of such materials and to such design as are approved by the council.

The council shall not be bound to require any such structure to be erected of brick, stone, concrete, or other like materials of a permanent nature, notwithstanding the provisions of any Act, regulation, or by-law relating to building for the time being in force.

(11) All buildings or other improvements so erected by the lessee shall remain the property of the lessee and shall be removed by him immediately upon or prior to the determination of the lease.

(12) No compensation shall be paid in respect of any injury, damage, or disturbance arising from the re-entry by the council into possession of the land upon the expiration or determination of any such lease.

Wires, etc. above new or widened streets and roads.

871f. (1) If any new street or road is opened pursuant to this Division or if any street or road is widened, altered, diverted, or extended pursuant to this Division, then notwithstanding the provisions of any other Act to the contrary, no person shall construct or place or cause to be constructed or placed any wires, cables, pipes, conduits, poles, feeder-pillars, or any other works of any kind whatsoever (all of which shall hereinafter in this section be deemed to be included in the term "works") so that any part thereof is above the surface of the street or road unless the consent of the council is obtained thereto and unless the works are constructed and placed in such appropriate manner and place and subject to such reasonable conditions as the council may require.

(2) If—

(*a*) the council refuses or neglects to give its consent as aforesaid to any person who apart from this section is by law entitled to construct or place such works above the surface of the street or road ; or

(*b*) consent as aforesaid is given by the council but the person to whom the consent is given is dissatisfied with any requirement of the council in connection with the construction or placing of the works,

the said person may apply to the local court of full jurisdiction at Adelaide for an order under this subsection. Upon such application the local court may by order direct that such person may construct or place or cause to be constructed or placed such works above the surface of the street or road and may give any directions as to the manner in and place where and conditions upon which the works shall be constructed or placed. Every such order shall be final and conclusive.

(3) If any works are constructed or placed contrary to the provisions of this section, the council may remove the same and re-instate the street or road and recover the costs of so doing from the person who constructed or placed or caused to be constructed or placed the same as aforesaid.

(4) This section shall not apply to anything done pursuant to any of the provisions of the Sewerage Act, 1929-1936, or the Waterworks Act, 1932-1936.

(5) Subject to compliance with the provisions of sections 871h and 871i of this Act, this section shall not apply to anything done by the Municipal Tramways Trust pursuant to the provisions of the Municipal Tramways Trust Act, 1935-1940.

Removal of wires, mains, etc.

871g. (1) If by reason of the widening, altering, diverting or extending of any street or road pursuant to this Division, it becomes necessary or expedient to remove any wire, cable, pipe, conduit, pole, feeder-pillar, inspection pit, drain or other works of whatsoever kind (all of which shall hereinafter in this subsection be deemed to be included in the term " works ") constructed, erected or laid above, upon, in, or under the said street or road, the owner of such works may, and upon receiving notice from the council requiring him so to do, shall remove such works and may, subject to compliance with section 871f, construct, erect, or lay down the same or other similar works in the street or road. Any such owner may in any court of competent jurisdiction recover from the council any costs reasonably incurred by such owner by reason of or incidental to the removal, or construction, erection, or laying down of such works.

(2) If by reason of the widening, altering, diverting or extending of any street or road pursuant to this Division, it becomes necessary or expedient, in the opinion of the Commissioner of Waterworks or the Commissioner of Sewers or the Municipal Tramways Trust, to remove any wire, cable, pipe, conduit, pole, feeder-pillar, inspection pit, drain, sewer, main, hydrant or other works of whatsoever kind (all of which shall hereinafter in this subsection be deemed to be included in the term " works ") of the Commissioner of Waterworks, Commissioner of Sewers, or Municipal Tramways Trust, as the case may be, which is constructed above, upon, in or under the said street or road, the Commissioner of Waterworks, or Commissioner of Sewers, or Municipal Tramways Trust, as the case may be, may remove such works and may construct, erect or lay down the same or similar works in the street or road and may,

in any court of competent jurisdiction, recover from the council any costs reasonably incurred by reason of or incidental to the removal or construction, erection or laying down of such works.

Restriction on use of streets for tramways.

871h. If any new street or road is opened pursuant to this Division, or if any street or road is widened, altered, diverted or extended pursuant to this Division, then notwithstanding the provisions of any other Act to the contrary, no person shall lay down any tramway in the street or road unless the consent of the council thereto is first obtained: Provided that nothing in this subsection shall be deemed to apply to the repair, renewal, or alteration of any tramway which is in any street or road at the time of the widening, alteration, diversion, or extension thereof.

Use of streets and roads for omnibus services.

871i. (1) At least one month before any new street or road is opened pursuant to this Division or any street or road is widened, altered, diverted or extended pursuant to this Division, the council may give to the Municipal Tramways Trust notice in writing of the intention of the council to open the new street or road or to widen, alter, divert or extend the street or road, as the case may be. The Municipal Tramways Trust may within one month of the giving of notice as aforesaid, by notice in writing inform the council that it is the intention of the Municipal Tramways Trust to use or to permit the use of the new street or road or the widened, altered, diverted or extended street or road, as the case may be, as a route for motor or other omnibuses of the Municipal Tramways Trust or for motor omnibuses licensed by the Municipal Tramways Trust pursuant to the Municipal Tramways Trust Act, 1935-1940.

(2) If notice is given by the council as aforesaid and the Municipal Tramways Trust does not inform the council as aforesaid, then, notwithstanding the provisions of any other Act to the contrary, the new street or road so opened or, as the case may be, the street or road so widened, altered, diverted or extended shall not be used as the route of any motor or other omnibus of the Municipal Tramways Trust or of any motor omnibus licensed pursuant to the Municipal Tramways Trust Act, 1935-1940, unless the council consents to such use.

Power to borrow money.

871j. (1) The council may, without obtaining the consent of the ratepayers, borrow upon the security of the general rates and revenue of the council, from whatever source arising, such sums of money as from time to time may be required for any of the purposes of this Division or for the carrying out of any of the works

authorized by this Division: Provided that no such sum of money shall be borrowed except with the consent of the Governor.

(2) The total for the time being unrepaid of the amounts borrowed by the council pursuant to the powers conferred by this Division shall not at any time exceed an amount which is equal to two-thirds of the assessed annual value for the time being of the ratable property in the City of Adelaide.

(3) Money borrowed as aforesaid shall not be taken into account in calculating the amount the council may borrow under any other provisions of this Act.

Sale of debentures.

871k. All moneys borrowed under the provisions of this Division shall be raised by the sale of debentures to be issued by the council in such series at such times and in such manner as the council may think fit. The council may on the maturity of any debentures issue new debentures to retire or repay the same. All such original or substituted debentures shall have a currency not exceeding in the aggregate fifty years and shall be in the form of form No. 1 or form No. 2 in the twentieth schedule or in a form to the like effect, as the council may determine, and the council may fix the price either at above or below par at which the debentures may be sold.

Repayment of money borrowed.

871l. Money borrowed under the provisions of this Division shall be repaid within a period of fifty years and the council shall establish a sinking fund to provide for such repayment: Provided it shall not be necessary to provide or invest any separate sinking fund in respect of debentures issued by the council in form No. 1 in the twentieth schedule or in a form to the like effect if the moneys which would otherwise constitute the sinking fund are paid to the holders of the coupons issued with the said debentures on account or in satisfaction (as the case may be) of both principal and interest in terms of the said debentures.

Investment of sinking fund.

871m. (1) The sinking fund in respect of debentures issued by the council in form No. 2 in the twentieth schedule or in a form to the like effect shall be invested in the purchase of Government securities or such other securities as may be approved by the Minister in writing and the produce of all such investments shall be re-invested in like manner.

(2) The council may at any time apply the whole or any part of the sinking fund in or towards the discharge of any moneys borrowed under this Act or in the purchase

or redemption of any current or overdue debenture of the council; but the council shall, in every such case, recoup the fund by paying into it every half-year a sum equal to the interest which any sum so applied would have produced if left invested.

(3) If in any year after the year following that in which a loan is raised in respect of which a sinking fund is to be established the council does not within seven days after notice in that behalf signed by the Minister has been given to the clerk show to the satisfaction of the Minister or an officer to be appointed by him that the annual payments and investments required by this Division for the formation of the said sinking fund have been duly made, the Minister may apply to the Supreme Court for the appointment of a receiver of the rates and other revenue of the council. And the said court and the receiver so to be appointed shall have all such powers *mutatis mutandis* as are provided by this Act for the benefit of the holders of unpaid debentures.

Repayment of debentures.

871n. (1) The debentures issued under the provisions of this Division and the interest payable thereon shall be paid by the council out of the general rates and revenue of the council or out of a special rate or partly out of general rates and revenue and partly out of a special rate as the council think fit: Provided that if the general rates and revenue of the council are insufficient for that purpose the council, without obtaining the consent of the ratepayers and notwithstanding anything to the contrary contained in this Act, is hereby authorized and required to declare, levy, and get in a sufficient special rate and to apply the proceeds, or so much thereof as may be required, for that purpose, and shall hold any surplus to answer any future liability in respect of the said debentures.

(2) In anticipation of the declaration or getting in of any special rate the council may discharge all or any portion of the liability of the council in respect of the said debentures out of any funds for the time being belonging to it or may borrow such money as may be required for the purpose of meeting the said liability.

Provisions as to rates.

871o. All the provisions of this Act shall, subject to this Division, apply to a rate declared, or to be declared, under this Division.

Powers of debenture holders.

871p. Upon default being made by the council in making any payment whether of principal and interest or principal or interest to the holder of any debenture or coupon the holder thereof shall in addition to all other rights and remedies conferred by law have all the rights and remedies of a holder of a debenture or coupon thereof conferred by Part XXI.

Provisions of this Division.

871q. The provisions of this Division shall be read and construed cumulatively with, and not in exclusion of or derogation from, any provisions of Part XXI. relating to the borrowing powers of the council.

Power to obtain plans, etc.

871r. The council may use the general rates and general revenue of the council for the purpose of obtaining plans, estimates, and reports as to the cost or desirableness of acquiring land and carrying out works under the provisions of this Division: Provided that in the event of the land being acquired or the works carried out any such preliminary expenditure shall be charged to the special account to which the cost of the acquisition or works shall be charged.

Exercise of certain powers by council.

871s. (1) The council shall not exercise any of the powers given to the council by section 871a, 871d, 871e or 871j or by paragraph II. or VI. of section 871c, unless at least two-thirds of the members of the council then in office vote in favour of a resolution for the exercise of such power.

(2) If two-thirds of the number of the members of the council at the relevant time is not an integer, then, for the purposes of this section, two-thirds of the members of the council shall be deemed to be the integer nearest to but more than two-thirds of the number of members then in office.

Amendment of principal Act, s. 3—Arrangement.

4. Section 3 of the principal Act is amended by inserting after the line "Division III.—River Torrens Improvement" the line "Division IV.—Powers relating to Streets and Roads".

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 18 of 1941.

An Act to amend the Marriage Act, 1936.

[*Assented to 30th October,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short titles.

1. (1) This Act may be cited as the " Marriage Act Amendment Act, 1941 ".

(2) The Marriage Act, 1936, as amended by this Act, may be cited as the " Marriage Act, 1936-1941 ".

(3) The Marriage Act, 1936, is hereinafter referred to as " the principal Act ".

Amendment of principal Act, s. 26—Consent to marriage of minor.

2. Section 26 of the principal Act is amended by adding at the end of subsection (1) thereof the words " and the signature of any parent or guardian giving such consent shall be witnessed by the principal registrar or the deputy registrar or by a district registrar, officiating minister, officiating registrar, justice, or commissioner for taking affidavits in the Supreme Court."

Consequential amendment of principal Act, third schedule.

3. The form No. 3 in the third schedule to the principal Act is amended—

(*a*) by striking out the words " who is under the age of twenty-one years " in the said form and by inserting in lieu thereof the passage " who was born at .....on the.....day of.....19 ";

(*b*) by inserting after the line " Dated this day of 19 ", the following passage :—

Signed before me this day of 19 .

.....Officiating Minister.

.....Officiating Registrar.

.....District Registrar.

.....Principal Registrar.

.....Deputy Registrar.

.....Justice of the Peace.

.....Commissioner for taking affidavits in the Supreme Court.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 19 of 1941.

An Act to amend the law relating to the warehousing of goods.

[*Assented to 30th October,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short title.

1. This Act may be cited as the " Warehousemen's Liens Act, 1941 ".

Commencement.

2. This Act shall come into operation on a day to be fixed by proclamation.

Interpretation.
Cf. Vic. 4562, 1938, s. 2.
Cf. N.S.W., 19, 1935, s. 2.

3. In this Act, unless inconsistent with the context or subject matter—

" goods " includes personal property of any kind that may be deposited for storage with a warehouseman as bailee :

" warehouseman " means a person lawfully engaged in the business of storing goods as a bailee for hire or reward.

Declaration of warehouseman's lien.
Cf. Vic. 4562, 1938, s. 3.
Cf. N.S.W. 19, 1935, s. 3.

4. Subject to the provisions of section 6, every warehouseman shall have a lien on goods deposited with him for storage.

Charges covered by lien.
Cf. Vic. 4562, 1938, s. 4.
Cf. N.S.W. 39, 1935, s. 4.

5. The lien shall be for the amount of the warehouseman's charges, that is to say—

(*a*) all lawful charges for storage and preservation of the goods ;

(*b*) all lawful claims for insurance, transportation, labour, weighing, packing, coopering, and other expenses in relation to the goods ; and

(*c*) all reasonable charges for any notice required to be given under the provisions of this Act, and for notice and advertisement of sale, and for sale of the goods where default is made in satisfying the warehouseman's lien.

Necessity of notice by warehouseman.
Cf. Vic. 4562, 1938, s. 5.
Cf. N.S.W. 19, 1935, s. 5.

6. (1) The warehouseman shall within three months after the date of the deposit of the goods give notice of the lien—

(*a*) to any person who has before the expiration of two months after the date of the deposit of the goods served upon the warehouseman a notice in the prescribed form of his claim to be the owner of the goods or of some interest therein or of whose interest the warehouseman has received notice as prescribed ;

(*b*) to the grantee, or (where a transfer by the grantee has been registered in accordance with the Bills of Sales Act, 1886-1940) to the transferee, of any bill of sale relating to the goods—

(i.) which was granted by the person depositing the goods or by any other person of whose interest in the goods the warehouseman has knowledge ;

(ii.) which was registered in accordance with the Bills of Sale Act, 1886-1940, prior to the date of the deposit of the goods ; and

(iii.) which has not become null and void or in respect of which a discharge has not been registered ; and

(*c*) to any other person of whose interest in the goods the warehouseman at any time before the expiration of two months after the date of the deposit of the goods has knowledge.

(2) The notice shall be in the prescribed form and shall contain—

(*a*) a brief description of the goods ;

(*b*) a statement showing the location of the warehouse where the goods are stored, the date of their deposit with the warehouseman and the name of the person by whom they were deposited ;

(*c*) a statement that a lien under this Act is claimed by the warehouseman in respect of the goods ; and

(*d*) such other particulars as are prescribed.

(3) The notice may be given personally or by registered post.

(4) Where the warehouseman fails to give any notice required by this section, his lien shall be void as from the expiration of the period of three months from the date of the deposit of the goods.

Power to sell goods.
Cf. Vic. 4562, 1938, s. 6.
Cf. N.S.W. 19, 1935, s. 6.

7. (1) In addition to all other remedies provided by law for the enforcement of liens or for the recovery of warehouseman's charges a warehouseman may sell by public auction any goods upon which he has a lien for charges which have become due: Provided that regulations made under this Act may prescribe a mode of sale other than sale by public auction in the case of goods of any particular kind.

(2) The warehouseman shall give written notice of his intention to sell—

(*a*) to the person liable as debtor for the charges for which the lien exists;

(*b*) to any person who has served upon the warehouseman a notice in the prescribed form of his claim to be the owner of the goods or of some interest therein or of whose interest the warehouseman has received notice as prescribed;

(*c*) to the grantee, or (where a transfer by the grantee has been registered in accordance with the Bills of Sale Act, 1886-1940) to the transferee, of any bill of sale relating to the goods—

(i.) which was granted by the person depositing the goods or by any other person of whose interest in the goods the warehouseman has knowledge;

(ii.) which was registered in accordance with the Bills of Sale Act, 1886-1940, prior to the date of the deposit of the goods; and

(iii.) which has not become null and void or in respect of which a discharge has not been registered; and

(*d*) to any other person of whose interest in the goods the warehouseman has knowledge.

(3) The notice may be given personally or by registered post.

(4) The notice shall contain—

(*a*) a brief description of the goods;

(*b*) a statement showing the situation of the warehouse where the goods are stored, the date of their deposit with the warehouseman and the name of the person by whom they were deposited;

(*c*) an itemized statement of the warehouseman's charges showing the sum due at the time of the notice;

(*d*) a demand that the amount of the charges as stated in the notice and such further charges as may accrue shall be paid on or before a day mentioned, not less than one month from the delivery of the notice if it is personally delivered, or from the time when the notice should reach its destination according to the due course of post if it is sent by post; and

(*e*) a statement that unless the charges are paid within the time mentioned the goods will be advertised for sale and sold by public auction, or (as the case may require) by such mode as is prescribed for goods of the kind in question, at a time and place specified in the notice.

(5) Where the charges are not paid on or before the day mentioned in the notice, an advertisement of the sale, describing the goods to be sold, and stating the time and place of the sale, shall be published at least twice with an interval between the advertisements of at least seven days in a newspaper circulating in the locality where the sale is to be held, and, if the said newspaper is not a daily newspaper, in a daily newspaper circulating in the City of Adelaide.

The sale shall be held not less than fourteen days from the date of the first publication of the advertisement.

(6) For the purpose of advertising in accordance with the provisions of this section, the warehouseman may without liability for damage take all reasonable steps (including the opening of sealed or closed boxes or packages) to ascertain the nature and description of the goods to be sold.

If pursuant to this subsection, any box or package is opened, the same shall be opened in the presence of two other persons who shall make and sign, and verify by statutory declaration, an inventory of the contents thereof.

(7) The local court of full jurisdiction nearest to the premises of the warehouseman may, on the application of any person having any interest in the goods made in the manner prescribed at any time after the service of the notice, make an order staying further proceedings under this section for such period and on such terms as it deems just.

(8) This section shall apply only to cases in which some part of the charges in arrear are in respect of a period more than twelve months prior to the date upon which the notice of intention to sell is given.

Provision for payment of charges before sale.
Cf. Vic. 4562, 1938, s. 7.
Cf. N.S.W. 19, 1935, s. 9.

8. (1) If at any time before the goods are sold any person claiming any interest or right of possession in the goods or, as the case may be, in any of the goods pays to the warehouseman the amount necessary to satisfy his lien on the goods to which the claim relates, including the expenses incurred in serving notices and advertising and preparing for the sale up to the time of payment, no further proceedings for the sale of the goods in respect of which the payment is made shall be taken. If the person aforesaid claims an interest or right of possession in some only of the goods, the expenses payable by him as aforesaid shall be a part of the expenses which bears the same proportion to the total expenses as the amount otherwise necessary to satisfy the lien on the goods claimed bears to the total amount otherwise necessary to satisfy the lien on all the goods.

(2) If, after payment as aforesaid, any such goods are left deposited with the warehouseman for storage, the goods shall, for the purposes of this Act, be deemed to have been again deposited with the warehouseman at the date of the payment.

(3) If any payment is made as aforesaid by a person who has an interest in any such goods and the said person is not the person who is primarily liable for the charges for which the lien on the goods exists, the person by whom the payment was made may recover the amount of the payment, together with interest thereon at the rate of four pounds per centum per annum calculated from the date of payment, as a debt due to him from the said person so primarily liable.

Notices.
Cf. Vic. 4562, 1938, s. 8.
Cf. N.S.W. 19, 1935, s. 7.

9. (1) Where a notice of lien under the provisions of section 6, or a notice of intention to sell under the provisions of section 7 has been given, but such provisions have not been strictly complied with, then if any court before which any question respecting the notice is tried or inquired into considers that such provisions have been substantially complied with, or that it would be inequitable that the lien or sale should be deemed to be void by reason of such non-compliance, no objection to the sufficiency of the notice shall in any such case be allowed to prevail so as to release or discharge the goods from the lien or vitiate the sale.

(2) A notice given under this Act by registered post shall be deemed to be sufficiently addressed to the person to whom it is sent if it is addressed to him at the last address of such person known to the warehouseman.

(3) Regulations made under this Act may provide for the giving of notice by advertisement in cases where any person to whom notice may be given pursuant to section 6 or section 7 is unknown to the warehouseman, or where no address of any such person is known to the warehouseman, and for the ascertainment of the day upon which such notice shall be deemed to have been given, and for any other matter relating to such advertisement.

Any notice given by advertisement in accordance with such regulations shall for the purposes of this Act be deemed to have been given personally on the date ascertained pursuant to the regulations.

Disposition of proceeds of sale.
Cf. Vic. 4562, 1938, s. 9.
Cf. N.S.W. 19, 1935, s. 8.

10. (1) From the proceeds of the sale the warehouseman shall satisfy his lien, and, subject to the provisions of the next two succeeding subsections, shall not less than ten nor more than fourteen days after the sale pay over the surplus, if any, to the person or persons entitled thereto ; and the warehouseman shall when paying over the surplus deliver to the person or persons to whom he pays the surplus or any part thereof a statement of account showing how the amount has been computed.

(2) Where there are conflicting claims to such surplus or the rights of any claimant thereto are uncertain, the warehouseman shall within fourteen days after the sale pay such surplus into the local court of full jurisdiction nearest to the premises of the warehouseman.

Any moneys so paid into a local court may, upon order of a special magistrate made in court or in chambers, be applied as the special magistrate thinks fit.

(3) Where no claim to such surplus is made within ten days after the sale the warehouseman shall within fourteen days after the sale pay the surplus to the Treasurer who shall pay the same to the general revenue.

(4) The warehouseman at the time of paying such surplus into a local court or to the Treasurer shall furnish duplicate copies of the statement of account, showing how the amount has been computed, verified in the manner prescribed, and such other particulars relating to the transaction as are prescribed.

(5) If within six years after any moneys are paid to the Treasurer as aforesaid, any claimant makes any demand against the Treasurer for any money so paid, the Treasurer, upon being satisfied that the claimant is the owner of the money

demanded by him, shall order and direct payment thereof to him. Any such payment shall, without any further appropriation than this Act, be made out of the general revenue. When any moneys so paid to any claimant are afterwards claimed by any other person, the Treasurer shall not be responsible for the payment of the same, but such person may have recourse against the claimant to whom the moneys were paid by the Treasurer.

(6) Any warehouseman who fails to pay any moneys into a local court or to the Treasurer as required by this section shall be guilty of an offence and liable to a penalty of not more than two pounds for every day during which such default continues.

Application of Act.
Cf. Vic. 4562, 1938, s. 10.
Cf. N.S.W. 19, 1935, s. 10.

11. (1) The provisions of this Act shall apply to cases in which the goods were deposited for storage before as well as to cases in which the goods are deposited after the commencement of this Act but no notice pursuant to section 7 shall be given before the expiration of three months from such commencement.

(2) In applying section 6 to a case in which the deposit was made before such commencement that section shall be read as if, in subsection (1) thereof, the words " after the commencement of this Act " were substituted for the words " after the date of the deposit of the goods " ; and as if in subsection (1) thereof, the words " prior to the commencement of this Act " were substituted for the words " prior to the date of the deposit of the goods " ; and as if, in subsection (4) thereof, the words " from the commencement of this Act " were substituted for the words " from the date of the deposit of the goods ".

Regulations.
Cf. Vic. 4562, 1938, s. 11.
Cf. N.S.W., 19, 1935, s. 11.

12. The Governor may make regulations for or with respect to—

(*a*) prescribing the form of notice to be served upon a warehouseman by any person claiming to be the owner of any goods deposited with such warehouseman or to be the owner of some interest in such goods ;

(*b*) prescribing the cases where notice of interests of other persons shall be given to the warehouseman by the person depositing goods with him and the form of and particulars to be contained in such notice ;

(*c*) prescribing the form of and the particulars to be contained in notices given by the warehouseman under section 6 ;

(*d*) prescribing a mode of sale under section 7, other than sale by public auction, in the case of goods of any particular kind ;

(*e*) prescribing the manner of verification of and the particulars to be contained in statements of account furnished to a local court of full jurisdiction or the Treasurer under this Act ;

(*f*) prescribing penalties (not exceeding ten pounds) for breaches of the regulations ; and

(*g*) generally, prescribing any matter or thing authorized to be prescribed or necessary or expedient to be prescribed for carrying this Act into effect.

Rules of Court.

13. The power conferred by section 28 of the Local Courts Act, 1926-1936, shall include power to frame rules and forms to regulate applications to local courts of full jurisdiction under section 7 and payments into court pursuant to section 9 and otherwise to regulate proceedings under the said sections 7 and 9 and to carry the said sections 7 and 9 into effect.

Certain liens, rights, etc., not to be affected by Act.
Cf. Vic. 4562, 1938, s. 12.

14. Nothing in this Act shall be construed as abrogating limiting or in any manner affecting—

(*a*) any lien or power of sale or other right (whether arising under contract or by operation of law) which a warehouseman may have apart from this Act in respect of any goods stored by him ; or

(*b*) the enforcement of any such lien or the exercise of any such power or right.

Proceedings for offences.

15. All proceedings for offences against this Act shall be disposed of summarily.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 20 of 1941.

An Act to enable the Treasurer to enter into certain agreements in connection with the provision of emergency supplies of essential commodities; to exempt certain instruments from stamp duty, and for other purposes.

[*Assented to 6th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof as follows:

Short title.

1. This Act may be cited as the "Emergency Supplies Act, 1941".

Interpretation.

2. In this Act, unless the context otherwise requires—

"the Commonwealth Bank" means the Commonwealth Bank of Australia:

"trading bank" means any bank other than the Commonwealth Bank:

"the emergency supplies scheme" means—

(*a*) the National Security (Emergency Supplies) Regulations made by the Governor-General of the Commonwealth pursuant to the National Security Act, 1939-1940; and

(*b*) the National Security (Emergency Supplies) Rules 1941, made by the Governor of the State pursuant to the said regulations of the Commonwealth; and

(*c*) any regulations or rules made by way of alteration of or in addition to or in substitution for any of the regulations or rules mentioned in paragraph (*a*) or (*b*) of this definition; and

(*d*) all arrangements made pursuant to or for the purpose of putting into operation any such regulations or rules.

Power of Treasurer to enter into contracts.

3. (1) The Treasurer may enter into and carry out agreements by which he undertakes to—

(*a*) indemnify the Commonwealth Bank against losses arising out of advances made by that Bank or guarantees given by that Bank to trading banks pursuant to or in connection with the emergency supplies scheme;

(*b*) pay to the Commonwealth Bank interest, bank charges and other expenses in connection with money which has been advanced by that Bank to any person and employed in the provision of commodities pursuant to or in connection with the emergency supplies scheme;

(*c*) repay to the Commonwealth Bank—

(i.) any interest, bank charges and expenses which that Bank has paid to any trading bank on or in connection with money which has been advanced by that trading bank to any person and employed in the provision of commodities pursuant to or in connection with the emergency supplies scheme;

(ii.) any expenses which the Commonwealth Bank has incurred in connection with the emergency supplies scheme.

(2) In any such agreement the Treasurer may join with the Commonwealth in sharing the obligations undertaken in favour of the Commonwealth Bank.

Power of Treasurer to insure commodities.

4. (1) The Treasurer may enter into and carry out agreements for the insurance against such risks as the Treasurer thinks fit, of any commodities provided as a reserve stock pursuant to the emergency supplies scheme.

(2) As between himself and any person liable as insurer under any such agreement, the Treasurer shall be deemed to be the owner of the commodities insured.

Exemption of certain instruments from stamp duty.

5. Every agreement, promissory note, or instrument executed for the purpose of carrying the emergency supplies scheme into operation shall be exempt from stamp duty.

Financial provision.

6. The Treasurer may pay out of the General Revenue of the State any money required for the purposes of this Act or of any agreement made under this Act; and this section, without any other appropriation shall be sufficient authority for any such payment.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 21 of 1941.

An Act to enact certain provisions relating to the sale of certain liquid fuel and for purposes connected therewith.

[*Assented to 6th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

1. This Act may be cited as the "Liquid Fuel Act, 1941". Short title.

2. This Act shall come into operation on a day to be fixed by the Governor by proclamation. Commencement.

3. This Act shall be read and construed subject to the Commonwealth of Australia Constitution Act, and so as not to exceed the legislative power of the State, to the intent that, where any provision of this Act would, but for this section, have been construed as being in excess of that power, it shall nevertheless be a valid enactment to the extent to which it is not in excess of that power. Construction.

4. (1) In this Act, unless the context otherwise requires or some other meaning is clearly intended— Definitions.

"fixed price" means price fixed pursuant to section 8 of this Act:

"licence" means licence issued under this Act:

"liquid fuel" means liquid which, either alone or when blended with any other liquid, is suitable for use as fuel for internal combustion engines:

"mineral spirit" means any inflammable liquid which has a true flashing point (as defined in the Inflammable Oils Act, 1908-1935) of less than seventy-three degrees Fahrenheit:

"motor spirit" means mineral spirit (other than a proclaimed liquid fuel) suitable for use as fuel for internal combustion engines, but does not include any motor spirit which is the subject of interstate trade or commerce within the meaning of section 92 of the Constitution of the Commonwealth, while it is the subject of such trade or commerce:

"proclaimed liquid fuel" means any liquid fuel which is for the time being a proclaimed liquid fuel pursuant to proclamations for the time being in force under section 7 of this Act:

"quarter" means period of three calendar months commencing on the first day of January, the first day of April, the first day of July, or the first day of September:

"sell" includes sell, barter, and offer or agree to sell or barter.

Person selling motor spirit to be holder of licence.

5. (1) Subject to this Act, after the expiration of one month from the commencement of this Act, a person who does not hold a licence shall not, either as principal or as agent, sell any motor spirit in South Australia: Provided that this subsection shall not apply if—

(*a*) the motor spirit so sold was previously purchased from a person who holds a licence under this Act; or

(*b*) the motor spirit is so sold in the course of trade and commerce between the States.

(2) Any person who sells any motor spirit in contravention of subsection (1) of this section shall be guilty of an offence, and shall be liable for a first offence to a fine not exceeding fifty pounds, and for a second or subsequent offence, to a fine of not less than twenty pounds or more than two hundred pounds.

Licences.

6. (1) Every application for a licence or for the renewal of a licence under this Act shall be made in the form fixed by the Minister and shall contain such particulars as are indicated therein.

(2) Every such application shall be made to and lodged with the Minister. No fee shall be payable on any application for the issue or renewal of a licence.

(3) Every licence shall be issued by the Minister and shall, subject to this Act, remain in force for one year from the date of its issue, and may be renewed from time to time for a like period.

(4) The Minister may refuse to issue a licence to any person who was previously the holder of a licence under this Act, but whose licence has been cancelled.

(5) The Minister may cancel or refuse to renew the licence of any person who has been convicted twice for offences against section 7 of this Act.

Duty to purchase proclaimed liquid fuel.

7. (1) The Governor may from time to time by proclamation—

(*a*) declare that as from a day mentioned in the proclamation any liquid fuel specified in the proclamation shall be a proclaimed liquid fuel for purposes of this Act;

(*b*) declare what shall be the prescribed number of gallons of any proclaimed liquid fuel for purposes of this Act;

(*c*) at any time revoke or vary any such proclamation.

(2) So long as any liquid fuel is a proclaimed liquid fuel, every holder of a licence shall during each quarter of the term of his licence purchase and pay at the fixed price for a quantity of that liquid fuel not less than the prescribed number of gallons for every one hundred gallons of motor spirit sold by him during the preceding quarter.

(3) The fixed price of a proclaimed liquid fuel shall be the price fixed as provided in the next following section of this Act.

(4) In calculating for the purposes of this section the number of gallons of motor spirit sold by any holder of a licence there shall not be taken into account—

(*a*) any motor spirit sold to another holder of a licence;

(*b*) any motor spirit sold in the course of trade and commerce between the States,

but there shall be taken into account, in addition to any motor spirit sold unblended, the amount of motor spirit contained in any liquid fuel which does not consist wholly of motor spirit.

(5) If the holder of a licence contravenes or fails to comply with any requirement of subsection (2) of this section he shall be guilty of an offence.

(6) It shall be a defence to any proceedings under this section if the holder of a licence proves—

(*a*) that he was unable to obtain at the fixed price any of the proclaimed liquid fuel to which the proceedings relate; or

(*b*) that he was unable to obtain at the fixed price sufficient of the said proclaimed liquid fuel to comply with this section, but that he obtained as much of the said proclaimed liquid fuel as was reasonably possible.

The fixed price of proclaimed liquid fuel.

8. (1) Where the wholesale price of a proclaimed liquid fuel is fixed by or pursuant to any Act of the Parliament of the Commonwealth of Australia, or any regulations thereunder, the fixed price for that proclaimed liquid fuel shall be the price for the time being so fixed.

(2) Subject to subsection (1) of this section, the fixed price for benzol (if declared to be a proclaimed liquid fuel) shall be the price fixed from time to time by the Auditor-General, and published in the *Gazette*.

The Auditor-General shall fix the said price at such an amount as will return to the manufacturer of the benzol his costs of production and profit at a rate which the Auditor-General considers reasonable.

Whenever the Auditor-General is of opinion that a change has occurred in the cost of producing benzol, or in the rate of profit which should be allowed, he may alter the price of benzol as previously fixed by him, and shall publish such altered price in the *Gazette*.

(3) Subject to subsection (1) of this section, the fixed price of a proclaimed liquid fuel other than benzol shall be a price fixed by or under the regulations made under this Act.

The regulations made under this Act may prescribe either the actual fixed price of a liquid fuel or the method by which that price is to be calculated.

Inspection of books, etc.

9. (1) Any person authorized in writing in that behalf by the Minister may for purposes of this Act from time to time inspect any books, accounts, registers, documents, or writings in the custody or control of any person engaged in the business of selling motor spirit and may take notes, copies, or extracts thereof or therefrom.

(2) Any such person, or any agent or servant of any such person—

(*a*) who neglects or refuses to produce for inspection to any person authorized as aforesaid any such books, accounts, registers, documents, or writings as aforesaid; or

(*b*) who refuses to allow any person authorized as aforesaid to take notes, copies, or extracts of or from any such books, accounts, registers, documents, or writings as aforesaid; or

(*c*) who refuses to answer any question asked by a person authorized as aforesaid in relation to any such books, accounts, registers, documents, or writings as aforesaid, or wilfully gives any untruthful answer to such question; or

(*d*) who obstructs any person authorized as aforesaid in the carrying out of any power conferred upon him by this section,

shall be guilty of an offence.

Person selling motor spirit to keep proper books.

10. (1) Every person who is engaged in the business of selling motor spirit by wholesale shall keep proper books and accounts in which full particulars of all motor spirit and proclaimed liquid fuel sold by him shall be recorded clearly and in such a manner as to be readily understood.

The Minister or any person authorized in writing in that behalf by the Minister may direct any such person to alter his method of keeping his books and accounts if, in the opinion of the Minister or such authorized person, they are not kept in such a manner as to be readily understood.

(2) Any person neglecting, refusing, or failing to comply with any provision of subsection (1) of this section or any direction given thereunder shall be guilty of an offence.

Record of licences.

11. (1) The Minister shall enter in a register to be kept for the purpose the name of every person to whom a licence is issued under this Act, the date of the issue, the duration and the date of the expiration or cancellation of the licence and such other particulars (if any) as may be prescribed.

(2) An apparently genuine document purporting to be a copy of any entry in such register and purporting to be signed by the Minister shall be *prima facie* evidence of the truth of the matters stated in such copy.

General penalty.

12. Any person guilty of an offence against this Act shall, if no other penalty is expressly provided, be liable on conviction to a fine not exceeding one hundred pounds.

Offences by corporations.

13. Where any offence against this Act is committed by a body corporate, and the act or omission constituting the offence is proved to have been done or made or authorized or permitted by any director, manager, secretary or other officer of the body corporate, he, as well as the body corporate, shall be deemed to be guilty of the offence, and he may be proceeded against and punished accordingly.

Recovery of penalties.

14. (1) Proceedings in respect of offences against this Act shall be disposed of summarily.

(2) In any proceedings under or for the purposes of this Act or the regulations—

(*a*) an allegation in the complaint that the defendant was not, at the time of the commission of the alleged offence, the holder of a licence shall be deemed to be proved in the absence of proof to the contrary;

(*b*) every entry in any book kept by or belonging to any person or found on the premises of any person shall be deemed, unless the contrary is shown, to have been made by or with the authority of such person.

Regulations.

15. (1) The Governor may make regulations not inconsistent with this Act prescribing all matters which by this Act are required or permitted to be prescribed or which are necessary or convenient to be prescribed for carrying out or giving effect to this Act.

(2) Without prejudice to the generality of subsection (1) of this section the Governor may make regulations for or with respect to—

(*a*) applications for licences and the form, terms, provisions, and conditions of the licence;

(*b*) the mode of proving any purchases and sales of motor spirit or proclaimed liquid fuel;

(*c*) requiring sellers of motor spirit to issue any prescribed certificate or invoice to persons buying motor spirit for re-sale;

(*d*) forms of returns to be made and of statistics to be furnished to the Minister, and the contents thereof, and the persons (whether licensees or not) by whom the same shall be made, and the time and mode of making the returns and furnishing the statistics;

(*e*) the forms of documents under this Act;

(*f*) the manner of service of any notice, order, or other document under this Act, and the mode of proof of service of any such document;

(*g*) prescribing penalties recoverable summarily and not exceeding fifty pounds for breach of any regulation made under this Act.

Financial provision.

16. The money required by the Minister for the administration of this Act shall be paid out of money provided by Parliament for these purposes.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 22 of 1941.

An Act to amend the Public Service Act, 1936-1940, so as to provide for temporary employment in the service of the Government during the present war.

[*Assented to 6th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short titles.

1. (1) This Act may be cited as the " Public Service Act Amendment Act, 1941 ".

(2) The Public Service Act, 1936-1940, as amended by this Act, may be cited as the " Public Service Act, 1936-1941 ".

(3) The Public Service Act, 1936-1940, is hereinafter referred to as the " principal Act ".

Amendment of principal Act—

2. The principal Act is amended by inserting therein after section 49 the following section :—

Temporary employment during the present war of persons over the age of retirement.

49a. (1) Notwithstanding this or any other Act or law any person who being a male has attained the age of sixty-five years or being a female has attained the age of sixty years, may be employed temporarily in the employ of the Government of the State. This section shall, without restricting the effect of the foregoing provisions of this section, apply to any person who has previously retired from the employ of the Government of the State, whether such person retired on attaining the age of retirement or otherwise.

(2) If so temporarily employed in other than the service of the South Australian Railways or other than as a teacher in the Education Department, any such person shall be selected by the Commissioner and employed by the Minister and shall be paid at the rates determined from time to time by the Commissioner as applicable to the work performed and the services of any such person may be dispensed with at any time by the Commissioner or by the permanent head.

(3) If so temporarily employed in the service of the South Australian Railways, any such person shall be employed by the South Australian Railways Commissioner and shall be paid at the rates determined from time to time by the South Australian Railways Commissioner as applicable to the work performed and the services of any such person may be dispensed with at any time by the South Australian Railways Commissioner.

(4) If so temporarily employed as a teacher in the Education Department, any such person shall be employed by the Minister of Education and shall be paid at the rates determined by the Minister of Education as applicable to the work performed and the services of any such person may be dispensed with at any time by the Minister of Education or the Director of Education.

(5) A person may be temporarily employed under this section during the present war and during the period of twelve months after the termination of the present war, but no longer, and shall not be so employed after attaining the age of seventy years, if a male, or sixty-five years, if a female.

(6) A person may be temporarily employed under this section notwithstanding that, at the time he is so employed, he is an officer on long leave of absence under section 75. In such a case the appointment of such person as such an officer shall be determined on his being temporarily employed under this section and the Minister shall pay to such person the balance of the salary which would be payable to him during the currency of the long leave of absence, but for the purposes of the Superannuation Act, 1926-1940, and the Public Service Superannuation Fund Acts, 1902 and 1919, such person shall not be deemed to have retired from the employ of the Government until the expiry of the period during which, but for this subsection, the long leave of absence would have continued.

(7) Every person temporarily employed under this section shall be entitled to leave of absence for recreation

or sickness as provided by section 74 or by any regulation under this or any other Act, but shall not by virtue of such temporary employment be entitled to any of the benefits or privileges of an officer under section 75.

(8) Every person temporarily employed under this section shall during such temporary employment continue to be entitled to receive payment of any pension on retirement to which he may be entitled under the Superannuation Act, 1926-1940, or the Public Service Superannuation Fund Acts, 1902 and 1919.

(9) In this section "the present war" means the war in which His Majesty is engaged and which commenced on the third day of September, nineteen hundred and thirty-nine; and for the purposes of this section the present war shall be deemed to continue until the day on which a proclamation is issued by the Governor-General declaring that that war has ceased.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 23 of 1941.

An Act to amend the State Bank Act, 1925-1936.

[*Assented to 6th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short titles.

1. (1) This Act may be cited as the " State Bank Act Amendment Act, 1941 ".

(2) The State Bank Act, 1925-1936, as amended by this Act, may be cited as the " State Bank Act, 1925-1941 ".

(3) The State Bank Act, 1925-1936, is hereinafter called " the principal Act ".

Incorporation.

2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act.

Amendment of s. 8 of principal Act—

3. Section 8 of the principal Act is amended—

Capital of bank.

(*a*) by striking out the word " four " in the second line of subsection (1) and inserting in lieu thereof the word " five " ;

(*b*) by inserting at the beginning of subsection (2) thereof the words " Except as provided in Part VIa of this Act."

Enactment of s. 37a of principal Act—

4. The following section is enacted and inserted in the principal Act after section 37 thereof :—

Remission of certain debts due to Treasurer bank.

37a. (1) Where—

(*a*) the bank has advanced money upon the security of a mortgage of a lease of lands of the Crown or of an agreement for sale of lands of the Crown, granted or made by or on behalf of the Crown; and

(*b*) in consequence of default by the mortgagor the lease or agreement has become vested in the bank, or the bank has entered into possession of the land comprised in the lease or agreement; and

(*c*) while the lease or agreement is so vested, or while the bank is so in possession of the land comprised therein, the lease or agreement is surrendered, cancelled or forfeited so that the land therein comprised reverts to the Crown,

the Treasurer shall reduce the debt owing by the bank to the Treasurer by an amount equal to one-half of the amount owing to the bank, at the time of the surrender, cancellation or forfeiture, in respect of the advance made upon the security of the said lease or agreement.

(2) Any such balance as mentioned in subsection (5) of section 27 of the Public Finance Act, 1936, may be applied by the Treasurer in making reductions in the debt of the bank to the Treasurer pursuant to subsection (1) of this section.

(3) When any land, which has reverted to the Crown as mentioned in subsection (1) of this section, is allotted under the Crown Lands Act, 1936-1940, on a lease or agreement, all money received by the Commissioner of Crown Lands from the lessee or purchaser, on account of improvements existing on the land at the time of the allotment, shall be credited to the loan account kept by the Treasurer under the name of the Land Repurchase for Closer Settlement Account.

Amendment of s. 76a of principal Act—Increase of amount which may be borrowed.

5. Section 76a of the principal Act is amended by striking out the word "one" at the end of the second line and inserting in lieu thereof the word "two".

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 24 of 1941.

An Act to amend the Bush Fires Act, 1933-1939.

[*Assented to 13th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

Short titles.

1. (1) This Act may be cited as the "Bush Fires Act Amendment Act, 1941".

(2) The Bush Fires Act, 1933-1939, as amended by this Act, may be cited as the "Bush Fires Act, 1933-1941".

(3) The Bush Fires Act, 1933-1939, is hereinafter referred to as "the principal Act".

Amendment of s. 3 of principal Act—Interpretation.

2. Subsection (1) of section 3 of the principal Act is amended by inserting therein after the definition of "council" the following definitions:—

"producer gas" means gas which is produced by the incomplete combustion of solid fuel and whose active constituent is chiefly carbon monoxide, but does not include gas produced at a fixed station and distributed through mains for consumption at a distance from the place of production:

"producer gas equipment" means equipment for the production of producer gas or for conducting producer gas to an engine:

Amendment of principal Act—

3. The principal Act is amended by inserting therein after section 15 the following section:—

Use of producer gas equipment.

15a. (1) Any person who, during the period between the thirtieth day of September and the first day of the following May, in the open air—

(*a*) lights any fire in any producer gas equipment; or

(*b*) opens any entrance (other than any entrance used for the insertion of fuel) to any producer gas equipment which contains live coals, hot ashes, or any material from which sparks or fire may be emitted,

shall be guilty of an offence unless the space of ground immediately around the producer gas equipment and to a distance of twelve feet at least in all directions is clear of all stubble, scrub and other inflammable material.

(2) Any person who, during the period between the thirtieth day of September and the first day of the following May, whilst on any road outside of any municipality or township, empties from any gas producer equipment any live coals, hot ashes, or any material from which sparks or fire may be emitted, shall be guilty of an offence unless the live coals, hot ashes, or material is emptied into a receptacle containing water sufficient to extinguish completely the coals, ashes or material.

(3) Any person who, during the period between the thirtieth day of September and the first day of the following May, in the open air opens or empties or carries out any operation with respect to any part of any gas producer equipment so that there is emitted from the gas producer equipment any live coals, hot ashes or any material from which sparks or fire may be emitted, shall be guilty of an offence unless the live coals, hot ashes or other material is immediately and completely extinguished.

(4) Any person who, during the period between the thirtieth day of September and the first day of the following May, in the open air—

(*a*) operates any producer gas equipment which is not fitted and mounted so as to prevent effectively the escape of fire, sparks, grit, cinders, ashes, coals and burning gas; or

(*b*) operates any gas producer equipment which is so constructed that during the operation thereof any outside surface thereof is likely to reach a temperature sufficient to ignite any stubble,

grass, leaves, wood, or other inflammable material which may come into contact therewith,

shall be guilty of an offence.

(5) Any person guilty of an offence against this section shall be liable to a penalty for a first offence of not less than two pounds nor more than twenty pounds, and for any subsequent offence of not less than five pounds nor more than fifty pounds.

Amendment of s. 31 of principal Act—Regulations.

4. Section 31 of the principal Act is amended by inserting therein after subsection (1) thereof the following subsection:—

(1*a*) Without limiting the effect of subsection (1), the Governor may, for the purpose of preventing the outbreak of fire, make regulations prescribing the conditions under and the manner in which producer gas equipment or any type of producer gas equipment may be used or operated or charged or emptied and prohibiting the use or operation or charging or emptying thereof except as prescribed in the regulations.

Amendment of s. 33 of principal Act—Evidence.

5. Section 33 of the principal Act is amended by adding at the end thereof the following subsection:—

(3) In any proceedings for an offence against this Act, the allegation in the complaint that any specified apparatus or equipment is producer gas equipment shall be taken to be proved, until the contrary is proved.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 25 of 1941.

An Act to amend the Crown Lands Act, 1929-1940.

[*Assented to 3rd December,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short titles.

1. (1) This Act may be cited as the " Crown Lands Act Amendment Act, 1941 ".

(2) The Crown Lands Act, 1929-1940, as amended by this Act, may be cited as the " Crown Lands Act, 1929-1941 ".

(3) The Crown Lands Act, 1929-1940, is hereinafter called " the principal Act ".

Incorporation.

2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act.

Enactment of s. 22a of principal Act—

3. The following section is enacted and inserted in the principal Act after section 22 thereof:—

Allotment of marginal lands.

22a. Notwithstanding the other provisions of this Act where the board is of opinion that any Crown lands are marginal lands within the meaning of the Marginal Lands Act, 1940, or are so situated that they can conveniently be worked in conjunction with any marginal lands as so defined, those Crown lands may be allotted in accordance with section 4 of the Marginal Lands Act, 1940, as if they were lands purchased by the Commissioner for purposes of that Act, and the said section 4 shall be deemed to extend and apply to such lands accordingly.

4. Section 58 of the principal Act is repealed and the following section is enacted and substituted in lieu thereof :— Amendment of s. 58 of principal Act—

58. (1) Notwithstanding anything contained in any lease or agreement, if any rent, principal or interest payable under any lease or agreement is not paid within thirty days after the day appointed for payment thereof, interest at the rate of five per centum per annum shall be added to the said rent, principal, or interest: Provided that this subsection shall not authorize the charging of interest on interest added pursuant to the foregoing provision of this subsection. Interest on amounts owing under lease or agreement.

(2) The interest added under this section shall be calculated from the day appointed for payment of the arrears on which the interest is charged, and shall be payable on the balance of such arrears owing from time to time until such arrears are paid.

(3) The Commissioner, without prejudice to his right to recover in any other way, may, by action brought in any court of competent jurisdiction in the name of the Commissioner of Crown Lands, sue for any such rent, principal or interest, together with the interest thereon added pursuant to this section.

(4) In any case of hardship, the Commissioner or any officer authorized by him, may remit the whole or any part of—

(*a*) any penalty added, before the enactment of this section, to any rent, principal or interest for default in payment thereof :

(*b*) any interest added to rent, principal or interest pursuant to this section.

(5) This section applies to all leases and agreements granted or made under any of the Crown Lands Acts or any Act incorporated with any such Act, except leases and agreements granted under Part X. of this Act.

5. The following section is enacted and inserted in the principal Act after section 66 thereof :— Enactment of s. 66a of principal Act—

66a. (1) Where any parcel of Crown land, the value of which as fixed by the board does not exceed one hundred pounds, is adjacent to the land comprised in any lease or agreement, the Commissioner, on the recommendation of the board, may— Power to add small areas to leases and agreements.

(*a*) allot the said parcel of land to the lessee or purchaser of the adjacent land on such terms as are recommended by the board and accepted by the lessee or purchaser ; and

(*b*) by a certificate of alteration alter the lease or agreement so as to include the said parcel of land therein, and make any consequential alteration of or addition to the terms, covenants and conditions thereof.

(2) It shall not be necessary by notice in the *Gazette* or otherwise, to invite applications for any such parcel of land.

(3) Every certificate of alteration under this section shall be signed by the Commissioner.

(4) The Commissioner shall forward the certificate of alteration, together with the Land Office copy of the lease or agreement and the lessee's or purchaser's copy (if produced to the Commissioner) to the Registrar-General of Deeds.

The Registrar-General of Deeds shall register the certificate of alteration in the Lands Titles Office and assign a number thereto, and shall enter a memorial thereof on the copy of the lease or agreement in the Register of Crown Leases, and on the other copies forwarded to him, and shall return those other copies to the Commissioner of Crown Lands.

(5) The land included in a lease or agreement pursuant to a certificate of alteration shall be subject to the mortgages, encumbrances, subleases or other interests to which the other land comprised in the lease or agreement is subject, unless the certificate otherwise provides. The Commissioner shall, upon the request of the lessee or purchaser, include in the certificate, a statement that the land to which it relates is not subject to any mortgage, encumbrance, sublease, or other interest specified in the certificate.

(6) For the purposes of this section a parcel of land shall be deemed to be adjacent to any other land if it abuts on such other land or is separated therefrom only by a road or travelling stock reserve.

Amendment of s. 181 (2) of principal Act—Transfers or subleases of closer settlement leases.

6. Section 181 of the principal Act is amended by inserting after the word " agreement " occurring in the first and second lines of subsection (2) thereof the words " or lease ".

Amendment of s. 201 of principal Act—Payment of arrears in certain cases.

7. Subsection (2) of section 201 of the principal Act is repealed and the following subsection is enacted and inserted in lieu thereof :—

(2) When in any such case an application is made, the Commissioner, on the recommendation hereinafter provided for, shall determine to what extent, if any, and at what times

or in what circumstances, and subject to what other terms and conditions as to interest or otherwise, the arrears of interest under the agreement shall be paid by the applicant. The application shall not be granted unless the applicant accepts the terms and conditions determined by the Commissioner.

In making his determination under this subsection the Commissioner shall act upon the following recommendations, namely—

(*a*) where the application is to surrender an agreement for a perpetual lease, the recommendation of the board:

(*b*) where the application is to reduce the purchase money payable under an agreement, the recommendation of the Surveyor-General and of the board.

If the application is granted, a covenant for payment of any arrears and interest which are payable pursuant to the determination of the Commissioner shall, in the case of the surrender of an agreement for a perpetual lease, be inserted in the lease issued in place of the surrendered agreement, and in the case of the reduction of the purchase money payable under the agreement, shall be deemed to be included in the agreement.

Amendment of s. 211 of principal Act—

8. Section 211 of the principal Act is amended by striking out all words in subsection (1a) thereof after the first two lines and inserting in lieu of those words the following :—

Payment of arrears when lease surrendered.

When in any such case an application is made, the Commissioner, on the recommendation of the board, shall determine to what extent, if any, and at what times or in what circumstances and subject to what other terms and conditions, whether as to interest on the arrears or otherwise, the arrears of rent shall be paid. The application shall not be granted unless the applicant accepts the terms and conditions so determined by the Commissioner.

If the application is granted, a covenant for payment of any arrears and interest which are payable pursuant to the determination of the Commissioner shall be inserted in the perpetual lease or agreement issued in place of the surrendered lease.

Amendment of s. 221 of principal Act—

Payment of arrears when agreement surrendered for lease.

9. Section 221 of the principal Act is amended by striking out all words in subsection (2a) thereof after " arrear " in the third line and inserting in lieu of those words the following :—

When in any such case an application is made, the Commissioner on the recommendation of the board, shall determine to what extent, if any, and at what times or in what circumstances and subject to what other terms and conditions, whether as to interest on the arrears or otherwise, the arrears of interest under the surrendered agreement shall be paid. The application shall not be granted unless the applicant accepts the terms and conditions so determined by the Commissioner.

If the application is granted a covenant for payment of any arrears and interest which are payable pursuant to the determination of the Commissioner shall be inserted in the lease issued in place of the surrendered agreement.

Amendment of s. 225 of principal Act—

10. (1) Section 225 of the principal Act is amended by inserting after subsection (4) thereof the following subsection:—

Transfers and subleases.

(4a) For the purposes of subsection (4) of this section, if any land has not been improved to such an extent as the board considers reasonable in the circumstances, the number of sheep which that land is capable of carrying shall be deemed to be the number which in the board's opinion it would be capable of carrying if so improved.

(2) Section 225 of the principal Act is further amended by inserting after the word "agreements" occurring in the second and fifth lines of subsection (8) thereof the words "or leases".

Enactment of s. 249a of principal Act—

11. The following section is hereby enacted and inserted in the principal Act after section 249 thereof:—

Remission of rent and interest.

249a. Where pursuant to an application made under section 199, 210, or 221 of this Act, between the first day of November, 1933, and the passing of the Crown Lands Act Amendment Act, 1941—

(*a*) a lease has been issued in place of a surrendered lease or agreement; or

(*b*) an agreement has been issued in place of a surrendered lease; or

(*c*) approval has been given for the issue of any such lease or agreement; and

(*d*) any covenant has been entered into or any arrangement made, for payment by the lessee or purchaser of any arrears of rent or interest owing under the surrendered lease or agreement,

the Commissioner on the recommendation of the board may remit such arrears of rent or interest or any part of

them, or postpone the time for payment of such arrears or any part of them.

12. The following section is hereby enacted and inserted in the principal Act after section 252 thereof :— Enactment of s. 252a of principal Act—

252a. Where a lease or agreement is vested in a person as an executor, administrator or trustee, he shall not be liable under the lease or agreement except to the extent of the assets of the estate of which he is executor or administrator, or, as the case may be, to the extent of the trust property: Provided that this section shall not relieve any person from personal liability for voluntary waste or for any wrongful act causing damage to the land comprised in the lease or agreement, or affect any power to cancel the lease or agreement. Liability of executors and trustees under leases and agreements.

13. Section 275 of the principal Act is amended by inserting therein after subsection (1) thereof the following subsection :— Amendment of s. 275 of principal Act—

(1a) Any lessee or purchaser who cuts, injures or destroys or permits to be cut, injured or destroyed any tree, shrub, or sapling in contravention of any term, covenant or condition in his lease or agreement, shall be guilty of an offence and liable to a fine of not less than two pounds or more than five pounds. Penalty for contravening covenants as to cutting trees, etc.

14. The following section is enacted and inserted in the principal Act after section 271b thereof:— Enactment of s. 271c of principal Act—

271c. (1) If— Gifts of land for the benefit of soldiers.

(*a*) any person (hereinafter called "the donor") offers to convey or transfer land to the Commissioner by way of gift for the purpose of being dealt with under this section, and informs the Commissioner by letter of his wishes as to the disposal of the land; and

(*b*) the Commissioner is of opinion that the letter discloses an intention to benefit any soldier (whether identified or not) or any dependants of any soldier;

the Commissioner may accept the offer, and the land may be conveyed or transferred to him accordingly.

(2) When any land is conveyed or transferred to the Commissioner under this section, he shall, subject to this section, dispose of it in accordance with the wishes of the

donor as set out in the said letter. If, however, owing to circumstances existing at any time the Commissioner is of opinion that it is impracticable or undesirable to carry out the wishes of the donor, he may on the recommendation of the board dispose of or deal with the land in any other manner which he thinks just, having regard to the wishes of the donor.

(3) Land may be disposed of by the Commissioner under this section upon such tenure and terms as in the Commissioner's opinion will best carry out the wishes of the donor, so far as the Commissioner considers it practicable or desirable to carry out such wishes, and the Commissioner shall not, in disposing of any land under this section, be bound by any of the other provisions of this Act.

(4) The wishes expressed in a letter relating to any land accepted by the Commissioner under this section shall not be deemed to create any trusts of that land.

(5) The Commissioner may be registered under The Real Property Act, 1886-1940, as the proprietor of any land which is transferred to him under this section and is subject to that Act, and may execute any transfer, conveyance, or other instrument which he deems necessary for the purpose of disposing of the land pursuant to this section.

(6) No stamp duty shall be payable on any instrument executed to convey or transfer land to the Commissioner under this section, or upon any instrument executed by the Commissioner under this section; and no fees shall be payable to the Commissioner or any public officer for the preparation or registration of any instrument executed under this section.

(7) In this section "soldier" means a person who, whilst domiciled in the State, enlisted in any naval, military or air force of any part of His Majesty's dominions for service in the war which began in September nineteen hundred and thirty-nine, and served in that force during the said war.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 26 of 1941.

An Act to amend the Electoral Act, 1929-1937.

[*Assented to 13th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short titles.

1. (1) This Act may be cited as the " Electoral Act Amendment Act, 1941 ".

(2) The Electoral Act, 1929-1937, as amended by this Act, may be cited as the " Electoral Act, 1929-1941 ".

(3) The Electoral Act, 1929-1937, is hereinafter referred to as " the principal Act ".

Amendment of s. 80 of principal Act—Authorized witnesses.

2. Section 80 of the principal Act is amended—

(*a*) by striking out the words " while employed on a ship of war " in the fourth to last line of paragraph (*a*) of subsection (1) thereof ;

(*b*) by inserting after paragraph (*a*) of subsection (1) thereof the following paragraph :—

(*a*1) during any time when His Majesty is at war, all commissioned officers of the Military Forces of the Commonwealth engaged in war service within the meaning of the Defence Act, 1903-1941, of the Commonwealth and all commissioned officers of the Royal Australian Air Force engaged on war service within the meaning of the said Act ; and, during any other time, all commissioned officers of the

Permanent Military Forces of the Commonwealth, all commissioned officers of the Active Citizen Military Forces of the Commonwealth when serving as such and as a member of a body of the Military Forces of the Commonwealth undergoing a period of continuous training, all commissioned officers of the Permanent Air Force of the Commonwealth, and all commissioned officers of the Active Citizen Air Force of the Commonwealth whilst engaged on air force service:

Amendment of s. 81 of principal Act—Postal voting.

3. Section 81 of the principal Act is amended by adding at the end thereof the following subsection:—

(2) Notwithstanding anything contained in this section, in any case in which a postal ballot-paper, if posted prior to the close of the poll, as provided in paragraph (*e*) or paragraph (*f*) of subsection (1) of this section, would not reach the returning officer for the district in respect of which the elector claims to vote, before the end of three days immediately succeeding the close of the poll or, if delivered as provided in paragraph (*e*) or paragraph (*f*) of the said subsection, would not reach the said returning officer before the close of the poll, the envelope in which the ballot-paper is enclosed may be addressed to, and posted or delivered to, any returning officer for any other district or to any assistant returning officer, or may be delivered on polling day to any presiding officer, and the returning officer, assistant returning officer, or presiding officer, as the case may be, shall deal with it in the prescribed manner.

Amendment of s. 86. of principal Act—Preliminary scrutiny of postal ballot-papers.

4. Section 86 of the principal Act is amended—

(*a*) by striking out the words "received up to the close of the poll by him" in the fourth line thereof and by inserting in lieu thereof the words "received by him up to the end of three days immediately succeeding the close of the poll or received up to the close of the poll by any other returning officer or any assistant returning officer or presiding officer in pursuance of subsection (2) of section 81";

(*b*) by inserting after the word "witness" in the fourth line of paragraph (*b*) thereof the words "and that the envelope bearing the certificate was posted or delivered prior to the close of the poll".

5. Section 101 of the principal Act is amended— Amendment of s. 101 of principal Act—

(*a*) by striking out the word " seven " in the third line of paragraph (*b*) thereof and by inserting in lieu thereof the word " eight " ; and Hours of polling.

(*b*) by striking out the word " seven " in the second line of paragraph (*c*) thereof and by inserting in lieu thereof the word " eight ".

6. Section 125 of the principal Act is amended by adding at the end thereof the following subsection :— Amendment of s. 125 of principal Act—

(16) If— Scrutiny of votes.

(*a*) any election is held in a district where there is only one vacancy to be filled ; and

(*b*) it appears to the returning officer from the information given to him by assistant returning officers pursuant to paragraph (*f*) of subsection (1) hereof and from the result of the scrutiny of the votes counted by the returning officer that any candidate has received an absolute majority of first preference votes,

then, notwithstanding the provisions of subsection (4) hereof, the returning officer may ascertain the total number of first preference votes for each candidate by means of such information and scrutiny without conducting a fresh scrutiny of the ballot-papers to which such information relates.

7. Section 154 of the principal Act is amended by striking out the words " within fifty yards thereof " in the thirteenth and fourteenth lines of the column headed " First Column— Offences " and by inserting in lieu thereof the words " within twenty feet of any entrance to a polling booth ". Amendment of s. 154 of principal Act— Electoral offences.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 27 of 1941.

An Act to amend the Evidence Act, 1929-1940.

[*Assented to 13th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

Short titles.

1. (1) This Act may be cited as the " Evidence Act Amendment Act, 1941 ".

(2) The Evidence Act, 1929-1940, as amended by this Act, may be cited as the " Evidence Act, 1929-1941 ".

(3) The Evidence Act, 1929-1940, is hereinafter called " the principal Act ".

Incorporation.

2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act.

Enactment of s. 66a of principal Act—

3. The following section is enacted and inserted in the principal Act after section 66 thereof:—

Taking of affidavits out of the State by sailors, soldiers and airmen.

66a. (1) Any oath or affidavit required to be made during any war in which the Commonwealth is engaged by any member of a fighting force, for the purpose of any court or matter in the State, may be taken or made in any place out of the State before any officer of any naval, military or air force of any part of His Majesty's dominions who holds a rank not below the following, namely:—

(*a*) in the case of a naval officer, lieutenant:

(*b*) in the case of a military officer, captain:

(*c*) in the case of an officer of an air force, flight-lieutenant,

or before any person having authority to administer an oath in the State.

(2) An officer administering an oath or taking an affidavit by virtue of the powers conferred by this section shall state in the jurat or attestation to the oath or affidavit the following matters, namely:—

(*a*) the date on which the oath or affidavit is taken or sworn;

(*b*) the full name and rank of the officer.

(3) An apparently genuine signature purporting to be the signature of a person administering an oath or taking an affidavit, and purporting to be the signature of an officer of a naval, military or air force of any part of His Majesty's dominions who holds a rank not below that specified in subsection (1) of this section, may be deemed to be the signature of such an officer unless the contrary is shown.

(4) Any war in which the Commonwealth is engaged shall be deemed to continue until the day on which the Governor-General of the Commonwealth issues a proclamation declaring that that war has ceased.

(5) In this section—

"affidavit" includes any statutory or other declaration, acknowledgment, or examination;

"His Majesty's dominions" includes the United Kingdom of Great Britain and Northern Ireland, and all self-governing dominions, dependencies, colonies, protectorates, protected states, and mandated territories of His Majesty;

"member of a fighting force" includes any man or woman who is a member of a naval, military or air force of any country, and any person who, as a representative or employee of any charitable, religious or other organization for promoting the welfare of members of any such force, is attached to any such force;

"oath" includes affirmation and declaration.

Amendment of s. 67 of principal Act
Consequential amendment.

4. Section 67 of the principal Act is amended by inserting after "66" in the first line thereof the expression "and 66A."

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 28 of 1941.

An Act to amend the Increase of Rent (War Restrictions) Act, 1939-1940.

[*Assented to 13th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

Short titles.

1. (1) This Act may be cited as the " Increase of Rent (War Restrictions) Act Amendment Act, 1941 ".

(2) The Increase of Rent (War Restrictions) Act, 1939-1940, as amended by this Act, may be cited as the " Increase of Rent (War Restrictions) Act, 1939-1941 ".

(3) The Increase of Rent (War Restrictions) Act, 1939-1940, is hereinafter called " the principal Act ".

Incorporation.

2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act.

Amendment of s. 3 of principal Act—Interpretation of standard rent.

3. (1) Section 3 of the principal Act is amended by inserting therein after subsection (3) the following subsection:—

(3a) Where, on the first day of September, nineteen hundred and thirty-nine, or, in the case of a dwelling-house which was first let after that day, on the day on which the dwelling-house was first let, an assessment of the gross annual value of a dwelling-house made under section 173 of the Local Government Act, 1934-1936, was not in force, but an assessment of the gross annual value of the dwelling-house made for the purposes of Part V. of

the Waterworks Act, 1932-1936, was in force, and the standard rent as ascertained in accordance with subsections (1) and (2) of this section is less than—

(*a*) the said gross annual rental assessed for the purposes of Part V. of the Waterworks Act, 1932-1936; or

(*b*) the part of that gross annual rental apportioned to the dwelling-house under subsection (4) of this section,

that gross annual rental or the apportioned part thereof shall be deemed to be the standard rent for the purposes of this Act.

(2) Subsection (4) of section 3 of the principal Act is amended by adding after the figures "1934-1936" in the fourth line the words "or for purposes of Part V. of the Waterworks Act, 1932-1936".

Enactment of s. 4a of principal Act—

4. The following section is enacted and inserted in the principal Act after section 4 thereof:—

Penalties for charging more than standard rent.

4a. (1) A person shall not demand or receive as rent of a dwelling-house any sum in excess of the standard rent of that dwelling-house.

(2) A person shall not be a party to any contract or arrangement under which the rent paid or agreed or intended to be paid to that person for a dwelling-house exceeds the standard rent of that dwelling-house.

(3) Any person who contravenes this section shall be guilty of an offence and liable to a fine not exceeding fifty pounds.

(4) For the purposes of this section the standard rent of a dwelling-house includes the amount of any increase of that rent permitted by this Act.

Amendment of s. 11 of principal Act—

Orders for possession.

5. Section 11 of the principal Act is amended by inserting at the end of paragraph (*c*) of subsection (1) thereof the words "and the landlord satisfies the court that he is not seeking possession of the dwelling-house for the purpose of carrying out any arrangements or transactions the object of which is to secure an increased rent for any dwelling-house owned by him."

6. The following section is hereby enacted and inserted in the principal Act after section 11 thereof:— Enactment of s. 11a of principal Act—

11a. (1) Notwithstanding any law or agreement to the contrary the tenancy of a dwelling-house shall not determine or be determined except by a written notice. Notices.

(2) A notice under this section shall be invalid—

(*a*) if it purports to terminate the tenancy before the expiration of seven days after the giving of the notice, or any longer period required by law or agreement;

(*b*) unless it contains a statement by the landlord or his agent of the grounds on which the landlord claims to be entitled to determine the tenancy.

(3) This section shall not apply to any notice to quit validly given before the passing of the Increase of Rent (War Restrictions) Act Amendment Act, 1941.

(4) Subsection (2) of this section shall not apply to the determination of a tenancy by the tenant.

7. Section 15 of the principal Act is amended by striking out the word "forty-one" therein and inserting in lieu thereof the word "forty-two". Amendment of s. 15 of principal Act—Duration of Act.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 29 of 1941.

An Act to enact certain provisions for the promotion and development of industries, and for purposes incidental thereto.

[*Assented to 13th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia with the advice and consent of the Parliament thereof, as follows:

Short title.

1. This Act may be cited as the "Industries Development Act, 1941".

Interpretation.

2. In this Act, unless the context otherwise requires or some other meaning is clearly intended—

"the Committee" means the Industries Development Committee for the time being in office under this Act:

"member" includes chairman:

"the Treasurer" means the Minister of the Crown for the time being holding the office of Treasurer of the State, or any other Minister of the Crown for the time being acting in that office.

The Industries Development Committee.

The Industries Development Committee.

3. (1) For the purposes of this Act the Governor may appoint a Committee to be called the "Industries Development Committee".

(2) The Committee shall consist of five members.

(3) Subject to section 13 of this Act, the Auditor-General may hold office as a member of the Committee.

Members of the Committee.

4. (1) The members of the Committee shall be—

(*a*) two members of the Legislative Council, one of whom shall be selected by those members of the Legislative Council who belong to the group led by the Leader of the Opposition in the Council:

(*b*) two members of the House of Assembly, one of whom shall be selected by those members of the House of Assembly who belong to the group led by the Leader of the Opposition in that House:

(*c*) one other person appointed by the Governor.

(2) A Minister of the Crown shall not be a member of the Committee.

(3) For the purposes of this Act a member of Parliament whose seat has become vacant by effluxion of time, or because the House in which he sits has been dissolved or the term of that House has expired, shall be deemed to be a member of that House until his successor is appointed.

Term of office of Committee.

5. Every member of the Committee shall, subject to this Act, hold office for such period and on such terms and conditions as are determined by the Governor.

Casual vacancies.

6. (1) The office of a member of the Committee shall become vacant—

(*a*) if he resigns by notice in writing addressed to the Governor and delivered to the Treasurer:

(*b*) if he ceases to hold the office by virtue of which he was appointed to the Committee:

(*c*) if he is guilty of any conduct which in the Governor's opinion shows him to be unfit to be a member of the Committee and he is by reason of that conduct dismissed from office by the Governor:

(*d*) if he is dismissed from office by the Governor on the ground of inability to perform the duties of a member of the Committee:

(*e*) if he absents himself, without permission of the Committee, from more than four consecutive meetings of the Committee and is declared by resolution of the Committee to have forfeited his seat.

(2) The Governor may dismiss a member of the Committee from office on any of the grounds mentioned in paragraph (*c*) or (*d*) of subsection (1) of this section.

Chairman.

7. (1) The Governor may appoint one of the members of the Committee being a member of the Legislative Council or of the House of Assembly to be the chairman of the Committee.

(2) If the chairman is by reason of absence or any other cause unable at any time to carry out his duties, the remaining members of the Committee may appoint one of their number to be acting chairman.

Quorum and majority decision.

8. (1) At any meeting of the Committee three members shall form a quorum.

(2) Every matter coming before the Committee shall be decided by a majority of the votes of the members of the Committee present and voting at a meeting of the Committee.

(3) At meetings of the Committee the chairman or acting chairman shall have a deliberative vote only, and in the event of equality of votes on any question, that question shall be adjourned to the next meeting of the Committee.

(4) Notwithstanding the foregoing provisions of this section, a recommendation of the Committee that a guarantee be given under this Act shall be of no validity unless it is concurred in by at least four members of the Committee.

Vacancies and defects.

9. (1) No act or proceeding of the Committee shall be invalid or illegal in consequence only of the number of members of the Committee not being complete at the time of such act or proceeding.

(2) Every act and proceeding of the Committee shall notwithstanding any defect in the appointment of any member thereof be as valid as if that member had been properly appointed to the Committee.

Function of Committee.

10. The function of the Committee shall be to investigate and report upon such applications for guarantees under this Act as are referred to the Committee by the Treasurer.

Appointment of officers.

11. (1) The Governor may appoint a secretary and such other officers to assist the Committee as he thinks fit. Every person so appointed shall hold office for such period and on such terms and conditions as the Governor determines.

(2) With the consent of the Minister administering any Department of the Public Service of the State the Committee may make use of the services of any officer of that Department.

Remuneration of Committee.

12. The members of the Committee shall be entitled to such remuneration and such allowances for expenses as the Governor may determine.

Provisions as to Auditor-General.

13. (1) If the Auditor-General is appointed a member of the Committee, the Governor shall release him from his duties as Auditor-General, for the period during which he is a member of the Committee, and shall appoint some other person to act as his deputy during that period.

(2) Every person so appointed shall make and subscribe before the Executive Council a declaration in the form in the second schedule to the Audit Act, 1921-1936. Every such declaration shall be kept among the records of the Executive Council.

(3) Every such person shall, during the time for which he acts as such deputy, have all the powers and perform all the duties of the Auditor-General.

Assistance to Industries.

Guarantees.

14. (1) Subject to this Act, the Treasurer may guarantee the repayment of any loan made or to be made to any person engaged or about to engage in an industry, for the purpose of enabling him to establish or carry on or extend such industry.

(2) No such guarantee shall be given unless—

(*a*) the Committee has first inquired into the business or proposed business in connection with which the guarantee is to be given : and

(*b*) the Committee has reported to the Treasurer that in its opinion there is a reasonable prospect that the business or proposed business in connection with which the guarantee is to be given will be profitable : and

(*c*) the Committee has reported to the Treasurer that in its opinion the effect of giving the guarantee will be to increase or maintain employment in the State at the recognized award rates of pay and has recommended that the guarantee be given : and

(*d*) the person to whom the loan has been or is to be made has agreed to pay to the Treasurer, as consideration for the guarantee, a commission at an agreed rate, not exceeding two per centum per annum, on the amount of the loan for which the guarantee is given, and to comply with any other conditions imposed by the Treasurer on the recommendation of the Committee : and

(*e*) the said person has given the Treasurer such security (if any) as the Treasurer requires for the repayment to the Treasurer of any money which the Treasurer becomes liable to pay by virtue of the guarantee: and

(*f*) the Treasurer is satisfied that the annual rate of interest payable on the loan for which the guarantee is given makes due allowance for the reduced risk carried by the creditor by virtue of such guarantee: and

(*g*) the said person has complied with, or satisfied the Treasurer that he will comply with, any stipulations made by the Treasurer as to giving the lender security for the loan:

Provided that the Treasurer may on the recommendation of the Committee exempt any person from the obligation to comply with either or both of paragraphs (*d*) and (*e*) of this sub-section.

(3) A guarantee given under this section may extend to the payment of interest on the loan guaranteed, and to any expenses incidental to the loan, and to any expenses incurred by the creditor in obtaining or endeavouring to obtain payment of the loan and the said interest and expenses.

Liability of Treasurer under guarantee.

15. (1) It shall be a condition of every guarantee given by the Treasurer under this Act that the Treasurer shall be liable only for such amount of the debt for which the guarantee is given, as the creditor has failed to recover after all assets of the debtor available for payment of the debt have been sold, and the proceeds of such sale and all other moneys of the debtor have been applied to the full extent allowed by law in payment of the debt.

(2) A person who has made a loan the repayment of which is guaranteed by the Treasurer under this Act, shall, upon the request of the Treasurer, exercise such of his rights and remedies relating to the calling up and recovery of the loan as the Treasurer specifies. If any such person fails to comply with any such request made by the Treasurer the Treasurer may determine the guarantee.

Conditions as to raising capital.

16. The Treasurer, in consideration of the giving of any guarantee under this Act, may require the principal debtor to agree that—

(*a*) if the Treasurer is at any time satisfied that the business in connection with which the guarantee is given is satisfactorily established, he may request

the principal debtor to take such reasonable steps as the Treasurer directs for raising capital to repay the loan for which the guarantee is given; and

(*b*) the principal debtor will take such steps accordingly.

Information to be given by applicants.

17. (1) Every application for a guarantee under this Act shall be made to the Treasurer and the applicant shall furnish the Treasurer and the Committee with all information required by the Treasurer and the Committee respectively in relation to the business in connection with which the guarantee is required.

(2) If any person, in connection with any application for a guarantee, wilfully or negligently furnishes to the Treasurer or the Committee any false or misleading information he shall be guilty of an offence punishable on summary conviction and liable to a fine not exceeding one hundred pounds.

Statement by Auditor-General as to guarantees.

18. The Auditor-General shall in his annual report state the total amount of money in respect of which guarantees under this Act were in force at the beginning and end respectively of the financial year to which the report relates.

Expert assistance for industries.

19. (1) The Treasurer may make available to any person engaged or about to engage in any industry, the services of accountants, auditors, engineers, or other competent persons.

(2) The Treasurer may enter into an agreement with any person to whom any services are furnished under this section as to the payment to be made therefor.

Powers of committee as to inquiry

20. For the purpose of making any inquiry under this Act the committee shall be a commission within the meaning of that term as defined in the Royal Commissions Act, 1917, and that Act shall apply accordingly: Provided that—

(*a*) no witness other than an applicant for a guarantee shall be compelled to disclose to the committee directly or indirectly any information as to his methods, processes or costs of production or manufacture:

(*b*) the evidence of any witness before the committee shall if the witness so requests be taken in private.

Miscellaneous provisions.

Financial provision.

21. (1) The Treasurer may pay out of the general revenue of the State any money which he becomes liable to pay under any guarantee given pursuant to this Act; and this Act without any further appropriation shall be a sufficient authority for any such payment.

(2) Any other money required for purposes of this Act shall be paid out of money provided by Parliament for those purposes.

Legal proceedings.

22. (1) The Treasurer may in his official name institute and carry on any legal proceedings for any remedy or relief to which he claims to be entitled under or by virtue of any guarantee or security given under this Act.

(2) The Committee may in the official name of the Committee institute and carry on any legal proceedings for any remedy or relief claimed by the Committee under any agreement made by it under this Act.

(3) Such proceedings shall be instituted in the same court and carried on in accordance with the same practice and procedure as if they were proceedings between subjects.

Disposal of moneys recovered in legal proceedings.

23. (1) All moneys received or recovered by the Treasurer or the Committee under either of the last two preceding sections shall be paid into the general revenue of the State.

(2) Any money which the Treasurer or the Committee becomes liable to pay in or as the result of any legal proceedings taken under the last preceding section shall be paid by the Treasurer out of the general revenue of the State: and this Act without any further appropriation shall be a sufficient authority for such payment.

Regulations.

24. The Governor may make regulations prescribing any matters necessary or convenient to be prescribed for giving effect to this Act, and may by any such regulation prescribe fines recoverable summarily and not exceeding fifty pounds for breach of any such regulation.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 30 of 1941.

An Act to amend the Primary Producers' Debts Act, 1935-1939.

[*Assented to 13th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short titles.

1. (1) This Act may be cited as the " Primary Producers' Debts Act Amendment Act, 1941 ".

(2) The Primary Producers' Debts Act, 1935-1939, as amended by this Act may be cited as the " Primary Producers' Debts Act, 1935-1941 ".

(3) The Primary Producers' Debts Act, 1935-1939, is hereinafter called " the principal Act ".

Incorporation.

2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act.

Amendment of s. 9 of principal Act—

Time for applications.

3. Section 9 of the principal Act is amended by striking out the words " thirtieth day of June nineteen hundred and forty " at the end thereof and inserting in lieu thereof the words " thirty-first day of December, nineteen hundred and forty-two ".

Repeal of s. 10 of the principal Act.

4. Section 10 of the principal Act is repealed.

Amendment of s. 24 of principal Act—

Provisions as to schemes.

5. Section 24 of the principal Act is amended as follows :—

(*a*) At the end of paragraph (*c*) of subsection (1) the words " or in the case of a debt accruing due to the State

Bank of South Australia, with the approval of the Board of Management of that Bank" are inserted :

(*b*) At the end of subsection (2) thereof the words "and includes the State Bank of South Australia" are inserted :

(*c*) The following subsections are added at the end thereof :—

(3) The Treasurer shall reduce the amount owing by the State Bank of South Australia to the Treasurer, by half of the amount by which any debts owing to the State Bank are reduced pursuant to schemes under this Act.

(4) Any such balance as mentioned in subsection (5) of section 27 of the Public Finance Act, 1936, may be applied by the Treasurer in making reductions in the indebtedness of the State Bank to the Treasurer, pursuant to subsection (3) of this section.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 31 of 1941.

An Act to amend the Stock and Poultry Diseases Act, 1934.

[*Assented to 13th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short titles.

1. (1) This Act may be cited as the " Stock and Poultry Diseases Act Amendment Act, 1941 ".

(2) The Stock and Poultry Diseases Act, 1934, as amended by this Act, may be cited as the " Stock and Poultry Diseases Act, 1934-1941 ".

(3) The Stock and Poultry Diseases Act, 1934, is hereinafter referred to as " the principal Act ".

Amendment of principal Act—

2. The principal Act is amended by inserting therein after section 10 thereof the following sections :—

Power to examine stock.

10a. (1) An inspector may examine any stock for the purpose of ascertaining whether or not the stock are suffering from or are affected with any disease.

(2) For the purposes of any such examination, any inspector who is registered as a veterinary surgeon under the Veterinary Surgeons Act, 1935-1938, may use or apply any diagnostic test, biological test, inoculation, or

other method or test of any kind whatsoever to ascertain whether or not the stock are suffering from or are affected with any disease.

Marking of tested stock

10b. (1) If for the purpose of examining any stock any test such as is mentioned in subsection (2) of section 10a is used with respect to or applied to such stock, any inspector may mark such stock so examined and tested by attaching at the back of the ear of the stock an eartag of a kind from time to time approved by the Minister.

(2) Any person who, without the authority of the chief inspector, removes or interferes with any such eartag shall be guilty of an offence and liable to a penalty not exceeding twenty pounds.

Amendment of principal Act—

3. The principal Act is amended by inserting therein after section 43 thereof the following section:—

Compensation on destruction of cattle after application of diagnostic test.

43a. (1) If any cattle are sold and within two months after the sale—

(*a*) the cattle are examined by an inspector registered as a veterinary surgeon under the Veterinary Surgeons Act, 1935-1938, and as a result of a diagnostic test it appears that the cattle are suffering from tuberculosis; and

(*b*) the cattle are as a result of the test and pursuant to this Act ordered to be destroyed and are destroyed pursuant to such order,

the vendor of the cattle shall be liable to pay to the purchaser as a debt due to the purchaser of the cattle an amount of compensation to be ascertained as provided by subsection (2).

(2) The amount of compensation payable as aforesaid shall be the difference between the amount of the purchase price of the cattle and an amount being the total of—

(*a*) the amount paid to the purchaser as compensation under the Cattle Compensation Act, 1939, in respect of the cattle so destroyed, or the amount which would have been so paid if application had been made therefor by the purchaser as provided by the said Act and the purchaser had been entitled to payment thereof; and

(*b*) the residual value of the cattle determined as provided by the said Act:

Provided that if no compensation is payable under the said Act in respect of the cattle by reason of the fact that the residual value of the cattle determined as provided by the said Act is greater than the amount which would otherwise be payable pursuant to section 6 of the said Act, the amount of compensation payable pursuant to subsection (1) of this section shall be the amount by which the purchase price of the cattle exceeds the residual value so determined.

(3) No compensation shall be payable pursuant to subsection (1) of this section if within two months before the sale of the cattle the cattle were examined by an inspector registered as a veterinary surgeon under the Veterinary Surgeons Act, 1935-1938, and as a result of a diagnostic test it appeared that the cattle were free from tuberculosis and the inspector gave a certificate to that effect.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 32 of 1941.

An Act to regulate the sale of stock foods.

[*Assented to 13th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short title.

1. This Act may be cited as the " Stock Foods Act, 1941 ".

Commencement.

2. This Act shall come into operation on a day to be fixed by proclamation.

Interpretation.

3. In this Act, unless the context or subject matter otherwise requires—

" by-product " includes husks, bran, pollard, brewer's grains and materials produced from any kind of grain in any process of treatment or manufacture not being the primary object of such process and also includes any other commodity, substance, material or matter which may be declared by the regulations to be a by-product for the purposes of this Act :

" inspector " means the chief inspector and any person appointed as an inspector for the purposes of this Act :

" manufactured stock food " includes—

(*a*) all kinds of meals and foods for stock prepared whether in whole or in part from one or more kinds of grain or nuts or oils or juices or meats or other substances of a like nature ; and

(*b*) any condimental, patented or proprietary foods for stock claimed to possess nutritive properties or nutritive as well as medicinal properties :

"package" includes anything in or by which any stock food is cased, covered, enclosed, contained or packed :

"sell" includes barter or exchange and also includes agreeing to sell or sending, forwarding or delivering for or on sale or causing, suffering or attempting any of such acts or things ; and derivatives from "sell" have a corresponding meaning :

"stock" means any animal or bird of the following kinds or species, namely :—horse, cow, sheep, goat, pig, dog, domestic fowl, duck, goose, turkey or pigeon :

"stock food" means any by-product or manufactured stock food.

Non-application of Act.

4. This Act shall not apply to or to the sale of—

(*a*) any stock medicine within the meaning of the Stock Medicines Act, 1939 ;

(*b*) any stock lick within the meaning of the Stock Licks Act, 1931 ;

(*c*) any chaff or hay within the meaning of the Chaff and Hay Act, 1922-1938.

Label or invoice on sale of stock food.

5. (1) Every person who sells any stock food shall either—

(*a*) securely and conspicuously affix or cause to be affixed to every package containing the stock food a label in accordance with this section ; or

(*b*) deliver or cause to be delivered to the purchaser, at the time the stock food is sold or delivered, an invoice certificate in writing in accordance with this section.

(2) On every such label or invoice certificate there shall be set out—

(*a*) the name and place of business of the person who manufactured or imported into South Australia the stock food or who was primarily responsible for placing the same on the market in South Australia ;

(*b*) the distinguishing name (if any) of the stock food ;

(*c*) a chemical analysis of the stock food stating—

(i.) the minimum percentage of crude protein;

(ii.) the minimum percentage of crude fat; and

(iii.) the maximum percentage of crude fibre,

contained in the stock food; and

(*d*) such other particulars as are prescribed.

(3) The provisions of subsections (1) and (2) of this section shall not apply in any case where a retailer breaks a package labelled as herein provided of any such stock food in order to sell portion of the stock food contained in the package without altering or adding to the stock food.

(4) This section shall extend so as to apply to any block, cake or slab of stock food which is not contained in a package; and for the purposes of such application a reference to the package containing the stock food shall be construed as a reference to the surface of the block, cake or slab.

Warranty on sale.

6. (1) A label affixed as aforesaid or an invoice certificate given as aforesaid shall, notwithstanding any contract or notice to the contrary, have effect as a written warranty by the seller that the particulars contained therein are correct.

(2) Any statement as to the amount of the nutritive or other ingredients of an article sold for use as a stock food, made by the seller in any written document relating thereto given to the purchaser or in any circular or advertisement descriptive of the article, shall have effect as a warranty by the seller that the facts stated are correct.

(3) No action on any such warranty as is mentioned in this section shall lie for any mis-statement therein as to the particulars therein specified, or as to the amount of any ingredient, where the mis-statement does not exceed the limits of variation (if any) prescribed under any regulations made under this Act in relation to such particulars or amounts, but where the mis-statement exceeds such limits, the right of the purchaser under the warranty shall not be affected by such limits.

Power to prescribe standards.

7. (1) The Governor may, by regulation—

(*a*) prescribe substances which shall be deemed foreign ingredients relative to any stock food, and provide that the proportion or amount of such foreign ingredients that may be contained in any stock food shall not exceed the proportion or amount prescribed;

(*b*) prescribe physical or chemical standards for any stock foods, and methods for determining the same ;

(*c*) prescribe that no person shall sell, offer or expose for sale, or have in his possession for sale any stock food unless such regulations are duly observed.

(2) Any person who acts in contravention of any regulation made under this section, or fails to comply therewith, shall be guilty of an offence against this Act, and liable to a penalty not exceeding twenty pounds.

Penalties for breach of duty by seller.

8. (1) If any person—

(*a*) who sells any stock food fails without reasonable excuse either to affix a label as required by subsection (1) of section 5 or to give on or before or as soon as possible after the delivery of the stock food, an invoice certificate as required by subsection (1) of section 5 ; or

(*b*) who sells any stock food, causes or permits any such label or invoice certificate to be false in any material particular to the prejudice of the purchaser ; or

(*c*) sells or offers or exposes for sale or has in his possession for sale for use as a stock food any article which contains any ingredient deleterious to stock, or to which has been added any ingredient worthless for the purposes of a stock food and not disclosed in writing to the purchaser at the time of sale,

he shall be guilty of an offence against this Act and liable to a penalty not exceeding twenty pounds.

(2) A person shall not be convicted of an offence under paragraph (*b*) of subsection (1) if he proves either—

(*a*) that he did not know, and could not with reasonable care have ascertained, that the label or invoice certificate was false ; or

(*b*) that he purchased the article sold with a written warranty or invoice certificate from a person in South Australia, and that that warranty or invoice certificate contained the false statement in question, and that he had no reason to believe at the time when he sold the article that the statement was false, and that he sold the article in the state in which it was when he purchased it.

Powers of inspectors.

9. (1) Any inspector may, at any time in the daytime, enter any warehouse, store, shop, building, or place where any stock food is kept or exposed for sale, and demand and take samples thereof.

(2) An inspector may at any time take samples of any stock food from any railway truck, car, cart, lorry, van, or other vehicle in which the same may be in course of transit to a purchaser.

(3) Three samples shall be taken by the inspector in each case and marked, sealed, and fastened by the inspector in the presence of the dealer or his representative, or, if the samples are taken under subsection (2) of this section, in the presence of a justice or a member of the police force, and shall be disposed of as follows :—

I. One sample shall be delivered to the person in charge of, or left upon, the premises (if any) from which it was taken or if taken in course of transit as aforesaid, shall be delivered to the vendor or any agent of the vendor in South Australia, or left at the principal place of business in South Australia of such vendor or agent :

II. One may be utilized for analysis by an analyst ; and

III. One shall be retained by the inspector for future comparison.

Publication of result of analysis.

10. The result of the analysis of any sample of any stock food taken by an inspector, together with the name and address of the dealer from whom the sample was obtained, or of the vendor, may be published in the *Gazette* and in such other manner as the Minister may think fit, and a statement of the result of any analysis shall be sent forthwith to the person from whose possession the sample was taken, or if taken in transit to the vendor or an agent of the vendor in South Australia.

Tampering with sample.

11. Any person who—

(*a*) tampers with any parcel of stock food so as to procure that any sample of it taken in pursuance of this Act does not correctly represent the contents of the parcel ; or

(*b*) tampers with any sample taken under this Act,

shall be guilty of an offence against this Act, and liable to a penalty not exceeding twenty pounds.

Certificate of analyst.

12. (1) Any analyst appointed under the Food and Drugs Act, 1908-1939, analysing any substance submitted to him in pursuance of this Act, may give a certificate of the result of the analysis.

(2) In any legal proceedings with respect to any substances analysed in pursuance of this Act, the production of a certificate purporting to be signed by any such analyst shall be *prima facie* evidence of the identity of the substance analysed and of the result of the analysis, without proof of the signature or appointment of the person appearing to have signed the same.

Defence.

13. In any proceedings for an offence under this Act it shall be no defence to allege that the buyer, having bought only for analysis, was not prejudiced by the sale, or that the stock food, though deficient in one or more constituents, was not deficient in other constituents.

Marking of package in lieu of label.

14. Where by this Act it is required that a label shall be affixed to a package it shall be a sufficient compliance if the particulars required to be given on the label are legibly and durably branded, stamped or marked upon the package.

Who may prosecute.

15. A prosecution for an offence under this Act may be instituted either by the person aggrieved, by an inspector, or by any person authorized by the Chief Inspector of Stock. In any proceedings under this Act, the appointment of any person as an inspector, and the authorizing of any person to prosecute for any offence, shall be presumed, unless the defendant proves the contrary.

Appointment of inspectors.

16. The Governor may appoint such inspectors under this Act as may be necessary for the administration of this Act. The Chief Inspector of Stock shall, without any further appointment than this section, be the chief inspector under this Act.

Summary procedure for offences.

17. All proceedings for offences under this Act shall be disposed of summarily.

Costs of analysis.

18. Any person convicted of an offence against this Act shall be liable, in addition to any penalty imposed, to pay any expenses incurred by the prosecution in obtaining an analysis as part of the cost of the proceedings.

Saving of civil remedy.

19. No proceedings taken under this Act against any person shall in any way interfere with or lessen any right or remedy by civil process of any party aggrieved by any offence against this Act.

Regulations.

20. The Governor may make regulations—

(*a*) prescribing the manner in which the particulars relating to any stock food shall be written on the package containing it or on a label affixed to the

package or on an invoice certificate delivered with it and the manner in which a label containing the particulars shall be affixed to a package ;

(*b*) prescribing the size and type of labels to be affixed to any stock food ;

(*c*) declaring any commodity, substance, material or matter to be a by-product for the purposes of this Act ;

(*d*) prescribing limits of variation to be permitted in statements with respect to any stock foods as to the amounts of the ingredients of such stock foods and as to any other particulars relating to such stock foods ;

(*e*) prescribing all matters which by this Act are required or permitted to be prescribed or which are necessary or convenient to be prescribed for carrying out or giving effect to the provisions of this Act.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 33 of 1941.

An Act for the further appropriation of the revenue of the State for the year ending on the thirtieth day of June, nineteen hundred and forty-two.

[*Assented to 20th November,* 1941.]

Preamble.

WHEREAS, by certain Acts of the Parliament of South Australia, certain moneys are or may be collected, to be paid to the Treasury on behalf of His Majesty, His heirs and successors, for the public uses of the said State and support of the Government thereof; And whereas certain other moneys are or may become payable to the said State for the like uses, under the provisions of the Commonwealth of Australia Constitution Act, 63 & 64 Vict. ch. 12—

Be it therefore enacted by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

Short title.

1. This Act may be cited as the "Appropriation Act (No. 2), 1941".

Further issue.

2. Out of the said moneys paid by the Commonwealth of Australia, and the produce of all or any other General Public Revenues of the said State, not otherwise by law specially appropriated, there may be issued, in addition to all sums by any other Act authorized to be issued and applied for defraying the charges of the State Government for the year ending on the thirtieth day of June, nineteen hundred and forty-two, any further sum or sums not exceeding in the whole two hundred and twenty-seven thousand pounds.

Appropriation of moneys issued under this Act.

3. All the moneys issued under this Act, not exceeding the sum hereinbefore mentioned, shall be applied and appropriated for the purpose of meeting the expenditure of the Railways Department for the year ending the thirtieth day of June, nineteen hundred and forty-two.

Treasurer to pay the orders of Governor, and discharge by receipt of party.

4. The issue and payment by the Treasurer, from time to time, of any sum or sums of money for the purposes hereinbefore mentioned, not exceeding in the whole the sums respectively in that behalf hereinbefore specified, to such persons and in such portions as the Governor has heretofore directed by any order or orders in writing signed by him and countersigned by the Chief Secretary, or may hereafter direct by any order or orders so signed and countersigned, is hereby authorized; and the said Treasurer shall, in his accounts, be allowed credit for all sums paid by him in pursuance of such orders accordingly; and the receipts of the persons to whom such sums have been or are so paid shall be to him a full discharge for the sum or sums for which the same receipts shall be or are respectively given, and the amounts thereof shall be passed to his credit in account accordingly.

Power to issue money other than revenue or money received from the Commonwealth.

5. If the moneys paid by the Commonwealth of Australia and the produce of the General Public Revenue of the State are insufficient to make the payments authorized by section 3 of this Act, moneys may be issued to make good the deficiency out of loan funds or other public funds or out of moneys raised by way of bank overdraft.

Power to make payments.

6. The Treasurer may out of the money appropriated by this Act make any payment for which money has been included in the supplementary estimates of expenditure of the Government of South Australia, passed by the House of Assembly for the financial year ending on the thirtieth day of June, nineteen hundred and forty-two, notwithstanding that the payment is—

(*a*) in respect of a period prior to the first day of July, nineteen hundred and forty-one; or

(*b*) at a rate in excess of the rate which, during the period in respect of which the payment is made, was in force under any regulation of the South Australian Railways Commissioner.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 34 of 1941.

An Act to amend the Dried Fruits Act, 1934-1938.

[*Assented to 20th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short titles.

1. (1) This Act may be cited as the " Dried Fruits Act Amendment Act, 1941 ".

(2) The Dried Fruits Act, 1934-1938, and this Act may be cited together as the " Dried Fruits Act, 1934-1941 ".

(3) The Dried Fruits Act, 1934-1938, is hereinafter called " the principal Act ".

Incorporation.

2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act.

Enactment of s. 17a of principal Act.

3. The following section is enacted and inserted in the principal Act after section 17 :—

Remuneration of board.

17a. (1) The members of the board shall be entitled to be paid out of the revenue of the board such fees and allowances as are prescribed by regulation.

(2) All fees and travelling allowances paid to members of the board before the enactment of this section shall be deemed to have been paid in accordance with law.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 35 of 1941.

An Act to amend the Health Act, 1935-1940.

[*Assented to 20th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

Short titles.

1. (1) This Act may be cited as the "Health Act Amendment Act, 1941".

(2) The Health Act, 1935-1940, as amended by this Act, may be cited as the "Health Act, 1935-1941".

(3) The Health Act, 1935-1940, is hereinafter referred to as "the principal Act".

Amendment of principal Act, s. 99—

2. Section 99 of the principal Act is repealed and the following section is enacted in lieu thereof:—

Offensive matter in or near water supply.

99. Any person who deposits or discharges or causes or suffers to be deposited or discharged any night-soil, animal matter, or other offensive matter into any water supply or who deposits or discharges or causes or suffers to be deposited or discharged any night-soil, animal matter, or other offensive matter in any place from whence, whether directly or indirectly, the night-soil, animal matter, or other offensive matter flows or falls or is liable to flow or fall into any water supply, shall be guilty of an offence against this Act and liable to a penalty not exceeding fifty pounds.

Amendment of principal Act, s. 145—

3. Section 145 of the principal Act is repealed and the following section is enacted in lieu thereof:—

Maintenance.

145. (1) Any expenses incurred, pursuant to section 144, by a local board in maintaining in any such hospital

or place any person suffering from any infectious disease shall be a debt due to the local board for which the following persons shall be jointly and severally liable:—

I. The person so maintained:

II. The husband or wife of the said person:

III. If the said person is under the age of twenty-one years, the father of the said person, or if the father is dead, the mother of the said person:

IV. The children of the said person who were over twenty-one years of age at the time the liability was incurred.

(2) Any money payable under this section for the maintenance of any person shall accrue from week to week, and may be recovered by the local board by action in any court of competent jurisdiction but no amount in excess of four pounds four shillings shall be payable under this section for the maintenance of any person for any week.

(3) When two or more persons are jointly and severally liable under this section for the same sum, they shall be entitled as against each other to such indemnity or contribution as is directed by the court.

(4) Nothing in this section shall take away or restrict the liability of any person for the maintenance of any other person under any other Act or law for the time being in force, or the power of any court to make any order under any such Act or law in respect of the maintenance of any person.

(5) If satisfied that to require payment of the whole or any part of any amount payable under this section would impose hardship on the person by whom it is payable, the local board may remit the whole or any part of any amount payable under this section.

4. Section 147 of the principal Act is amended by inserting therein after paragraph (*m*1) of subsection (1) thereof, the following paragraph:— Amendment of principal Act, s. 147—

(*m*2) for prohibiting or regulating the removal from any premises of any furniture or other chattels which Regulations.

are vermin infested or the removal of any furniture or other chattels from any vermin infested premises, and for requiring and regulating the fumigation of any such furniture and other chattels :

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

C. M. BARCLAY-HARVEY, Governor.

The Homes Act, 1941-1957, including all amendments passed to the end of 1957 and notes of judicial decisions, is reprinted in the Annual Volume, 1957, at page 219.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 36 of 1941.

An Act to empower the Treasurer to give guarantees for the purpose of encouraging the building and purchase of dwelling-houses, and to confer upon certain institutions powers with respect to building, selling and enlarging dwelling-houses, and for other purposes.

[*Assented to 20th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

Short title.

1. This Act may be cited as the "Homes Act, 1941".

Interpretation.

2. In this Act, unless the context otherwise requires, or some other meaning is clearly intended—

"dwelling-house" includes the land on which a dwelling-house is erected and all appurtenances of the dwelling-house, outbuildings, fences and permanent provision for lighting, water supply, drainage and sewerage:

"guarantee" means guarantee given by the Treasurer under this Act:

"institution" means any of the following bodies, namely:—

The Co-operative Building Society of South Australia:

The Hindmarsh Loan Land and Building Investment Society on the Permanent Principle Incorporated:

The Permanent Economic Loan Land Building and Investment Society Incorporated:

The Imperial Permanent Building and Investment Society Incorporated:

The Savings Bank of South Australia; and

South Australian Superannuation Fund Board:

and any of the following friendly societies namely:—

The Independent Order of Oddfellows Manchester Unity Friendly Society in South Australia:

The South Australian Ancient Order of Foresters Friendly Society:

The South Australian Grand United Order of Oddfellows Friendly Society:

The South Australian United Ancient Order of Druids Friendly Society:

The Independent Order of Odd Fellows:

The South Australian District, No. 81, Independent Order of Rechabites, Friendly Society:

The Albert District, No. 83, Independent Order of Rechabites, Salford Unity:

The Sons of Temperance, South Australian Grand Division, No. 24:

Australian Natives' Association:

Hibernian Australasian Catholic Benefit Society, Adelaide District, No. 7:

"Treasurer" means the person for the time being holding or acting in the office of Treasurer of the State:

"value" means value fixed by an officer appointed by the Treasurer as a valuer for the purposes of this Act or, in the case of The Savings Bank of South Australia, the value fixed by that bank.

Guarantees by the Treasurer.

Guarantee by Treasurer.

3. (1) Subject to this Act, the Treasurer with the approval of the Governor may execute a guarantee in favour of any institution for—

(*a*) the repayment of part of any loan made by the institution on the security of a dwelling-house; or

(*b*) the payment of part of any purchase money due to the institution under any contract made by the institution for the sale and purchase of a dwelling-house.

(2) Any such guarantee shall contain such provisions as are mutually agreed upon between the Treasurer and the institution.

Limit of guarantee.

4. The part of any loan or purchase money for which a guarantee is given—

(*a*) shall not exceed the amount by which the loan or the amount of purchase money, exclusive of any sum paid as a deposit, exceeds seven-tenths of the value of the dwelling-house to be mortgaged or to be sold under the contract for sale and purchase; and

(*b*) shall not exceed one-fifth of that value.

Duty of Treasurer to establish guarantee fund.

5. (1) There shall be a fund kept by the Treasurer to be called "The Home Purchase Guarantee Fund."

(2) Every institution to which a guarantee for the time being in force has been given shall pay into that fund in each quarter a sum equal to one-quarter of one per centum of the total of any amounts in respect of which guarantees given to that institution existed on the last day of the preceding quarter.

Payment of guaranteed amount.

6. (1) Any sums which become due and payable to an institution by the Treasurer under a guarantee shall be paid to the institution out of The Home Purchase Guarantee Fund. If there are insufficient moneys in that fund, the Treasurer shall pay the deficiency to the institution out of the general revenue of the State.

(2) This section, without any other appropriation, shall be sufficient authority for making any such payment as mentioned in subsection (1) of this section.

Conditions under which guarantee to be given.

7. The Treasurer shall not execute a guarantee—

(*a*) if the loan, or the amount of purchase money exclusive of any sum paid as a deposit, as the case may be, exceeds one thousand pounds; or

(*b*) if the interest charged on the loan or purchase money in respect of any period whilst the guarantee is in force exceeds five per centum per annum in a case where the interest is paid not later than fourteen days after it becomes due, or five and a half per centum where the interest is not so paid; or

(*c*) unless the loan or purchase money together with interest calculated and adjusted quarterly is repayable in fixed equal weekly, monthly or quarterly payments of such amount as will be sufficient to repay the loan or purchase money in full in a period not exceeding thirty years from the date of the mortgage or contract for sale and purchase; or

(*d*) if the borrower or purchaser or the wife or husband of the borrower or purchaser already owns a dwelling-house at the date of the mortgage or contract for sale and purchase; or

(*e*) unless the borrower or purchaser has declared that he intends to use the dwelling-house as a home for himself and his dependants; or

(*f*) if the Treasurer has previously given a guarantee in respect of a loan made to or purchase money owing by the borrower or purchaser or the wife or husband of the borrower or purchaser :

Provided that the Treasurer may exempt the borrower or purchaser from either or both of paragraphs (*d*) and (*f*) of this section if he thinks that just cause exists for doing so.

Abatement of guarantee.

8. (1) A guarantee may provide for periodical reductions to be made in the amount for which the Treasurer is liable thereunder.

(2) Unless it is otherwise provided in the terms of the guarantee, the Treasurer's liability thereunder shall be reduced from time to time as follows:—Whenever any money is paid to the institution on account of principal money secured by the mortgage in respect of which the guarantee is in force, or purchase money payable under the contract of sale and purchase in respect of which the guarantee is in force, the amount for which the Treasurer is liable under the guarantee shall be reduced by an amount equal to one half of the money so paid.

(3) A guarantee given to an institution in respect of money secured by mortgage shall terminate if a further advance is made by the institution in respect of that mortgage without the consent of the Treasurer.

Valuation and fees.

9. (1) The Treasurer may appoint any suitable person to be a valuer for purposes of this Act.

(2) The Treasurer may require any person for whose benefit a guarantee is given under this Act to pay him such reasonable fees for valuing the property in respect of which the guarantee is given, as the Treasurer fixes.

Erection, Sale and Enlargement of Dwelling-houses.

Application of ss. 11 to 17.

10. (1) Sections 11 to 17 (inclusive) of this Act shall apply only to The Savings Bank of South Australia and to any other of the institutions mentioned in section 2 to which the Governor by proclamation declares that those sections shall apply: Provided that in no case shall sections 11 to 17 apply to the South Australian Superannuation Fund Board.

(2) Nothing in sections 11 to 17 (inclusive) of this Act shall take away or restrict any power which any institution has apart from those sections.

(3) The powers conferred on an institution by sections 11 to 17 (inclusive) of this Act shall be in addition to any other powers which the institution has by law, and shall not be deemed to be restricted by the terms in which any other powers are conferred on the institution.

Power to acquire and use lands.

11. For the purpose of carrying out all or any of the provisions of sections 12 to 17 (inclusive) of this Act an institution may—

(*a*) acquire any land; or

(*b*) use any land held by it, whether such land was acquired under this section or not.

Power of institutions to erect and sell houses.

12. An institution may at its discretion and upon such terms and conditions as it considers advisable do all or any of the following things:—

(*a*) subdivide any such land into allotments;

(*b*) reserve for the purpose of roads, streets and footpaths and for similar purposes any parts of any such lands and make and construct any roads, streets, and footpaths;

(*c*) set apart any parts of any such land for any public purpose or as a reserve for any recreation, and sell or otherwise dispose of any land so set apart;

(*d*) set apart any parts of any such land for any charitable, religious, patriotic, recreational, or educational purposes and sell or otherwise dispose of any such parts;

(*e*) erect dwelling-houses on any such land or any part thereof and enter into and cause to be carried out contracts for any such erection;

(*f*) insure any dwelling-houses erected or in the course of erection;

(*g*) alter the levels of any such land and make provision for pipes, wires, apparatus, electric light and power, gas, sewers, drains, tunnels, conduits, poles, posts and fixtures on or under any such land and any other facilities or services;

(*h*) exercise any other powers necessary or convenient to carry sections 11 to 17 (inclusive) of this Act into effect.

Maximum expenditure per house.

13. The amount to be expended on any dwelling-house as aforesaid (including the value of the land) shall not exceed one thousand two hundred pounds.

Power to sell houses.

14. An institution may sell any dwelling-house upon such terms and conditions and subject to the payment of such cash deposit as it thinks fit.

Sale price.

15. The sale price of a dwelling-house sold pursuant to the last preceding section shall not exceed a sum equal to the value of the land together with the cost of erection of the dwelling-house: Provided that the institution may include in the cost of erection interest at a rate not exceeding five per centum per annum on any moneys expended by the institution in the erection of the dwelling-house and in the exercise of any power conferred by paragraph (*g*) of section 12 of this Act. Such interest may be charged to the date of the sale, and shall be calculated from the respective dates when the moneys were so expended.

Power of institutions to build and enlarge houses at request of owner.

16. An institution may at the request of the owner of any land and at its discretion and upon such terms and conditions as it considers advisable—

(*a*) erect complete or enlarge any dwelling-house on that land;

(*b*) enter into any contracts in connection therewith;

(*c*) require the said owner to give a mortgage to secure to the institution the repayment of any moneys expended by the institution under this section.

Limit of capital value.

17. The cost to the institution of any dwelling-house erected under the last preceding section together with the value of the land used in connection therewith and the improvements thereon, shall not exceed one thousand two hundred pounds.

General Provisions.

How powers exercisable.

18. The powers conferred by this Act on an institution may be exercised by the board, committee or other body in which the management of the institution is vested, or by such number of members thereof as constitute a quorum for the transaction of the ordinary business of the institution.

Regulations

19. The Governor may make any regulations which are necessary or convenient for the administration and carrying into effect of this Act and may by any such regulation prescribe fines recoverable summarily and not exceeding twenty pounds for breach of any regulation.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 37 of 1941.

An Act to amend the Income Tax Assessment Act, 1936.

[*Assented to 20th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short titles.

1. (1) This Act may be cited as the " Income Tax Assessment Act Amendment Act, 1941 ".

(2) The Income Tax Assessment Act, 1936, as amended by this Act may be cited as the " Income Tax Assessment Act, 1936-1941 ".

(3) The Income Tax Assessment Act, 1936, is hereinafter called " the principal Act ".

Incorporation.

2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act.

Amendment of s. 4 of principal Act—Consequential amendment.

3. Section 4 of the principal Act is amended by adding after the word " Ships " in the line commencing " Division 11" the words " and Aircraft ".

Amendment of s. 11 of principal Act—Arrangements with Commonwealth for collection of taxes and other moneys.

4. Section 11 of the principal Act is amended by striking out the words " the income tax payable " at the end of the second and the beginning of the third line of subsection (1) and inserting in lieu of those words the words " any tax, contribution or other money payable to the Commonwealth ".

Amendment of s. 14 of principal Act—Commissioner of Taxes may hold office under the Commonwealth.

5. Section 14 of the principal Act is amended by striking out the words " income tax " in the third line and inserting in lieu thereof the words " any tax, contribution or other money payable to the Commonwealth ".

Amendment of s. 24 of principal Act—Exemptions from tax.

6. Section 24 of the principal Act is amended—

(*a*) by striking out paragraph (*k*) thereof and inserting in lieu thereof the following paragraphs :—

"(*k*) pensions, attendants' allowances, detention allowances and payments of a like nature paid under the Australian Soldiers' Repatriation Act, 1920-1940, or under the Seamen's War Pensions and Allowances Act, 1940 ;

(*ka*) payments by way of endowment under the Child Endowment Act, 1941 ; " and

(*b*) by striking out in paragraph (*m*) thereof the words " prior to the first day of July, nineteen hundred and forty-one ".

Amendment of s. 27 of principal Act—Assessable income.

7. Section 27 of the principal Act is amended—

(*a*) by inserting after the word " employment " in the fifth line of paragraph (*n*) thereof the words " or profession, or calling " ;

(*b*) by adding after the end of paragraph (*n*) therof the following passage—" In this paragraph 'duties' includes work and services ".

Enactment of s. 27a to s. 27c of principal Act—Pensions.

8. The following sections are enacted and inserted in the principal Act after section 27 thereof :—

27a. A pension received by a resident of the State for or in respect of or in relation to any past employment or service, irrespective of the source from which the pension is received, shall be deemed to be derived by him from a source in the State and shall be included in his assessable income to the following extent—

(*a*) if the whole of the employment or service was given or rendered in Australia—the full amount of the pension :

(*b*) if part of the employment or service was given or rendered in Australia—a part of the pension being a sum which bears the same ratio to the full amount of the pension as the period of the employment or service given or rendered in Australia bears to the whole period of the employment or service.

Remuneration of persons on Australian ships.

27b. Where the taxpayer is employed on a ship engaged in trading or going between places in Australia, or between Australia and territories under the authority of the Commonwealth, New Zealand, or the islands of the Pacific

Ocean, and the usual place of abode of the taxpayer, when not on the ship, is in the State, the whole of the salary, wages, or remuneration derived by the taxpayer from such employment shall be deemed to be derived by him from a source in the State and shall be included in his assessable income.

Rebates of tax under two preceding sections.

27c. Where any person has paid, in any place outside the State, income tax (other than Commonwealth income tax) in respect of the whole or part of the amount which by virtue of section 27a or 27b is included in the assessable income, he shall be entitled to a rebate in his assessment of an amount equal either to the tax so paid, or to the proportion of the tax payable under this Act which is attributable to that amount, whichever is the less.

Amendment of s. 36 of principal Act—Disposal of assets of a business.

9. Section 36 of the principal Act is amended by inserting after the word "crop-stools" in the sixth line of subsection (1) thereof the words "or standing or growing timber, being trees which have been planted for sale".

Amendment of s. 37 of principal Act—Devolution of assets on death.

10. Section 37 of the principal Act is amended by inserting after the word "crop-stools" in the fourth line of subsection (1) thereof the words "or standing or growing timber, being trees which have been planted for sale".

Enactment of s. 40a of principal Act—

11. The following section is enacted and inserted in the principal Act after section 40 thereof :—

Income from sales in and out of State

40a. Except as otherwise provided in this Division—

(*a*) where goods are sold in the State by any person, the whole of the profit arising from the sale shall be deemed to be income derived in the State ;

(*b*) where goods are sold out of the State but in Australia by any person, the whole of the profit arising from the sale shall be deemed to be income derived out of the State.

Amendment of ss. 46 and 47 of principal Act—Sales by merchants.

12. Sections 46 and 47 of the principal Act are amended by striking out the provisoes to those sections.

Amendment of s. 52 of principal Act—Determination of questions of doubt.

13. Section 52 of the principal Act is amended by striking out the words "any, and if so" in the second and third lines and inserting in lieu thereof the words "the whole or any part, and, if a part,".

Amendment of s. 54 of principal Act—Dividends from exempt income of mining companies.

14. Section 54 of the principal Act is amended by striking out in paragraph (*b*) of subsection (2) thereof the words " before the first day of July, nineteen hundred and forty-one ".

Amendment of s. 62 of principal Act—Deductions in case of composite incomes.

15. Section 62 of the principal Act is amended by striking out paragraphs (*a*), (*b*), and (*c*) and inserting in lieu thereof the following paragraphs :—

(*a*) Where a deduction or part of a deduction relates directly to income from dividends (whether of the year of income or of a previous year of income) the deduction or part of the deduction, as the case requires, shall be made successively from income from dividends, from income from property other than dividends, and from income from personal exertion :

(*b*) Where a deduction or part of a deduction relates directly to the income from property other than dividends (whether of the year of income or of a previous year of income) the deduction or part of the deduction, as the case requires, shall be made successively from income from property other than dividends, from income from dividends, and from income from personal exertion : and

(*c*) In all other cases, the deduction or part of the deduction shall be made successively from income from personal exertion, from income from property other than dividends, and from income from dividends.

Amendment of s. 79 of principal Act—Contributions to pension funds.

16. Section 79 of the principal Act is amended by adding at the end thereof the following subsections (the previous part of the section being read as subsection (1) thereof) :—

(2) Where a taxpayer who has been allowed a deduction under subsection (1) of this section in respect of any sum set aside or paid as or to such a fund, receives from that fund any payment, asset, or other benefit which has a money value, his assessable income shall include that payment or the money value of that asset or benefit.

Amendment of s. 85 of principal Act—Deduction of rates and taxes.

17. Section 85 of the principal Act is amended—

(*a*) by striking out in the second and third lines of subsection (1) the words " on land used for primary production " ;

(*b*) by striking out subsection (2) thereof and inserting in lieu thereof the following subsections :—

(2) Sums payable by the taxpayer in the year of income for sales tax and pay-roll tax under the laws of the Commonwealth to the extent to which such sums are payable in connection with the earning of assessable income shall be allowable deductions.

(3) Except as provided in subsections (1) and (2) of this section sums payable by the taxpayer for any tax shall not be allowable deductions.

Amendment of s. 89 of principal Act—Contribution to pension funds.

18. Section 89 of the principal Act is amended by adding at the end thereof the following subsection (the previous part of the section being read as subsection (1) thereof:—

(2) Where a taxpayer who has been allowed a deduction under paragraph (*a*) of subsection (1) of this section in respect of any sum set aside or paid as or to such a fund receives from that fund any payment, asset or other benefit which has a money value, his assessable income shall include that payment or the money value of that asset or benefit.

Enactment of s. 89a of principal Act—

19. The following section is enacted and inserted in the principal Act after section 89 thereof:—

Loss in earning exempt income.

89a. (1) Where a loss is incurred in the year of income by a taxpayer in carrying on in the State a business the income from which, if any, would be exempt income (which business is, in this section, called "the exempt business") that loss shall be an allowable deduction.

(2) In calculating the amount of that loss, no deduction shall be made which would not have been an allowable deduction if the income (if any) had been assessable income.

(3) Notwithstanding any other provision of this Act, where a deduction allowable under this section has been made from the income of any of the three years next preceding the year of income, profits derived by the taxpayer from the exempt business in the year of income shall be included in his assessable income, provided that the amount so included shall not exceed the amount, if any, by which the deductions so made from the income of those three years exceed the profits included under this subsection in the assessable income of those years in respect of those deductions.

20. Section 90 of the principal Act is amended as follows :— Amendment of s. 90 of principal Act—Concessional deductions.

(*a*) The words " and his net income does not exceed six hundred and fifty pounds " in the third and fourth lines of subsection (1) are struck out:

(*b*) After paragraph (*b*) of subsection (1) thereof the following paragraph is inserted—

(*b*1) Where during the year of income the taxpayer is a widower, not having any child under sixteen years of age, and is the occupier of residential premises, in which one or more of his children reside with him, the sum of thirty pounds:

(*c*) Subsections (6), (7) and (8) are struck out.

21. Section 97 of the principal Act is amended by adding at the end thereof the following subsection (the previous part of section 97 being read as subsection (1) thereof) :— Amendment of s. 97 of principal Act—Lease sold with other assets.

(2) Where a lease is sold together with other assets, the amount of the consideration attributable to the lease shall, subject to subsection (3) of section 36 and subsection (3) of section 72, be—

(*a*) where a separate amount is allocated to the lease in any contract of sale or arrangement and the Commissioner is satisfied that that separate amount is fair and reasonable—the amount so allocated ; or

(*b*) where no separate amount is so allocated or the Commissioner is not satisfied that the amount allocated is fair and reasonable—the amount determined by the Commissioner.

22. Section 101 of the principal Act is amended— Amendment of s. 101 of principal Act—Rate of tax where premium received.

(*a*) by striking out the word " less " in the first line of subsection (3) and inserting in lieu thereof the words " not more " ;

(*b*) by adding at the end of subsection (4) thereof the words " or where the premium or premiums for the lease is or are payable in each of three or more years of the lease ".

23. Section 109 of the principal Act is amended by striking out the words " had been received by the other partner if only one, or divided between the other partners, if more than one, in proportion to their respective shares in the partnership " in the seventh, eighth and ninth lines thereof and inserting in lieu thereof the words— Amendment of s. 109 of principal Act—Partner not in receipt and control of share.

(*a*) had been received by the partner who has the real and effective control of that share; or (as the case may be)

(*b*) had been divided between such other partners as have the real and effective control of that share in proportion to the extent to which, in the opinion of the Commissioner, they respectively have the real and effective control of that share.

Enactment of s. 109 a—

24. The following section is enacted and inserted in the principal Act after section 109 thereof:—

Family partnerships.

109a. (1) Where a taxpayer carries on business in partnership with a relative or relatives (with or without other persons), the share in the income of the partnership of a relative who is a minor and unmarried, or is the spouse of the taxpayer, shall for the purposes of this Act, and subject to subsection (3) of this section, be added to and be deemed to be part of the share of the taxpayer.

(2) Any amount which has been paid to any such relative for services performed by him in the business and is in the opinion of the Commissioner just and reasonable, shall be an allowable deduction in arriving at the net income of the partnership.

(3) Where any such relative has introduced capital into the partnership (not being capital derived directly or indirectly from, or through the instrumentality of, the taxpayer) and has been actively engaged in the production of the assessable income of the business during the major portion of the year of income, an amount ascertained in accordance with subsection (4) of this section shall, if such relative has the real and effective control of that amount, be included in the assessable income of such relative and shall not be added to the share of the taxpayer.

(4) The amount referred to in subsection (3) of this section shall be such part of the sum of the shares of the taxpayer and of such relative in the income of the partnership as bears to that sum the same proportion as the amount of capital introduced into the partnership by such relative (not being capital derived directly or indirectly from or through the instrumentality of the taxpayer) bears to the total amount of capital introduced into the partnership by the taxpayer and such relative.

25. The following sections are enacted and inserted in the principal Act after section 116 thereof :— Enactment of s. 116a and s. 116b of principal Act—

116a. (1) Where, in any year of income, the trustee of the estate of a deceased person receives any amount which is in the nature of corpus in the hands of the trustee and which would have been assessable income in the hands of the deceased person if it had been received by him during his lifetime, that amount shall be included in the assessable income of that year of the trust estate and the trustee shall be liable as trustee to pay tax upon that amount. Income received by trustees of estates of deceased persons.

(2) Where, in the opinion of the Commissioner the amount so included includes an amount which accrued due to the deceased person prior to the year of income and the tax payable under this section exceeds the tax which would have been payable if the income had been received on its due date he shall make such adjustment as is just.

116b. Where a trustee is assessed in respect of the whole or any part of the taxable income derived by a deceased taxpayer during the whole or part of either or both of the following periods, namely, the last complete year of income before the death of the taxpayer, and the period between the end of that year of income and the death of the taxpayer, the rate of tax payable by the trustee on that taxable income, shall be the rate of tax which would have been payable on that taxable income if an assessment in respect thereof had been made against the taxpayer on the date of his death. Time as at which tax on certain income of deceased taxpayer to be assessed.

26. Section 132 of the principal Act is amended by striking out the figure " (1) " occurring in the second line of subsection (4) and in the last line of subsection (6) and inserting in lieu thereof in each case the figure " (3) ". Amendment of s. 132 of principal Act— Income of banks.

27. The heading of Division 11 of Part III. of the principal Act is amended by inserting after the word " Ships " therein the words " and Aircraft ". Amendment of heading to Division 11 of Part III.

28. Section 138 of the principal Act is amended— Amendment of s. 138 of principal Act— Extension of provision to aircraft.

(*a*) by inserting after the word " ship " in the first line thereof the words " or aircraft " ;

(*b*) by inserting after the word " shipped " in the third line thereof the words " or taken on board ".

29. The following section is enacted and inserted in the principal Act after section 138 thereof :— Enactment of s. 138a of principal Act—

Calculation of amount of freight.

138a. For the purposes of this Division the amount paid in respect of the carriage of any passengers, livestock, mails, or goods shall be the amount remaining after deducting from the gross amount of such freight, the amount of any rebate, discount or other like sum allowed by the owner or charterer of the ship as a deduction from the freight.

Amendment of s. 139 of principal Act—Consequential amendment.

30. Section 139 of the principal Act is amended by inserting after the word " ship " in the first line thereof the words " or aircraft ".

Repeal of s. 153 of principal Act and enactment of other provisions.

31. Section 153 of the principal Act is repealed and the following section is enacted and substituted in lieu thereof :—

Re-insurance with non-residents.

153. Notwithstanding any other provision of this Act, where a person carrying on the business of insurance (other than life assurance) in the State re-insures the whole or part of any risk with another person carrying on a similar business, but not in Australia—

(*a*) the premiums paid or credited in respect of any such re-insurance shall not be an allowable deduction to the person carrying on the business of insurance in the State, or included in the assessable income of the person carrying on the business of insurance out of Australia ; and

(*b*) the income of the person carrying on the business of insurance in the State shall not include sums recovered from the person carrying on business out of Australia in respect of a loss on any risk so re-insured.

Amendment of s. 194 of the principal Act—Liquidators.

32. Section 194 of the principal Act is amended by inserting at the end thereof the following subsection :—

(6) Upon the winding up of any company, the Commissioner may, if all other creditors of that company whose debts rank in priority to the costs, charges and expenses incurred by the liquidator agree to do likewise, permit all such costs, charges, and expenses which, in the opinion of the Commissioner, have been properly incurred by the liquidator, including the remuneration of the liquidator, to be paid out of the assets of the company in priority to any tax payable by the company.

33. Section 198 of the principal Act is amended— Amendment of s. 198 of principal Act—

(*a*) by striking out in sub-section (1) thereof all the words after the words "to pay to" in the thirteenth line and inserting in lieu thereof the words "the Commissioner, either forthwith upon the money becoming due or being held, or at or within a time specified in the notice (not being a time before the money becomes due or is held)— Collection of tax from person owing money to taxpayer.

(i) so much of the money as is sufficient to pay the amount due by the taxpayer in respect of any tax and of any fines and costs imposed upon him under this Act, or the whole of the money when it is equal to or less than that amount ; or

(ii) such amount as is specified in the notice out of each of any payments which the person so notified becomes liable from time to time to make to the taxpayer, until the amount due by the taxpayer in respect of any tax and of any fines and costs imposed upon him under this Act has been paid,

and may at any time, or from time to time, amend or revoke any such notice, or extend the time for making any payment in pursuance of the notice." ; and

(*b*) by omitting sub-section (3).

34. Section 200 of the principal Act is amended— Amendment of s. 200 of principal Act—

(*a*) by striking out in the definition of "employee" the words "but does not include a director, as such, of a company" ; Interpretation.

(*b*) by striking out paragraph (*c*) of the definition of salary or wages and inserting in lieu thereof the following paragraphs :—

(*c*) payments under any contract which is wholly or substantially for the labour of the person to whom the payments are made ; or

(*d*) payments by way of commission to an insurance or time-payment canvasser or collector ; or

(*e*) payments by a company by way of remuneration to a director of the company ; or

(*f*) payments by way of superannuation pension or retiring allowance.

Enactment of s. 214a of principal Act—

35. The following section is enacted and inserted in the principal Act after section 214 thereof:—

Purchase of stamps by taxpayers other than employees.

214a. Any taxpayer, not being an employee, may at any time purchase tax stamps from any person authorized by the Commissioner to sell tax stamps; and the provisions of this Division shall, in respect of any tax stamps so purchased, apply to that taxpayer as if he were an employee and the tax stamps so purchased had been delivered to him in accordance with section 203 of this Act.

Enactment of s. 220a of principal Act—

36. The following section is enacted and inserted in the principal Act after section 220 thereof:—

Time for commencing prosecutions under this Division.

220a. A prosecution for any offence (whether committed before or after the enactment of this section) against any provision of this Division may be instituted at any time not later than two years after the time of the commission of the offence.

Amendment of s. 254 of principal Act—Tax agents

37. Section 254 of the principal Act is amended by striking out subsection (3) thereof and inserting in lieu of that subsection the following subsections:—

(3) No person other than a barrister or solicitor or a person registered by the Registrar as a tax agent shall—

(*a*) hold himself out as a tax agent or as being willing for reward to prepare any income tax return for a taxpayer;

(*b*) carry on business as a tax agent.

(3a) Any person who contravenes subsection (2) or subsection (3) of this section shall be guilty of an offence and liable to a fine not exceeding one hundred pounds.

(3b) Proceedings for an offence of demanding, receiving or setting-off a fee contrary to this section may be instituted at any time not later than two years after the time of the commission of the offence.

Commencement of Act.

38. (1) The amendments made by sections 6 to 24 inclusive of this Act shall apply to all assessments for the year of tax beginning on the first day of July nineteen hundred and forty-one and for all subsequent years of tax.

(2) The amendments made by sections 4 and 5 of this Act shall be deemed to have come into operation on the first day of July nineteen hundred and forty.

(3) The amendments made by section 116b of the principal Act, as enacted in section 25 of this Act, and by sections 32 to 37 inclusive of this Act, shall come into operation on the day on which this Act receives the Royal Assent.

(4) The amendments made by sections 3, 26, 27, 28, 29, 30 and 31 of this Act, shall be deemed to have come into operation on the same day as the principal Act.

(5) The amendments made by section 116a of the principal Act, as enacted in section 25 of this Act, shall apply to all assessments for the year of tax beginning on the first day of July, nineteen hundred and forty-two, and for all subsequent years of tax.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 38 of 1941.

An Act to amend the Irrigation Act, 1930-1936.

[*Assented to 20th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short titles.

1. (1) This Act may be cited as the " Irrigation Act Amendment Act, 1941 ".

(2) The Irrigation Act, 1930-1936, as amended by this Act, may be cited as the " Irrigation Act, 1930-1941 ".

(3) The Irrigation Act, 1930-1936, is hereinafter referred to as " the principal Act ".

Amendment of s. 6 of principal Act— Definition of " ratable land ".

2. The definition of " ratable land " in section 6 of the principal Act is amended by striking out the words " other than unleased Crown lands " therein and by inserting in lieu thereof the words " for which a water supply is available ".

Amendment of s. 23 of principal Act— Payment of rent.

3. Section 23 of the principal Act is amended—

(*a*) by adding at the end of paragraph (*b*) of subsection (2) thereof the word " or " ; and

(*b*) by inserting in subsection (2) thereof after paragraph (*b*) the following paragraph :—

(*c*) that there is any other reason why the provisions of subsection (1) hereof should not apply,

Amendment of s. 25 of principal Act— Area of holdings.

4. Section 25 of the principal Act is amended by striking out the words " in the Jervois Irrigation Area " in the eighth line

thereof and by inserting in lieu thereof the words " which is reclaimed land ".

Amendment of s. 47 of principal Act—

Surrender for perpetual lease.

5. Section 47 of the principal Act is amended—

(*a*) by striking out the word " Governor " in the fifth line thereof and by inserting in lieu thereof the word " Minister ";

(*b*) by inserting therein after subsection (1) thereof the following subsection :—

(1a) The lessee under any perpetual lease subject to revaluation or under any miscellaneous lease, of any land included in any irrigation area, may tender a surrender of his lease for the purpose of obtaining a perpetual lease under this Act, and the Minister may, if he deems proper, accept such surrender in the name and on behalf of His Majesty the King.

Amendment of principal Act—

Power to accept surrender of uneconomic block.

6. The principal Act is amended by inserting therein after section 48 the following section :—

48a. If the Minister is satisfied that any block is such that the lessee thereof has no reasonable prospects of meeting his commitments from the income to be derived from the block, the lessee may surrender the lease and the Minister may accept the surrender in the name of and on behalf of His Majesty the King. In any such case, the Minister may, out of moneys to be provided by Parliament, make such *ex gratia* payment to the lessee upon the surrender of his lease as the Minister, on the recommendation of the Land Board, thinks just and proper. No such *ex gratia* payment shall exceed the sum of three hundred pounds.

Amendment of s. 68 of principal Act—

Powers of Minister.

7. Section 68 of the principal Act is amended by adding at the end thereof the following paragraph :—

xv. for the purpose of supplying water to any block in any irrigation area, to divert water through any channel on any other block.

Amendment of s. 74 of principal Act—

Irrigation rates.

8. Section 74 of the principal Act is amended by striking out the figure " (3) " in the fourth line of subsection (5) thereof and by inserting in lieu thereof the figure " (2) ".

Amendment of s. 75 of principal Act—

Recovery of rates.

9. Section 75 of the principal Act is amended by striking out the words " fixed rate " in the second line of subsection (3) thereof and by inserting in lieu thereof the words " rate of five ".

Repeal of ss. 60-64 of principal Act.

10. Sections 60 to 64 (both inclusive) of the principal Act are repealed.

Amendment of principal Act—

11. Part V. of the principal Act is amended by adding at the end thereof the following Division :—

DIVISION III.

DRAINAGE.

Drainage committee.

80a. (1) There shall be a committee to be called the "Drainage Committee".

(2) There shall be three members of the committee who shall be appointed by the Minister as follows :—

I. One member shall be an officer of the Irrigation Branch of the Department of Lands :

II. One member shall be an officer of the Soils Division of the Council for Scientific and Industrial Research :

III. One member shall be a drainage engineer.

(3) Members of the committee shall be appointed for a term of four years and shall, from moneys provided by Parliament, be paid such fees and allowances as are from time to time fixed by the Minister.

(4) The Minister shall appoint one of the members of the committee to be the chairman thereof.

(5) In addition to any powers and duties specifically vested in or imposed upon the committee by this Division, the committee shall perform and undertake such powers and duties as may be entrusted to it by the Minister.

Power of Minister to carry out drainage works.

80b. (1) For the purpose of draining any block or blocks in any irrigation area, or for the prevention or removal of seepage conditions in any irrigation area, the Minister may from time to time carry out any drainage works.

(2) All such drainage works shall be as follows, namely :—

I. A drain into which drainage is discharged from a block or blocks and is by means of the drain discharged directly or indirectly into the River Murray or into any place which provides an outlet of a permanent nature, together with any other works necessary for the operation thereof or com-

plementary thereto. Any such drain and works are hereinafter in this Division referred to as a "permanent outlet":

II. Any other drainage works, together with any other works necessary for the operation thereof or complementary thereto, for the drainage of any block or blocks. Any such works are hereinafter in this Division referred to as a "temporary outlet".

(3) For the purpose of carrying out any drainage works, the Minister or any person authorized by him may—

(*a*) enter and remain upon any land for such time as is necessary to enable the works to be completed;

(*b*) do all things necessary to carry out the said works.

Where outlet directly available to block.

80c. For the purposes of this Division, a block shall be deemed to have direct access to an outlet if the drain or other works constituting the outlet or some part thereof is constructed on the block or up to the boundary of the block or upon any road or Crown lands abutting the block.

Notice of provision of drainage for blocks.

80d. (1) Upon the completion of any drainage works as aforesaid the Minister shall by notice in the *Gazette* specify which of the said works constitute a permanent outlet or outlets and which of the said works constitute a temporary outlet or outlets and state the block or blocks in any irrigation area which—

(*a*) have direct access to any such permanent outlet;

(*b*) have direct access to any such temporary outlet.

(2) If any drainage works are completed before the passing of the Irrigation Act Amendment Act, 1941, the Minister, as soon as may be after the said passing, shall by notice in the *Gazette*, specify which of the said works constitute a permanent outlet or outlets and which of the said works constitute a temporary outlet or outlets and state the block or blocks in any irrigation area which—

(*a*) have direct access to any such permanent outlet; or

(*b*) have direct access to any such temporary outlet.

(3) Every such notice shall also state—

(*a*) the date of the completion of the outlet; and

(*b*) the cost of the construction of the outlet.

(4) Every such notice shall be conclusive as to the date of completion and the cost of the construction of any such outlet and as to whether the outlet is a permanent outlet or a temporary outlet and as to what blocks have direct access to the outlet.

Settlers to drain blocks.

80e. (1) All lessees of blocks which have direct access to any such outlet shall take such measures, by the connection of private drains or channels with the completed outlet, as the Minister considers necessary to drain their blocks effectively.

(2) If any lessee fails to comply with the provisions of this section and such default continues for one month after service upon him of a notice in writing by the Minister requiring him to so comply, the Minister may take such measures as aforesaid on behalf of the said lessee, and the cost thereof shall be a debt due to the Minister and until paid shall be a charge upon the land comprised in the block.

Payment of cost of outlet.

80f. (1) The cost of providing any outlet shall be paid to the Minister by the lessees of the blocks which have direct access to the outlet, as follows :—

I. If one block only has direct access to the outlet the lessee shall pay the whole of the cost of the outlet :

II. If two or more blocks have direct access to the outlet the cost of the outlet shall be apportioned by the Minister among the lessees of those blocks in direct proportion to the ratable land comprised in each of the said blocks :

Amended by Act 10/1971.

III. In no case shall any lessee be required to pay more than five pounds per acre of the ratable land comprised in his block :

IV. The amounts payable as aforesaid shall be payable in ten equal annual instalments :

V. If the outlet is constructed after the passing of the Irrigation Act Amendment Act, 1941, the first of the said instalments shall be payable at the expiration of three years after the publication of the notice required to be given by section 80d, and if the outlet was constructed before the passing of the Irrigation Act Amendment Act, 1941, the first of the said instalments shall be payable at the expiration of three years after the completion of the outlet or of three months after the publication of the notice required to be given by section 80d, whichever last occurs.

(2) If any such outlet is a temporary outlet and before all the instalments payable as aforesaid are paid the Minister is satisfied, on the report of the Drainage Committee, that the outlet has ceased to function as an effective outlet, no further instalments shall be payable under this section in respect of the temporary outlet unless and until the Minister, on the report of the Drainage Committee, is satisfied that the outlet has again become an effective outlet. If any instalments are paid under this section in respect of a temporary outlet for any block and subsequently a permanent outlet is constructed and the block has direct access thereto, the amount which would otherwise be payable in respect of that block for the payment of the cost of the permanent outlet shall be reduced by any amounts paid in respect of the temporary outlet.

Drainage charge before constitution of drainage area.

80g. (1) For the maintenance of any outlet in respect of which notice has been given as provided by section 80d the Minister may recover an annual charge from the lessees of the blocks which have direct access to the outlet.

(2) The annual charge shall be an amount sufficient, in the opinion of the Minister, to pay—

(*a*) the cost of cleansing, repairing, and maintaining the outlet;

(*b*) the expenses connected with the care, control, and management of the outlet;

(*c*) interest at the fixed rate on the cost of the construction of the outlet, or on the balance of such cost for the time being remaining unpaid.

(3) The amount to be charged as aforesaid shall be such amount per ~~acre~~ hectare of ratable land comprised in such blocks as is fixed by the Minister. Until the thirtieth day of June, nineteen hundred and forty-six, the amount fixed as aforesaid shall not exceed ten shillings per acre of ratable land. After that date the Minister may by notice in the *Gazette* fix, for any successive period of five years, an amount per ~~acre~~ hectare of ratable land which the amount to be fixed as aforesaid shall not exceed.

(4) If the outlet in respect of which the charge under this section is made is constructed after the passing of the Irrigation Act Amendment Act, 1941, no charge under this section shall be made until three years after the publication of the notice required to be given by section 80d, and if the outlet was constructed before the passing of the Irrigation Act Amendment Act, 1941, no charge under this section shall be made until the expiration of three years after the completion of the outlet or of three months after the publication of the notice required to be

given by section 80d, whichever last occurs. The Minister may, on the recommendation of the Drainage Committee, direct that the said charge shall, in respect of any such outlet, commence to be payable from any date later than as provided by this subsection.

(5) If the outlet in respect of which the annual charge is made is a temporary outlet, and the Minister is satisfied on the report of the Drainage Committee that the outlet has ceased to function as an effective outlet, no further annual charge shall be payable in respect of that outlet unless and until the Minister is satisfied, on the report of the Drainage Committee, that the outlet has again become an effective outlet.

Drainage area.

80h. (1) The Minister, on the recommendation of the Drainage Committee, may by notice in the *Gazette* declare any area in an irrigation area to be a drainage area and may, on the said recommendation and by notice published as aforesaid, from time to time alter the boundaries of any drainage area.

(2) The land to be included in a drainage area shall be—

(*a*) blocks which have direct access to an outlet:

(*b*) blocks which do not have direct access to an outlet but which, in the opinion of the Drainage Committee, are directly or indirectly benefited by the construction of any outlet:

(*c*) blocks from which, in the opinion of the Drainage Committee, the drainage or seepage flows on to, in to, or under any other blocks and thence into an outlet.

(3) No drainage area shall be constituted unless the Drainage Committee advises the Minister that, in the opinion of the committee, substantial provision has been made, by the construction of permanent outlets or temporary outlets, or both, for the drainage of the area.

Drainage rate.

80i. (1) The Minister may declare a drainage rate on all the ratable lands comprised in any blocks within a drainage area.

(2) The drainage rate shall be an annual rate and shall be of such amount per ~~acre~~ hectare of ratable land comprised in any blocks within the drainage area as will be sufficient, in the opinion of the Minister, to pay out of the proceeds thereof—

(*a*) the cost of cleansing, repairing, and maintaining all outlets constructed by the Minister for the drainage of the drainage area:

(*b*) the expenses connected with the care, control, and management of such outlets:

(*c*) interest at the fixed rate on the cost of the construction of such outlets or on the balance of such cost for the time being remaining unpaid.

(3) Until the thirtieth day of June, nineteen hundred and forty-six, the drainage rate shall not exceed ten shillings per acre of ratable land. After that date the Minister may, by notice in the *Gazette*, fix, for every successive period of five years, an amount per acre of ratable land which the drainage rate in any drainage area shall not exceed.

(4) After a drainage area has been constituted no charge shall be made pursuant to section 80g in respect of any block included in the drainage area but every such block shall be rated as provided by this section.

(5) In any case in which an application has been made by the lessee of any block for the construction of an outlet for the drainage thereof but such outlet has not been constructed and the Drainage Committee is of opinion that for the effective drainage of the block an outlet is necessary, the Minister, on the recommendation of the Drainage Committee, may by notice in the *Gazette* exempt the block from rating under this section for such period as is from time to time fixed by the Minister.

(6) If any block has direct access to a temporary outlet and the Minister is satisfied, on the report of the Drainage Committee, that the outlet has ceased to function as an effective outlet, the Minister, on the recommendation of the Drainage Committee, may by notice in the *Gazette* exempt the block from rating under this section for such period as is from time to time fixed by the Minister.

(7) No ratable land shall be subject to any drainage rate until three years after the constitution of the drainage area or such longer period as the Minister, on the recommendation of the Drainage Committee, fixes: Provided that in the case of any ratable land comprised in a block having direct access to an outlet constructed after the passing of the Irrigation Act Amendment Act, 1941, the land shall be subject to the drainage rate after the expiration of three years from the giving of notice as provided by section 80d, or the date of the constitution of the drainage area, whichever last occurs: Provided further that in the case of any ratable land comprised in a block having direct access to an outlet constructed before the passing of

the Irrigation Act Amendment Act, 1941, the land shall be subject to the drainage rate after the expiration of three years from the completion of the outlet or the date of the proclamation of the drainage area, whichever last occurs.

Provision for recovery of charges and drainage rates.

80j. (1) Notice of amounts payable pursuant to section 80f shall be published in the *Gazette* and shall describe the blocks in respect of which the amounts are payable, the irrigation area in which the blocks are situated, the amount per acre of ratable land payable, and the times when and place where the said amounts are payable.

(2) Notice of any annual charge fixed by the Minister shall be published in the *Gazette* and shall describe the blocks in respect of which it is payable, the irrigation area in which the blocks are situated, the amount per acre of ratable land of the charge, the period for which it is payable, and the time when and place where it is payable.

(3) Notice of any drainage rate declared by the Minister shall be published in the *Gazette* and shall state the name of the irrigation area and the drainage area in respect of which it is payable, the amount per ratable acre of the rate, the period for which it is declared, and the time when and place where it is payable.

(4) All amounts payable pursuant to section 80f and all annual charges and drainage rates shall be due and payable by and recoverable from the lessees for the time being of the blocks in respect of which the same are payable, and shall, until payment, be a continual charge upon the land comprised in those blocks, and no statute of limitations shall affect any action or other proceedings which may be brought for the recovery or enforcement of such amounts or charges or rates. The Minister shall have the like powers of distress and sale in cases where such amounts or charges or rates are unpaid as are conferred upon the Commissioner of Waterworks by the Waterworks Act, 1932.

(5) If any such amount or charge or rate is not paid within one month after it falls due, interest at the rate of five pounds per centum per annum from the time when it falls due until payment thereof shall be added to the amount or charge or rate, and shall be payable by the person liable to pay the same. The Minister may, in any case of hardship, remit the whole or any part of any interest payable pursuant to this subsection.

(6) For the purposes of computing

12. The principal Act is amended by inserting therein after Part VII the following Part :— Amendment of principal Act—

Part VIIa.

Powers with Respect to the Recovery of Moneys Due.

Interpretation.

113a. In this Part—

"landholder" means—

(*a*) a lessee of any block within an irrigation area ;

(*b*) the holder on lease or agreement for sale or purchase of any land which is charged with a mortgage to secure the repayment to the Minister of Irrigation of any advance made under the Discharged Soldiers Settlement Act, 1934-1940, or any Act repealed by that Act ;

(*c*) the owner of any estate of freehold in land which is charged with a mortgage to secure the repayment to the Minister of Irrigation of any advance made under the Discharged Soldiers Settlement Act, 1934-1940, or any Act repealed by that Act :

"person" includes firm, company, body corporate, and incorporated or unincorporated association of persons.

Duty of agent, etc., to keep books.

113b. (1) Every person carrying on the business of a fruit packing-house, winery, distillery, fruit agent, fruit cannery, butter factory, or dairy produce merchant, or other business through whom in the course of the business of such person any part of the crop or produce of any landholder is marketed or to whom in the course of the business of such person any part of the crop or produce of any landholder is sold or delivered by the landholder or agreed by the landholder to be sold or delivered, shall keep such books, accounts and records as are sufficient to disclose full particulars of the following matters :—

I. The quantity of any crop or produce delivered or sold by any landholder to such person or held for sale or sold on behalf of any landholder by such person :

II. The amount paid or credited to any landholder by any such person on the sale of any such crop or produce :

III. The amount of any advances made to any landholder by such person :

iv. The value of any goods supplied to any landholder by such person :

v. The amount standing to the credit or debit of any landholder in the accounts of such person.

(2) If any such person fails to keep any such books, accounts, or records, such person shall be guilty of an offence and liable to a penalty not exceeding fifty pounds.

Power to inspect books, etc., of packing sheds, etc.

113c. (1) If any amount is due and payable to the Minister by a landholder (whether payable under this Act or the Discharged Soldiers Settlement Act, 1934-1940, or any Act repealed by this Act or the said Act) the following provisions shall apply with respect to such landholder.

(2) The Minister, or any person authorized in writing by the Minister, may at any time inspect and make copies of any entries (whether made before or after the passing of the Irrigation Act Amendment Act, 1941) in the books, accounts, and records of any person carrying on the business of a fruit packing-house, winery, distillery, fruit agent, fruit cannery, butter factory, or dairy produce merchant, or through whom in the course of business any part of the crop or produce of any landholder is marketed, or to whom in the course of business any part of the crop or produce of any landholder is sold or delivered or agreed to be sold or delivered, for the purpose of ascertaining—

(*a*) the quantity of any crop or produce delivered or sold or agreed to be delivered or sold by any such landholder to such person or held for sale or sold on behalf of any such land-holder by such person ;

(*b*) the amount paid or agreed to be paid or credited to any such landholder by any such person on the sale of any such crop or produce ;

(*c*) the amount of any advances made to any such landholder by such person ;

(*d*) the value of any goods supplied to any such land-holder by such person ;

(*e*) the amount standing to the credit or debit of any such landholder in the accounts of such person.

(3) If any person refuses or neglects to permit the Minister or any person authorized as aforesaid to inspect or make any copy of any entry in any such books, accounts, or records, or in any way wilfully hinders the Minister or any person authorized as aforesaid in any such inspection, such person shall be guilty of an offence and liable to a penalty not exceeding fifty pounds.

Duty of landholder to keep books.

113d. (1) If any amount is due and payable to the Minister by a landholder (whether payable under this Act or under the Discharged Soldiers Settlement Act, 1934-1940, or any Act repealed by this Act or the said Act) the Minister may, by notice in writing, from time to time require the landholder during such period as is specified in the notice to keep at the place of business of the landholder such books, accounts and records as are sufficient to disclose full particulars of the following matters :—

I. The quantity of any crop or produce delivered or sold by the landholder to any person :

II. Any amounts paid or credited to the landholder by any person on the sale of any such crop or produce :

III. The amount of any advance made to the landholder by any person to whom any such crop or produce is delivered or sold or is agreed to be delivered or sold :

IV. The value of any goods supplied to the landholder by any person to whom any such crop or produce is delivered or sold or is agreed to be delivered or sold.

(2) The Minister, or any person authorized in writing by the Minister, may at any reasonable time enter any place of business of the landholder and inspect and make copies of any entries in any such books, accounts or records.

(3) If any landholder fails to comply with any notice given pursuant to subsection (1) thereof or refuses or neglects to permit the Minister or any person authorized as aforesaid to inspect or make a copy of any entry in such books, accounts or records, or in any way wilfully hinders the Minister or any person authorized as aforesaid in such inspection, he shall be guilty of an offence and liable to a penalty not exceeding fifty pounds.

Amendment of principal Act—

13. The principal Act is amended by inserting therein after section 118 the following section :—

Use of party channels and drains.

118a. (1) If any channel for the supply of water to two contiguous blocks is constructed on or near the common boundary of the blocks, and the channel is constructed so that part thereof is situated on one of the blocks and part thereof is situated on the other of the blocks, the lessee of each such block may, for the purposes of the irrigation of his block, divert, use, and take water

from such part of the channel as is situated on the other block and may construct any works upon such other block as are necessary to divert, use, or take water as aforesaid and may for such purpose enter upon such other block.

(2) If any drain for the drainage of two contiguous blocks is constructed on or near the common boundary of the blocks and the drain is constructed so that part thereof is situated on one of the blocks and part thereof is situated on the other of the blocks, the lessee of each such block may, for the purposes of the drainage of his block, divert any water from his block into such part of the drain as is situated on the other block and may construct any works upon such other block as are necessary to divert water as aforesaid and may for such purpose enter upon such other block.

Amendment of s. 117 of principal Act—Management of certain lands.

14. Section 117 of the principal Act is amended—

(*a*) by striking out the word "Commission" in the third line thereof and by inserting in lieu thereof the word "Minister"; and

(*b*) by inserting after the word "Act" in the fourth line thereof the words "or by the Commission under the provisions of".

Amendment of Part IX. of principal Act—

15. Part IX of the principal Act is amended by inserting therein after section 121 the following section:—

Power of Minister to carry out work on behalf of lessee.

121a. (1) The Minister may, at the request and at the cost of the lessee of any block, carry out work on the block for the purpose of the drainage or the irrigation of the block or for any other purpose of a similar nature.

(2) The Minister may enter into such arrangements as he thinks fit for the payment of the said cost and interest thereon by the lessee, and may take such security for the payment of the said costs and interest as he thinks fit.

Amendment of s. 4 of principal Act—Arrangement.

16. Section 4 of the principal Act is amended—

(*a*) by inserting therein after the fifteenth line thereof the words:—"Division III.—Drainage"; and

(*b*) by inserting therein after the twenty-first line thereof the words:—"Part VIIA.—Powers with respect to the recovery of moneys".

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

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No. 39 of 1941.

An Act to provide for the incorporation of a Parliamentary Committee to be known as the Joint House Committee, to define the powers of that Committee, and for other purposes.

[*Assented to 20th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short title.

1. This Act may be cited as the "Joint House Committee Act, 1941 ".

Interpretation.

2. In this Act, unless the context otherwise requires—

"chairman" means chairman of the Committee :

"member" means member of the Committee :

"President" means President of the Legislative Council :

"rules" means rules made under this Act :

"Speaker" means Speaker of the House of Assembly :

"the Committee" means the Joint House Committee constituted by this Act :

"the existing Committee" means the Parliamentary Committee in existence at the time of the commencement of this Act and commonly called the Joint House Committee.

Constitution of Committee.

3. (1) A body corporate is hereby created to be known as the " Joint House Committee ".

(2) The Committee shall have perpetual succession and a common seal and shall be capable of holding and dealing with property of all kinds.

(3) The Committee shall consist of eight persons, namely, the President and three members of the Legislative Council, and the Speaker and three members of the House of Assembly.

(4) The persons who are members of the existing Committee at the time of the passing of this Act shall be the first members of the Committee.

Election of members of the Committee.

4. As early as convenient after every general election of members of the House of Assembly, each House of Parliament shall appoint three of its members to act as members of the Committee.

Term of office.

5. (1) Subject to subsection (2) of this section—

(*a*) the President and the Speaker shall hold office on the Committee until their respective successors to their offices as President and Speaker are chosen ;

(*b*) every other member shall hold office on the Committee until a successor to his office on the Committee is appointed.

(2) A person shall cease to be a member of the Committee—

(*a*) if he resigns his seat in Parliament ; or

(*b*) if he resigns from the Committee by writing delivered to the chairman ; or

(*c*) if his term of office as a member of Parliament comes to an end and he either does not nominate for re-election to the House of which he was a member, or having so nominated, he is defeated at the election ; or

(*d*) if he is removed from the Committee by resolution of the House of Parliament of which he is a member.

Casual vacancies.

6. A person appointed to fill a casual vacancy on the Committee shall hold office for the balance only of the term of the member in whose place he was appointed.

Chairman of the Committee.

7. The Committee may from time to time appoint the President or the Speaker to be the Chairman thereof. If neither the President nor the Speaker is willing to act as Chairman or if for the time being there is neither a Speaker or President in office, the Committee may appoint another member to be the Chairman thereof.

Quorum.

8. Four members of the Committee, not being all members of the same House of Parliament, shall constitute a quorum of the Committee: Provided that if at any time all members of the Committee belong to the same House of Parliament or if there are fewer than four members of the Committee a majority of the members of the Committee shall constitute a quorum.

Meetings of the Committee.

9. Meetings of the Committee shall be called and held at the times and in the manner prescribed in the rules.

Sub-committees.

10. The Committee may appoint sub-committees to deal with any matters or class of matters and may delegate to any sub-committee any of the powers of the Committee.

Executive officer, and secretary.

11. (1) The Chairman shall be the executive officer of the Committee.

(2) The Committee shall appoint an officer of the staff of one of the Houses of Parliament to be the secretary to the Committee. The secretary shall carry out such duties as are allotted to him by the Chairman.

Vesting of property.

12. All funds and other property which at the passing of this Act are vested in the existing Committee or in any person on behalf of the existing Committee shall be transferred to and vested in the Committee and held by the Committee for the purposes of this Act.

Premises under control of the Committee.

13. The Committee shall have the control and management of the following parts of the buildings and premises of Parliament, namely, the entrances, corridors, lobbies, dining, refreshment and recreation rooms, lounges and garages.

Persons under the control of the Committee.

14. The Committee shall have the control, direction, and supervision of the members of the catering staff of Parliament.

Further powers of the Committee.

15. The Committee may provide meals, refreshments, and other commodities and services for members and officers of Parliament and persons lawfully visiting the buildings of Parliament on such terms as the Committee thinks fit.

Expenditure of the Committee's funds.

16. The Committee may expend any of its funds for any purpose connected with the execution of its powers and duties under this Act and for any purpose specified in the rules.

Saving.

17. This Act shall not affect any power of the President, Speaker, or any other person, to remove from the buildings or premises of Parliament any person unlawfully in or upon them.

Rules.

18. (1) The Committee may make any rules necessary or convenient to be made for the purpose of the administration of this Act and for any purpose specified in this Act.

(2) Section 38 of the Acts Interpretation Act, 1915-1936, shall not apply to any such rules.

Non application of certain Acts to Committee.

19. Neither the Act numbered 2296 of 1936, nor any Act incorporated therewith, or substituted therefor, shall apply in relation to the Committee or its receipts.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

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No. 40 of 1941.

An Act to amend the Life Assurance Companies Act, 1936-1939.

[*Assented to 20th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

Short titles.

1. (1) This Act may be cited as the "Life Assurance Companies Act Amendment Act, 1941".

(2) The Life Assurance Companies Act, 1936-1939, as amended by this Act, may be cited as the "Life Assurance Companies Act, 1936-1941".

(3) The Life Assurance Companies Act, 1936-1939, is hereinafter referred to as "the principal Act".

Incorporation.

2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act.

Amendment of s. 53 of principal Act—

3. Section 53 of the principal Act is amended so as to read as follows:—

Duty to furnish copies of documents, etc.

53. If within twelve months after the end of the period within which a company is required by this Act to deposit any document in the office of the Registrar, any person, being a shareholder, member or policy holder of the company, requests the company to forward to him a printed copy of that document, the company shall within fourteen days after receipt of the request, deliver or post such a copy to the said person.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 41 of 1941.

An Act relating to the marketing of eggs.

[*Assented to 20th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

Short title.

1. This Act may be cited as the "Marketing of Eggs Act, 1941".

Interpretation.

2. (1) In this Act, unless the context otherwise requires or some other meaning is clearly intended—

"the board" means The South Australian Egg Board constituted under this Act;

"eggs" means eggs of fowls, and the yolks and whites of such eggs, in any of the following forms namely:—eggs in shell, liquid whole eggs, liquid whites of eggs, liquid yolks of eggs, dried whole eggs and dried separated whites and yolks of eggs;

"licensed collector" means person licensed under this Act as a collector of eggs;

"member" includes chairman;

"Minister" means Minister of the Crown for the time being holding the office of Minister of Agriculture, or any Minister of the Crown for the time being discharging the duties of that office;

"producer" means person who keeps twenty or more adult female fowls. For the purpose of this definition a fowl shall be regarded as an adult if it has commenced laying eggs;

"registered agent" means agent of the board for the time being registered under this Act;

"sell" includes barter; and "sale" has a corresponding meaning.

(2) For the purposes of this Act, all fowls on any premises shall, unless the board in writing otherwise directs, be conclusively presumed to be kept by the occupier of those premises.

Construction of Act.

3. This Act shall be construed subject to the Commonwealth of Australia Constitution Act and so as not to exceed the legislative power of the State, to the intent that where any provision of this Act would but for this section be in excess of that power, it shall nevertheless be a valid enactment to the extent to which it is not in excess of that power.

The South Australian Egg Board.

Constitution of board.

4. (1) For the purposes of this Act there shall be a board to be known as "The South Australian Egg Board".

(2) The board shall consist of six members appointed by the Governor.

(3) The members of the board shall be—

(*a*) three persons engaged in keeping fowls for the production of eggs for sale, at least one of such persons being so engaged at premises more than twenty miles from the General Post Office at Adelaide;

(*b*) two persons who, in the Governor's opinion, have knowledge of and have had experience in trade in eggs; one of the said persons shall be a person who, in the Governor's opinion, is suitable to represent the interests of retailers of eggs;

(*c*) one other competent person not engaged in the business of producing or selling eggs, who shall be chairman.

Incorporation of board.

5. The board shall be a body corporate with perpetual succession and a common seal and shall in its corporate name be capable of suing and being sued and of acquiring, holding and disposing of property of all kinds.

Board not to represent Crown.

6. The board shall not, except in relation to any matter in which the board is specially authorized by the Governor to act on behalf of the Crown, be the agent or servant or the representative of the Crown.

Term of office.

7. Subject to this Act, the first members of the board shall hold office for three years calculated as from the first day of April next after their appointment, and every subsequent

member shall hold office for three years calculated as from the first day of April in the year in which he is appointed: Provided that—

(*a*) a member appointed to fill a casual vacancy on the board shall hold office for the balance only of the term of the member in whose place he was appointed;

(*b*) a retiring member shall be eligible for re-appointment.

Casual vacancies.

8. The office of a member shall become vacant if he—

(*a*) dies;

(*b*) resigns by written notice given to the Minister;

(*c*) is removed from his office by the Governor for misbehaviour or mental or physical incapacity to perform his duties as a member;

(*d*) absents himself, without permission of the board, from more than four consecutive meetings of the board, and is declared by resolution of the board to have forfeited his seat.

Proceedings of board not invalidated by vacancies and defects.

9. (1) No act or proceeding of the board shall be invalid or illegal in consequence only of the number of members of the board not being complete at the time of such act or proceeding.

(2) All acts and proceedings of the board shall, notwithstanding the subsequent discovery of any defect in the appointment or qualification of any member thereof, be as valid as if such member had been properly appointed and qualified.

Chairman.

10. (1) The chairman shall preside at every meeting of the board at which he is present. If the chairman is absent from a meeting the other members of the board present shall select one of their number to act as chairman at that meeting.

(2) The chairman, or the person acting as chairman, shall have a deliberative vote and in the event of equality of votes a casting vote also.

Quorum.

11. (1) Any four members of the board shall form a quorum thereof for the transaction of business, and no business shall be transacted at a meeting unless a quorum is present.

(2) Every matter coming before the board shall be decided by a majority of the votes of the members present and voting at a duly convened meeting of the board.

Meetings of the board.

12. (1) The first meeting of the board shall be convened by the chairman, and thereafter meetings shall be held at the times and places determined by the board: Provided that the chairman may, on reasonable notice to members of the board, call a meeting at any time.

(2) Subject to this Act, the business of the board shall be conducted in such manner as the board determines.

Remuneration of board.

13. (1) The members of the board shall be entitled to be paid such remuneration and expenses as are approved by the Governor.

(2) Such remuneration and expenses shall be paid out of the funds of the board.

Staff of board.

14. (1) The board may appoint a secretary and such inspectors, clerks and other officers and employees as it requires to assist it in the administration of this Act.

(2) With the consent of the Minister administering any Department of the Public Service of the State, the board may, on any terms agreed between itself and the Minister, make use of the services of any person employed in that Department.

Accounts and audit.

15. (1) The board shall keep full accounts of all money received and paid by it and of the purposes for which the money was so received or paid.

(2) The Auditor-General shall in each financial year audit the accounts of the board for the preceding financial year and every member and officer of the board shall give the Auditor-General and his officers all the information relating to such accounts which he or they require and shall upon request produce to the Auditor-General and his officers any books, vouchers, or other documents relating to such accounts and do all things necessary to enable the audit to be made.

(3) The board shall pay to the Treasurer of the State such reasonable sum for the audit as the Treasurer fixes.

Report on prices and costs.

16. The Auditor-General shall within three months after the end of each financial year report to the Minister on the questions—

(*a*) whether the prices at which during that year eggs were bought and sold by the board, and sold by retailers to the public were reasonable;

(*b*) whether the board has been economical in its expenditure on the administration of this Act, and on the collection, transport, grading, treatment and marketing of eggs.

Every such report shall as soon as is convenient after the making thereof, be laid before both Houses of Parliament.

General powers of board.

17. The board may for the purposes of carrying out the duties and functions imposed on it by the other provisions of this Act—

(*a*) buy or sell any property;

(*b*) enter into any contract;

(*c*) borrow money and mortgage or charge any of its property as security for the repayment of any money borrowed;

(*d*) delegate any of its functions and revoke any such delegation.

Board may establish egg floors.

18. The board shall not establish or maintain any egg floor: Provided that if the Minister is satisfied that an egg floor is necessary in any locality and that no other suitable person is willing to establish such a floor and grade eggs thereat at a cost which the Minister considers reasonable, the Minister may authorize the board to establish and maintain an egg floor in that locality, and the board may establish and maintain an egg floor accordingly.

Registered Agents and Licensed Collectors.

Registered agents of board.

19. (1) For the purposes of this Act the board may register suitable persons as its agents.

(2) Any person desiring registration as an agent of the board shall apply in writing to the board for such registration, and give the board such information relevant to his application as the board requires.

(3) Any person who holds a licence to export eggs under the laws of the Commonwealth shall be entitled to be registered as an agent of the board and to remain so registered as long as he holds such a licence and complies with this Act and the regulations.

(4) The board shall have a discretion to grant or refuse registration to any applicant therefor other than an applicant holding a licence to export eggs under the laws of the Commonwealth.

(5) The registration of an agent shall remain in force until it is cancelled, or the agent surrenders it, or dies.

(6) The board may cancel the registration of any agent if he ceases to hold a licence to export eggs under the laws of the Commonwealth, or if he has failed in any way to comply with this Act or the regulations or to carry out any of his duties as

an agent of the board, or if he becomes bankrupt, or in any way, as a debtor, takes the benefit of the laws relating to bankruptcy.

(7) Every registered agent shall be entitled to take delivery of eggs from producers on behalf of the board, and shall perform such other duties and functions on behalf of the board as the board directs.

Licensed collectors.

20. (1) For the purposes of this Act the board may license suitable persons to be collectors of eggs.

(2) Any person desiring a licence as a collector of eggs shall apply in writing to the board for a licence and shall give the board such information relevant to the application as the board requires.

(3) The board shall have a discretion to grant or refuse a licence to any applicant therefor, but shall not capriciously refuse any application.

(4) A licence under this section shall remain in force until it is cancelled, or the licensed collector surrenders it, or dies.

(5) The board may cancel the licence of any licensed collector who has failed in any way to comply with this Act or the regulations, or to carry out any of his duties as an agent of the board, or who has become bankrupt or in any way, as a debtor, has taken the benefit of the laws relating to bankruptcy.

(6) Any licence granted under this section may contain terms and conditions as to—

(*a*) the area within which the licensed collector named therein may collect eggs;

(*b*) the registered agents of the board to whom the licensed collector named therein must deliver any eggs collected by him;

(*c*) the rights, duties and liabilities of the said licensed collector in relation to the collection, transport and disposal of eggs.

(7) A licensed collector who contravenes or fails to observe any term or condition of his licence shall be guilty of an offence.

(8) A licensed collector shall be the agent of the board for the purpose of collecting eggs from producers and transporting and delivering them to registered agents of the board.

(9) A licensed collector shall be entitled to be paid by the board such sum for his services in and about the collection, transport and delivery of eggs as the board fixes.

(10) Subject to any directions given by the board and to the terms of his licence a licensed collector may deliver any eggs collected by him to such registered agents of the board as he thinks proper.

Control and Marketing of Eggs.

Duty to sell and deliver eggs to the board.

21. (1) The board may by notice published in the *Gazette* and in a daily newspaper fix a day (in this section called "the appointed day") on and after which every producer must comply with the requirements of this Act as to the sale and delivery of eggs.

(2) On or after the appointed day a producer shall not sell or deliver any eggs to any person other than the board and a person other than the board shall not purchase or take delivery of any eggs from a producer: Provided that the foregoing provision of this subsection shall not apply to—

(*a*) any eggs sold or delivered as allowed under section 23;

(*b*) any eggs sold or delivered in the course of trade or commerce between the States.

(3) The board shall accept delivery of all eggs tendered to it pursuant to this Act if such eggs are of merchantable quality and comply with any requirements prescribed by regulation.

Effect of delivery of eggs to board.

22. All eggs delivered to the board by producers and accepted by the board shall thereupon be vested in and become the absolute property of the board freed and discharged from all mortgages, charges, liens, pledges, interests, trusts, contracts, and encumbrances affecting them; and the rights and interests of every person to or in the eggs shall thereupon be converted into a claim for payment therefor in accordance with the provisions of this Act.

Exemptions.

23. (1) The board may by notice published in the *Gazette*, or by written notice given to the producers thereby affected exempt from the operation of the last two preceding sections—

(*a*) any producers of small quantities of eggs;

(*b*) any specified sales or deliveries of eggs or all sales and deliveries complying with any specified conditions.

(2) The board may by notice published or given as mentioned in subsection (1) of this section at any time revoke or vary any exemption for the time being in force under that subsection.

(3) This Act shall not apply to any eggs given *bona fide* by the producer thereof to any person in reasonable quantities, provided that such eggs are not for re-sale.

(4) This Act shall not apply in relation to any eggs if the proceeds of the sale thereof are expended or applied for any of the following purposes—

(*a*) for the benefit of any hospital, or institution in which sick, aged or infirm persons are maintained, or any other charitable institution;

(*b*) for the benefit of any school or institute;

(*c*) for paying the cost of building any church or any hall available or intended to be available for general public use, or for repaying any loan raised to pay such cost;

(*d*) for beautifying or improving any streets, roads, public parks, public playgrounds, public reserves, or other like public places;

(*e*) for any charitable purpose; or

(*f*) any other patriotic, religious, educational or scientific purpose.

(5) This Act shall not apply to eggs sold as eggs for hatching.

Mode of delivery to board.

24. (1) Delivery of eggs to the board shall be effected by delivering the eggs to a registered agent of the board or to a licensed collector.

(2) The tendering of eggs by a producer or person on his behalf, to a registered agent of the board or to a licensed collector for acceptance shall be *prima facie* evidence of an intention to deliver the eggs to the board to be disposed of by the board in accordance with this Act.

Issue of certificate to person other than producer.

25. A producer may prior to or at the time of delivering eggs to the board notify the board that the eggs are delivered on behalf of some other person and that the certificate for the eggs is to be issued to that person.

Certificate to produce upon delivery.

26. (1) As soon as practicable after the receipt of any eggs the board shall issue to the person entitled thereto a certificate in the prescribed form certifying that the eggs have been delivered and that payment therefor is to be made to such person or his assignee.

(2) The person entitled to a certificate under this section shall be—

(*a*) the producer by whom the eggs were delivered; or

(*b*) if the producer has notified the board that the certificate is to be issued to any other person, that other person.

(3) A person to whom a certificate has been issued, or to whom the rights under a certificate have been assigned, may assign his rights under the certificate by indorsement thereon specifying the name of the assignee.

Sale of eggs by board.

27. (1) The board shall sell all eggs of which it becomes the owner under this Act to such persons and at such prices and on such terms as it deems proper.

(2) The board may, before selling any eggs, arrange for them to be pulped, dried, or otherwise processed on behalf of the board.

(3) In selling such eggs the board shall pay due regard to the reasonable trade requirements of the merchants and associations who in the course of their business sell eggs by wholesale or retail.

Grading.

28. (1) The board shall, unless in any case it is inconvenient or impracticable to do so, grade or cause to be graded all eggs delivered to it. The grades of eggs and the characteristics of the eggs of each grade shall be as prescribed by regulation.

(2) The price paid by the board to producers for eggs which have been graded, shall vary according to the grade of the eggs.

Advances to producers on account of price.

29. Upon acceptance of any eggs the board shall make an advance to the person holding the certificate issued for those eggs of such amount on account of the price of the eggs as the board thinks fit.

Settlements with producers

30. (1) The board shall determine what shall be the accounting periods for the purpose of determining and paying the amounts owing to producers and others for eggs delivered to the board.

(2) The board shall, at or after the end of each accounting period, make payments to all holders of certificates for eggs delivered to the board during that period. The payments so to be made shall be based upon—

(*a*) the quantity and, in the case of eggs which have been graded, the grades of the eggs so delivered;

(*b*) the net proceeds of the sales of all eggs of the corresponding grades sold by the board during the accounting period;

(*c*) the amount of the advances made to the holders of the certificates;

(*d*) any other circumstances affecting the amount of the payments.

(3) The board may deduct from the proceeds of the sale of any eggs, and retain, a sum equal to the amount of money spent by the board in and about the transport, storage, grading, drying, pulping, packing and marketing of the eggs, and a contribution towards the cost of the administration of this Act and any money necessary to repay any advance made to the board and interest on such advance.

(4) For the purposes of this Act the decision of the board as to—

(*a*) the grade of any eggs delivered to the board;

(*b*) the amounts to be deducted under this section,

shall be final and conclusive.

Non-liability of board for payments in good faith.

31. Where the board in good faith and without negligence has made any payment to the person appearing from any certificate to be entitled to such payment, the board shall not be liable to make any payment to any other person for the eggs mentioned in the certificate.

Miscellaneous provisions.

Offences and penalties.

32. (1) Any person who contravenes or fails to comply with any provision of this Act shall be guilty of an offence against this Act.

(2) Any person guilty of any offence against this Act shall be liable to a fine not exceeding one hundred pounds.

(3) Proceedings for offences against this Act shall be heard and determined summarily.

Service of notices.

33. Except where this Act otherwise provides, any notice required by this Act to be given to any person, may be served personally or by post.

Regulations.

34. The Governor may make regulations prescribing all matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed for carrying out or giving effect to this Act, and in particular, but without limiting the generality of the foregoing powers—

(*a*) for requiring any persons to furnish the board with any information relating to eggs;

(*b*) for enabling the board or any person authorized by it to inspect any records or accounts relating to eggs or any premises on which eggs are produced, stored, graded, packed, dried, pulped, or otherwise treated;

(*c*) for prescribing the duties, functions, and conduct of registered agents and licensed collectors;

(*d*) for prescribing penalties not exceeding in any case a fine of twenty pounds recoverable summarily for breach of the regulations.

Period of operation of Act.

35. This Act shall remain in operation until the expiration of six months after the Governor-General of the Commonwealth issues a proclamation declaring that the war with Germany existing at the time of the passing of this Act has ceased.

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

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No. 42 of 1941.

An Act to amend the Mental Defectives Act, 1935-1939.

[*Assented to 20th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

Short titles.

1. (1) This Act may be cited as the "Mental Defectives Act Amendment Act, 1941".

(2) The Mental Defectives Act, 1935-1939, as amended by this Act, may be cited as the "Mental Defectives Act, 1935-1941".

(3) The Mental Defectives Act, 1935-1939, is hereinafter referred to as "the principal Act".

Amendment to heading of Part VII.

2. (1) The heading to Part VII. of the principal Act is amended so as to read as follows:—Treatment of Sailors, Soldiers and Airmen.

(2) Section 3 of the principal Act is amended by striking out the line—"Part VII.—Treatment of Discharged Sailors and Soldiers" and by inserting in lieu thereof the line—"Part VII.—Treatment of Sailors, Soldiers and Airmen".

Amendment of s. 146 of principal Act.

3. Section 146 of the principal Act is amended as follows:—

Interpretation.

(*a*) The definition of "commanding officer" is amended so as to read as follows:—

"commanding officer" means the officer (being a medical practitioner) medically in charge

of the naval, military or air unit to which, for the time being, the person for whom treatment is required belongs:

(*b*) The definition of "Great War" is repealed:

(*c*) The definition of "home" is amended by striking out the words "and set aside exclusively for the reception of such persons as are referred to in subsection (1) of section 147".

Amendment of s. 147 of principal Act. Reception into home.

4. Paragraph (*a*) of subsection (1) of section 147 of the principal Act is amended so as to read as follows:—

(*a*) has been on service with any naval, military or air force of the Commonwealth or of any part of His Majesty's Dominions during any war in which His Majesty is engaged; and

Amendment of principal Act—

5. The principal Act is amended by inserting therein after section 150 the following section:—

Application of Part to persons ceasing to belong to naval, military, or air unit.

150a. If after being received into any home pursuant to this Part, any person ceases to belong to any naval, military or air unit, the provisions of this Part shall nevertheless continue to apply to that person.

Amendment of s. 151 of principal Act— Inspection.

6. Section 151 of the principal Act is amended by adding at the end thereof the words "and by any medical practitioner authorized for the purpose by the Director-General".

Amendment of twenty-fourth schedule of principal Act.

7. The twenty-fourth schedule to the principal Act is amended by striking out in the line "Particulars of military or naval service" the words "military or naval" and by inserting in lieu thereof the words "naval, military or air".

Amendment of twenty-sixth schedule of principal Act.

8. The twenty-sixth schedule to the principal Act is amended by inserting after the words "into this home" wherever occurring in form No. 1 and form No. 2 therein in each case the words "pursuant to Part VII. of the Mental Defectives Act, 1935".

Amendment of twenty-seventh schedule of principal Act.

9. The twenty-seventh schedule to the principal Act is amended—

(*a*) by inserting after the heading "Recommendation for Discharge" in form No. 1 therein the heading "..... *Home*";

(*b*) by inserting after the words "into this home" in form No. 1 therein the words "pursuant to Part VII. of the Mental Defectives Act, 1935";

(*c*) by inserting after the heading "Order for Discharge" in form No. 2 therein the heading "..... *Home*";

(*d*) by inserting after the words "being detained" in form No. 2 therein the words "pursuant to Part VII. of the Mental Defectives Act, 1935".

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

C. M. BARCLAY-HARVEY, Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

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No. 43 of 1941.

An Act to amend the Education Act, 1915-1940.

[*Assented to 27th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short titles.

1. (1) This Act may be cited as the " Education Act Amendment Act, 1941 ".

(2) The Education Act, 1915-1940, as amended by this Act, may be cited as the " Education Act, 1915-1941 ".

(3) The Education Act, 1915-1940, is hereinafter referred to as " the principal Act ".

Amendment of principal Act, s. 4— Interpretation.

2. Section 4 of the principal Act is amended—

(*a*) by striking out the words " high school " in the definition of " qualifying certificate " and by inserting in lieu thereof the words " school the course of instruction at which is of a higher standard than that of a primary school " :

(*b*) by striking out the definition of " superintendent " therein.

Amendment of principal Act, s. 15— Officers.

3. Section 15 of the principal Act is amended—

(*a*) by striking out the passage " superintendents of such branches of education as he thinks proper (such as primary, secondary, technical, and agricultural education) " and by inserting in lieu thereof the words " superintendents of such groups of schools as he thinks proper " ; and

(*b*) by inserting therein after subsection (3) thereof the following subsection:—

(4) A superintendent shall have and may exercise any powers given by this Act to an inspector.

Amendment of principal Act, s. 16—Teachers Classification Board.

4. Section 16 of the principal Act is amended by striking out subsections (2) and (3) thereof and by inserting in lieu thereof the following subsections:—

(2) The Classification Board shall, subject as hereinafter provided, consist of the superintendents and two other members appointed by the Governor, one being an inspector selected by the Minister and the other a headmaster of the highest grade of primary schools, nominated in the prescribed manner by teachers of the prescribed grades. The chairman of the board shall be a superintendent appointed by the Minister. Superintendents other than the chairman shall be members of the board only when it is dealing with teachers of schools of the class of which they are superintendents.

(3) The chairman of the board and members of the board appointed by the Governor shall hold office for three years without re-appointment: Provided that any person appointed to a casual vacancy shall hold office without re-appointment for the balance of the term of office of the chairman or member, as the case may be, in whose place he is appointed.

Amendment of principal Act, s. 19—Advisory Council of Education.

5. Section 19 of the principal Act is amended by striking out paragraph 1. of subsection (2) thereof, and by inserting in lieu thereof the following paragraph:—

1. six officers of the Education Department, namely, the Director, the principal medical officer, and four principal officers to be nominated by the Minister;

Amendment of principal Act, s. 25—School committees

6. Section 25 of the principal Act is amended—

(*a*) by inserting after the word "any" in the first line thereof the word "primary";

(*b*) by inserting after the word "of" in the third line thereof the word "primary";

(*c*) by adding at the end of the proviso to subsection (4) thereof the following paragraph:—

iii. of the members elected at the election held next after the passing of the Education Act Amendment Act, 1941, one half of the members to be decided by lot shall retire at the expiration of one year from their election and the balance of the members so elected shall retire at the expiration of two years from their election. For the purposes of this paragraph "one half" of the number of members shall, if the total number of members is uneven, mean the integer nearest to but more than half the total number of members.

Amendment of principal Act, s. 16—High School councils

7. Section 26 of the principal Act is amended—

(*a*) by striking out the word "Governor" in the first line thereof and by inserting in lieu thereof the word "Minister";

(*b*) by striking out the word "or" in the second line thereof;

(*c*) by adding at the end of subsection (1) thereof the words "or school other than a primary school";

(*d*) by striking out the word "Governor" occurring in the third and fourth lines of subsection (3) thereof and by inserting in lieu thereof in each case the word "Minister".

Amendment of principal Act—

8. The principal Act is amended by inserting therein after section 26 the following sections:—

Welfare associations.

26a. If the Minister is of opinion that, in the interests of any school of any kind mentioned in section 25 or 26 or of any division of any such school, it is desirable that any other body or association be constituted in connection with the school or division, he may authorize the constitution of any such body or association upon such terms and conditions as he thinks fit.

Examination of accounts.

26b. The accounts of any committee, council, or body or association constituted under section 25, 26 or 26a for any school shall, at least once in every financial year, be examined by the inspector in whose district the school is situated.

Amendment of principal Act, s. 27—Powers of committee, etc.

9. Section 27 of the principal Act is amended by inserting after the word "councils" in the second line thereof the words "and bodies and associations constituted pursuant to section 26a".

10. Section 28 is amended by striking out subsections (2), (3) and (4) thereof and by inserting in lieu thereof the following subsections :— Amendment of principal Act, s. 28—Advisory curriculum boards.

(2) For the purpose of assisting the Director to determine the course of instruction in primary schools, high schools, technical schools and other kinds of schools, there shall be appointed for each kind of schools an advisory curriculum board for that kind of schools.

(3) Each board shall consist of—

(*a*) the superintendent or superintendents of the kind of schools in question :

(*b*) two inspectors or other officers appointed by the Minister :

(*c*) two teachers appointed by the Minister, after nomination in the prescribed manner by teachers of the prescribed grades.

(4) A person appointed to a board shall hold office for three years without re-appointment.

(5) If only one superintendent is a member of the board, he shall be the chairman. If two or more superintendents are members of the board, one of the superintendents shall be appointed by the Minister as chairman. If there is no such superintendent, an officer appointed by the Minister shall be chairman and in that case the board shall consist of the officer so appointed in addition to the members mentioned in subsection (3). Any person appointed as chairman pursuant to this subsection shall hold office as chairman for three years without re-appointment.

(6) For the purpose of considering details of any separate subjects or group of subjects, a board may appoint a sub-committee of its members. Any such sub-committee may, with the approval of the Director, co-opt any additional members approved by the Director.

11. Section 31 of the principal Act is amended by striking out the words " benefit of localities where it is not practicable for him to establish schools with an annual average attendance of at least six children between the ages of five and fourteen years " and by inserting in lieu thereof the words " purpose of providing or improving the means of education in sparsely populated districts ". Amendment of principal Act, s. 31—Education in sparsely populated districts.

Amendment of principal Act, s. 32—
Establishment of high schools.

12. Section 32 of the principal Act is amended—

(*a*) by inserting after the word "school" second occurring in the sixth line thereof the words "and shall be known as a higher primary school"; and

(*b*) by striking out the word "two" in the last line thereof and by inserting in lieu thereof the word "three".

Amendment of principal Act—

13. The principal Act is amended by inserting therein after section 32 the following section :—

Area schools.

32a. The Minister may close any two or more schools and may establish an area school to provide for the education of children previously educated at the schools so closed.

Amendment of principal Act—

14. Part III. of the principal Act is amended by inserting therein after section 38 the following section :—

Transport of children to schools.

38a. The Minister may, in such manner and subject to such conditions as he thinks fit, provide or arrange for the transport of children to and from any public school or may pay the whole or any portion of the cost of transporting any children to or from any public school.

Amendment of principal Act, s. 39—
Education of teachers.

15. Section 39 of the principal Act is amended by striking out the words "Training College for the education of teachers existing at the commencement of this Act" and by inserting in lieu thereof the words "Teachers College for the training and education of teachers".

Amendment of principal Act, s. 41—
Enrolment at school.

16. Section 41 of the principal Act is amended by adding at the end of subsection (7) thereof the words "and for the purposes of subsection (3) and (4) of this section a child's residence shall be deemed to be within three miles of a school if the residence is within three miles by the shortest road or other available route of a means of transport to and from the school which pursuant to this Act is provided or is arranged to be provided by the Minister".

Amendment of principal Act, s. 42—
Compulsory attendance.

17. Section 42 of the principal Act is amended by inserting therein after subsection (4) thereof the following subsection :—

(4a) Except in so far as otherwise prescribed, if any manual training, domestic arts or other subject of a like nature is taught in connection with the regular curriculum of a school (whether taught at the school or at some other place) a child who is not present at the

place where such subject is taught and during the time provided by the curriculum for the teaching thereof to such child, shall not be deemed to have attended the school on the occasion during which the subject is taught.

Amendment of principal Act, s. 43—
Reasonable excuse for non-attendance at school.

18. Section 43 of the principal Act is amended by adding at the end thereof the following paragraph :—

(*c*) That the child was not mentally capable of receiving instruction in a school : Provided that—

I. such reason shall not be a sufficient excuse unless the parent of the child has given to the head teacher of the school notice thereof in writing ; and

II. a medical certificate or a certificate of a psychologist to the effect that the child is not mentally capable of receiving instruction in a school must be produced, if required by the Minister or any person authorized by him as aforesaid.

Amendment of principal Act, s. 46—
Employment of children.

19. Section 46 of the principal Act is amended by inserting therein before the word "Subject" in the first line thereof the words "Notwithstanding the provisions of the Industrial Code, 1920, or any other Act but".

Amendment of principal Act, s. 60—
Regulations.

20. Subsection (1) of section 60 of the principal Act is amended—

(*a*) by inserting after paragraph VIII. thereof the following paragraph :—

VIIIa. for prescribing and defining the powers and duties of bodies and associations constituted pursuant to section 26a ; for fixing the times for holding the meetings of such bodies and associations, the manner of calling such meetings, and the conduct thereof ; and for fixing the number of members necessary to constitute a quorum thereof :

(*b*) by adding at the end thereof the following paragraphs:—

XXIII. for providing transport or arranging for transport of children to and from any public school or for providing for the payment of the whole or any portion of the cost of transporting any children to and from any public school :

xxiv. for providing for the establishment and maintenance of correspondence schools:

xxv. providing for the enrolment of children in correspondence schools and prescribing conditions under which such enrolment shall be compulsory:

xxvi. for the provision of equipment and materials for use in public schools:

xxvii. for regulating the number of schools to be in each class of schools:

xxviii. for regulating the maximum number of children to be in charge of one teacher:

xxix. for regulating the schools to be attended for the purpose of any prescribed kind of instruction by children residing within any prescribed area.

Amendment of principal Act, s. 68—Powers of health officers.

21. Section 68 of the principal Act is amended by striking out the figures "1898" in the second line thereof and by inserting in lieu thereof the figures "1935".

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

G. J. R. MURRAY, Deputy Governor,

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

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No. 44 of 1941.

An Act to amend the Maintenance Act, 1926-1937, and for other purposes.

[*Assented to 27th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short titles.

1. (1) This Act may be cited as the "Maintenance Act Amendment Act, 1941".

(2) The Maintenance Act, 1926-1937, as amended by this Act, may be cited as the "Maintenance Act, 1926-1941".

(3) The Maintenance Act, 1926-1937, is hereinafter called the "principal Act".

Incorporation.

2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act.

Amendment of s. 5 of principal Act—

3. Section 5 of the principal Act is amended—

Definition of near relative and uncontrolled child.

(*a*) by inserting before the word "father" in the eighth line of the definition of "near relative" the words "husband, wife,"; and

(*b*) by adding at the end thereof the following definition :—

"uncontrolled child" means a child who, owing to the absence or insufficiency of control and supervision by parents or guardians, has acquired or is likely to acquire habits of immorality, vice, or crime.

Repeal of s. 23 of principal Act.

4. Section 23 of the principal Act is repealed.

Amendment of s. 24 of principal Act—
Recovery of cost of relief from relatives.

5. Section 24 of the principal Act is amended—

(*a*) by striking out in the second line of subsection (1) thereof the words "or to the wife and child of any person":

(*b*) by inserting after the word "husband" in the fourth line of subsection (1) thereof the word "wife":

(*c*) by striking out the words "such officer" in the fifth line of subsection (2) thereof and inserting in lieu thereof the words "to the board":

(*d*) by striking out the words "the past relief of such person" at the end of subsection (2) thereof and inserting in lieu thereof the words "such relief":

(*e*) by adding at the end thereof the following subsection:—

(3) A complaint against a person under this section may relate to relief which has been given to two or more persons of whom the defendant is a near relative.

Enactment of s. 48a of principal Act—
Complaints in respect of maintenance of two or more children.

6. The following section is hereby enacted and inserted in the principal Act after section 48 thereof:—

48a. (1) Where a person is a near relative of two or more children, a complaint under this Division may be made against that person in relation to the maintenance of all or any of the children; and the court may, upon such complaint, make orders of the kind mentioned in section 48 for the payment of money for the maintenance of all or any of the children: Provided that a separate order shall be made in respect of each child for whose maintenance a payment is ordered.

(2) A complaint under this section may be made against any number of persons alleged to be liable for the maintenance of the same children.

Repeal and re-enactment of s. 67 of principal Act—
Constitution of Court.

7. Section 67 of the principal Act is repealed and the following section is enacted and inserted in lieu thereof:—

67. (1) Except as provided by section 75 every application under this Division shall be heard and determined by a court of summary jurisdiction constituted of a special magistrate, unless one of the parties has, in the manner hereinafter mentioned, demanded that the court shall be constituted of a special magistrate and two justices.

If such a demand is duly made the court shall be constituted in accordance therewith.

(2) A demand that a court shall be constituted of a special magistrate and two justices—

(*a*) if made by the complainant shall be set out in writing in the complaint; and

(*b*) if made by the defendant shall be made by notice filed with the clerk of the court before which the defendant has been summoned to appear, at least two clear days before the day appointed for the hearing.

(3) Where a court hearing any application under this Division is constituted of a special magistrate and two justices, the decision of the special magistrate, concurred in by one justice, shall be taken to be the decision of the whole court.

Amendment of s. 91 of principal Act—Failure to comply with orders.

8. Section 91 of the principal Act is amended by inserting therein after subsection (1) thereof the following subsections:—

(1a) Where the court orders a person to be committed to gaol under subsection (1) of this section, it may order that the issue of the warrant of commitment shall be suspended upon the conditions that the defendant makes such payments in respect of the arrears owing under the maintenance order as are specified by the court, and duly pays all sums becoming payable under the maintenance order after the said order for commitment.

(1b) Where the court has ordered that the issue of a warrant of commitment shall be suspended as provided in subsection (1a) of this section, the complainant may apply to any justice for the issue of the warrant; and upon proof that the defendant has made default in compliance with any of the conditions upon which the issue of the warrant was ordered to be suspended, the justice shall issue the warrant of commitment.

Amendment of s. 100 of principal Act—Consequential amendment.

9. Section 100 of the principal Act is amended by striking out the words "uncontrollable, or incorrigible" in the seventh line and inserting in lieu thereof the word "uncontrolled".

Amendment of s. 103 of principal Act—Uncontrolled children, how dealt with.

10. Section 103 of the principal Act is amended—

(*a*) by striking out the words "uncontrollable or incorrigible" in the third line and inserting in lieu thereof the word "uncontrolled";

(*b*) by striking out in paragraphs (*a*) and (*b*) thereof in each case the words "or for such lesser period as the court may order".

Amendment of principal Act, s. 105—Liability of guardian.

11. Section 105 of the principal Act is amended by striking out the words "uncontrollable, or incorrigible" occurring in the third and sixth lines and inserting in lieu thereof in each case the words "or uncontrolled".

Amendment of s. 108 of principal Act—Consequential amendment.

12. Section 108 of the principal Act is amended by striking out the words "uncontrollable or incorrigible" in the second line and inserting in lieu thereof the word "uncontrolled".

Amendment of s. 110 of principal Act—Consequential amendment.

13. Section 110 of the principal Act is amended by striking out the words "uncontrollable or incorrigible" at the end of subsection (1) thereof and inserting in lieu thereof the word "uncontrolled".

Amendment of s. 111 of principal Act—Consequential amendment.

14. Section 111 of the principal Act is amended by striking out the word "uncontrollable" in the third line thereof and inserting in lieu thereof the word "uncontrolled".

Amendment of s. 112 of principal Act—Consequential amendment.

15. Section 112 of the principal Act is amended by striking out the word "uncontrollable" in the first and second lines thereof and inserting in lieu thereof the word "uncontrolled".

Amendment of s. 113 of principal Act—Period of control of convicted children.

16. Section 113 of the principal Act is amended by striking out in paragraph (*a*) of subsection (1) thereof the words "or for such lesser period as the court in its discretion deems proper".

Repeal of s. 117 of principal Act.

17. Section 117 of the principal Act is repealed.

Enactment of s. 122a of principal Act—Transfer of children to custody of Comptroller of Prisons.

18. The following section is enacted and inserted in the principal Act after section 122 thereof:—

122a. (1) Where the board is satisfied that any child who has been placed in an institution has shown by his conduct that he is so unruly or depraved that he is not a suitable person to be detained in an institution, the Governor may, on the recommendation of the board, order that the child be transferred to the custody of the Comptroller of Prisons.

(2) Upon any child being so transferred, the Comptroller of Prisons may detain him in any prison which the said Comptroller deems suitable, for the balance of the period for which he might have been detained in an institution, or until he is released according to law.

Amendment of s. 163 of principal Act—Licences to keep lying-in home.

19. Section 163 of the principal Act is amended by striking out the words "such premises are licensed by the board for that purpose" and inserting in lieu thereof the words "that person is licensed to keep that building or apartment as a lying-in home".

Amendment of s. 165 of principal Act—
Grant of licence to keep lying-in home.

20. Section 165 of the principal Act is amended by striking out the words "in respect of any buildings or apartments kept or used, or intended to be kept or used", and inserting in lieu thereof the words "authorizing the person therein named to keep or use any building or apartment therein named".

Amendment of s. 166 of principal Act—
Penalty for keeping lying-in home without licence.

21. Section 166 of the principal Act is amended by striking out the words "such building or apartment is licensed by the board for that purpose" and inserting in lieu thereof "that person is licensed to keep that building or apartment as a lying-in home".

Consequential amendment of forms.

22. The forms numbered 8, 11, and 12 in the second schedule to the principal Act are amended as follows:—

(*a*) The words "uncontrollable (*or* incorrigible)" in Form No. 8 are struck out and the word "uncontrolled" inserted in lieu thereof;

(*b*) The words "Uncontrollable or Incorrigible" in the heading of Form No. 11 and the words "uncontrollable (or incorrigible)" in the body of that form are struck out and the word "uncontrolled" is inserted in lieu thereof in each case;

(*c*) The words "uncontrollable, etc.," in the heading to Form No. 12 are struck out and the word "Uncontrolled" is inserted in lieu thereof.

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

G. J. R. MURRAY, Deputy Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 45 of 1941.

An Act to amend the Margarine Act, 1939-1940.

[*Assented to 27th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short titles.

1. (1) This Act may be cited as the " Margarine Act Amendment Act, 1941 ".

(2) The Margarine Act, 1939-1940, as amended by this Act, may be cited as the " Margarine Act, 1939-1941 ".

(3) The Margarine Act, 1939-1940, is hereinafter called " the principal Act ".

Incorporation.

2. This Act is incorporated with the principal Act, and that Act and this Act shall be read as one Act.

Amendment of heading.

3. The heading appearing before section 20 of the principal Act is amended by inserting therein after the word " Manufacture " the words " and Sale ".

Amendment of s. 20 of the principal Act—Control of the amount of margarine to be manufactured.

4. (1) Section 20 of the principal Act is amended by striking out in the fourth and fifth lines of subsection (3) thereof the words " otherwise consents be not less than " and inserting in lieu thereof the words " agrees to a smaller quantity be ".

(2) Section 20 is further amended by inserting after subsection (3) thereof the following subsection :—

(3a) The Minister shall not by declarations made under this section permit to be manufactured in any calendar year—

(*a*) during the present war a greater aggregate quantity of table margarine than two hundred and sixty tons;

(*b*) after the present war a greater aggregate quantity of table margarine than three hundred and twelve tons.

For the purposes of this subsection the present war shall be deemed to continue until the end of the calendar year in which that war ends.

Amendment of s. 25 of the principal Act—Regulations.

5. Section 25 of the principal Act is amended by inserting therein after paragraph (*c*) the following paragraphs :—

(c1) for prescribing the ingredients to be used in the manufacture of table margarine :

(c2) regulating or forbidding the sale of table margarine not containing the prescribed ingredients :

(c3) providing for the inspection in the State of the ingredients used in the manufacture of table margarine sold or intended to be sold in the State :

(c4) forbidding the sale of table margarine which does not comply with the regulations as to wholesomeness and freedom from adulteration or the ingredients of which have not been inspected in accordance with the regulations.

Enactment of s. 25a of principal Act—Application of Act to table margarine.

6. The following section is enacted and inserted in the principal Act after section 25 thereof :—

25a. Every provision of this Act relating to—

(*a*) the entry and search of any place where table margarine or any fats, oils, or other substance commonly used in the manufacture of table margarine are suspected to be stored, packed, or sold ;

(*b*) the inspection and obtaining samples of any such table margarine or other substance ;

(*c*) the inspection and making copies of and taking extracts from any accounts, books, or documents relating to table margarine or any such substance ;

(*d*) the securing of information as to table margarine or any such substance ;

(*e*) the sale and having in possession for sale of any table margarine or other such substance ;

(*f*) the ingredients of table margarine ;

(*g*) the making of regulations,

shall apply in relation to all table margarine and every such other substance in the State irrespective of whether that table margarine or other substance was or was not manufactured in the State.

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

G. J. R. MURRAY, Deputy Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 46 of 1941.

An Act to amend the Road Traffic Act, 1934-1941.

[*Assented to 27th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short titles.

1. (1) This Act may be cited as the " Road Traffic Act Amendment Act (No. 2), 1941 ".

(2) The Road Traffic Act, 1934-1941, as amended by this Act, may be cited as the Road Traffic Act, 1934-1941.

(3) The Road Traffic Act, 1934-1941, is hereinafter called " the principal Act ".

Incorporation.

2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act.

Amendment of s. 27 (10) of principal Act—Traders' plates.

3. Paragraph 10 of section 27 of the principal Act is amended by adding at the end thereof the following proviso :—

Provided that if—

(*a*) the person to whom general traders' plates have been issued (hereinafter called " the trader ") lends a motor vehicle, owned by him and bearing those plates, to any person (hereinafter called the " customer ")—

(i.) who owns a motor vehicle which is in possession of the trader for the purpose of being repaired, altered, tested, or having additions made thereto : or

(ii.) who is the prospective purchaser of a motor vehicle from the trader; and

(*b*) the motor vehicle is driven by the customer, or by any person authorized by the customer to drive it, while the customer's motor vehicle is being repaired, altered, tested, or added to, or for the purpose of enabling the customer to determine whether the motor vehicle is suitable for him,

the motor vehicle whilst so driven shall be deemed to be driven for purposes directly connected with the business carried on by the trader.

Amendment of s. 43 of principal Act—Consequential amendment.

4. Section 43 of the principal Act is amended by striking out subsection (3) thereof.

Amendment of s. 50 of principal Act—Notice of change of place of business of holder of traders' plate.

5. Section 50 of the principal Act is amended by adding at the end thereof the following subsection (the previous part of section 50 being read as subsection (1) thereof):—

(2) Every person to whom any traders' plates have been issued and who changes his principal place of business during the period of operation of those plates shall, within fourteen days of so doing, give written notice to the registrar of his new principal place of business.

Amendment of s. 53 of principal Act—Penalty for using motor vehicle without consent of owner.

6. Section 53 of the principal Act is amended—

(*a*) by striking out the word "three" in the fifth line and inserting in lieu thereof the word "twelve":

(*b*) by striking out the words "more than twelve months" in the sixth line and inserting in lieu thereof the words "less than three months or more than two years".

Amendment of s. 61 of the principal Act—

7. Section 61 of the principal Act is amended by inserting after paragraph XII. of subsection (1) thereof the following paragraph:—

Regulations.

XIIa. Providing for the transfer or cancellation of the registration of a motor vehicle when the ownership of the vehicle passes to any person on the bankruptcy of the registered owner, or on repossession of the vehicle pursuant to a hire-purchase agreement, or on any other involuntary alienation, and prescribing the conditions under which refunds of the registration fee may be made in such cases, and any other matters relevant to such changes of ownership.

8. The following section is enacted and inserted in the principal Act after section 69 :— Enactment of s. 69a of the principal Act—

69a. (1) If— Liability in tort of person taking vehicle on hire and driving them for carriage of passengers and goods for hire.

(*a*) the owner of a motor vehicle lets it on hire to a person who, for the purpose of or by virtue of any industrial award is deemed to be a servant of that owner; and

(*b*) whilst the vehicle is so let the person taking it on hire drives it in the course of a business of carrying passengers or goods for hire,

that person shall, as regards liability for any injury, loss, or damage caused by him whilst so driving the vehicle, be deemed to be the servant of the owner and to have been so driving the vehicle in the course of his employment by the owner.

(2) In this section "industrial award" means any award, order or determination of the Commonwealth Court of Conciliation and Arbitration, or of the Industrial Court or any industrial board constituted by or under the Industrial Code, 1920-1937.

9. (1) Subsection (1) of section 70s of the principal Act is repealed and the following subsection is enacted and inserted in lieu thereof :— Amendment of s. 70s of principal Act—

70s. (1) No person shall— Persons entitled to Act in connection with claims.

(*a*) for or in the expectation of directly or indirectly receiving any reward accept instructions or authority to act on behalf of any person in respect of the making, commencement, resisting, compromise or settlement of any claim or action for damages for the death of or bodily injury to any person or for injury to the property of any person arising out of the use of a motor vehicle;

(*b*) for or in the expectation of directly or indirectly receiving any reward make, commence, cause to be made or commenced, negotiate, settle, or compromise, on behalf of any person, any such claim or action;

(*c*) hold himself out as being willing to act for reward on behalf of any person in making, commencing, resisting, negotiating, settling, or compromising any such claim or action.

(2) Subsection (2) of section 70s of the principal Act is amended by adding at the end thereof the following words :—

"or to any person employed or instructed by an approved insurer to act on its behalf in connection with any claim or action, in a case where that insurer is liable to indemnify the person against whom the claim is made or the action brought."

Amendment of s. 119 of the principal Act. Definition of "trailer".

10. Section 119 of the principal Act is amended by striking out paragraph (a) in the definition of "trailer" in subsection (1) thereof.

Amendment of s. 128 of principal Act—

11. Subsection (1a) of section 128 of the principal Act is amended so as to read as follows :—

Certain pedestrians to walk on left of road.

(1a) Subsection (1) of this section shall not apply to—

(*a*) a person walking on the carriage-way of a road if he is drawing or pushing any vehicle, or leading any animal :

(*b*) any persons marching on the carriage-way of a road in a column or other regular formation,

but section 124 of this Act shall apply to all such persons.

Amendment of s. 132 of the principal Act— Consequential amendment.

12. Section 132 of the principal Act is amended by striking out subsection (3) thereof.

Enactment of s. 141a. of principal Act—

13. The following section is enacted and inserted in the principal Act after section 141 thereof :—

Driving without clear view.

141a. If any person drives on any road a motor vehicle while any part of the vehicle, or the load on the vehicle, or anything attached or affixed to the vehicle prevents him from having a clear view of the areas in front and on either side of the vehicle, he shall be guilty of an offence.

Amendment of s. 142 of principal Act— Length of vehicles and trailers.

14. Subsection (1) of section 142 of the principal Act is amended by striking out paragraphs (*b*) and (*c*) thereof and inserting in lieu thereof the following paragraph :—

(*b*) the over-all length of the vehicle (including the length of any trailers attached thereto and of any load projecting from the front or rear of the vehicle) exceeds sixty-six feet ; or

(*c*) the vehicle has more than two trailers attached thereto.

15. The following section is enacted and inserted in the principal Act after section 156 thereof :— Enactment of s. 156a of principal Act—

156a. (1) For the purposes of this section the following shall be exempt vehicles— Exemption of fire, ambulance, and police vehicles from certain provisions.

(*a*) any motor vehicles used by the Fire Brigades Board or by a fire brigade, while it is being driven to any place in answer to a call for the services of a fire brigade, or is in use at a fire :

(*b*) any motor ambulance while it is being driven in the course of, or in connection with, the carriage of patients :

(*c*) any motor vehicle being driven by a member of the police force in the execution of his duty.

(2) While a vehicle is an exempt vehicle, the following provisions of this Act, namely :—Paragraph (*b*) of subsection (1) of section 40a ; paragraph (*b*) of section 123 ; sections 124 to 127 inclusive, 130a, 130b, 130c, 131 to 133 inclusive, 136, 137, subsection (1) of section 139, 143a, 146, 147, 169, 174 to 176 inclusive, shall not apply in relation to that vehicle or the owner, driver, or person in charge thereof.

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

G. J. R. MURRAY, Deputy Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

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No. 47 of 1941.

An Act to amend the South Australian Railways Commissioner's Act, 1936-1938.

[*Assented to 27th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short titles.

1. (1) This Act may be cited as the " South Australian Railways Commissioner's (Appeal Board) Act, 1941 ".

(2) The South Australian Railways Commissioner's Act, 1936-1938, as amended by this Act, may be cited as the " South Australian Railways Commissioner's Act, 1936-1941 ".

(3) The South Australian Railways Commissioner's Act, 1936-1938, is hereinafter referred to as " the principal Act ".

Commencement of Act.

2. This Act shall come into operation on the first day of February, nineteen hundred and forty-two.

Amendment of s. 38 of principal Act.

3. Section 38 of the principal Act is amended by inserting after the word " may " in the last line thereof the words " subject to section 44a ".

Repeal of ss. 42 and 43 and enactment of ss. 42-42f of principal Act—

4. Sections 42 and 43 of the principal Act are repealed, and the following sections are enacted in lieu thereof :—

Constitution of board.

42. For the purposes of this Act a board is hereby constituted to be called " The Railways Service Appeal Board ", and in this Part referred to as " the board ".

Composition of board.

42a. The board shall consist of the following members :—

I. A person appointed by the Governor to be the chairman of the board :

II. A person who is employed in the railway service, appointed by the Commissioner for the purpose :

III. One person from each branch of the railway service, elected in manner prescribed, by the officers and employees of that branch.

The person appointed as chairman shall be a person who has been employed in the railway service, but is no longer so employed, and whose experience and suitability for the appointment are certified to by the Commissioner.

Of the persons elected from the branches of the railway service as mentioned in paragraph III. of this section, only one shall sit on the hearing of any appeal or other matter before the board, and that one shall be the person elected by the branch in which the appellant or person charged is employed.

Term of office.

42b. The members of the board shall be appointed or elected, as the case may be, and hold office for a term of three years, and shall be eligible for re-appointment or re-election, as the case may be.

Chairman of board.

42c. (1) The person appointed by the Governor to be chairman of the board shall preside at all meetings of the board at which he is present.

(2) In the absence of the chairman from any meeting of the board, the deputy chairman may act as chairman, and whilst acting as chairman shall have all the powers, and shall perform all the duties of the chairman.

(3) The Governor may appoint any other person who has been employed in the railway service, but is no longer so employed, and whose experience and suitability for the appointment are certified to by the Commissioner, to be deputy chairman of the board either for a particular appeal or matter, or to act generally in the absence of the chairman.

Quorum.

42d. Any two members, one of whom shall be the chairman or the deputy chairman, present at a meeting of the board shall constitute a quorum for hearing, dealing with, and determining any appeal.

Secretary of board.

42e. The Governor shall appoint a secretary to the board.

Deputy members.

42f. (1) Whenever an election is held in any branch of the railway service to elect a member of the board, a deputy for the elected member shall also be elected in that branch in the manner prescribed.

(2) The Commissioner may appoint a person to be the deputy of the member of the board appointed by him.

(3) If any member of the board is for any reason unable to act in any matter, the deputy of that member may act in his stead.

Amendment of s. 44 of principal Act—Extraordinary vacancies.

5. Section 44 of the principal Act is amended by inserting after the word "Governor" in the seventh line the words "or Commissioner".

Enactment of s. 44a of principal Act—Procedure as to dismissals.

6. The following section is enacted and inserted in the principal Act after section 44 thereof :—

44a. (1) If any officer or employee is charged with misconduct or the breach of any rule, by-law, or regulation of the railway service, and the Commissioner is of opinion that the charge is of such a nature that the appropriate punishment for a person guilty thereof would be dismissal, the Commissioner may, by notice in writing, call upon the officer or employee to show cause before the board why he should not be dismissed on the ground that he is guilty of the matter charged against him.

(2) The officer or employee so called upon may, within fourteen days after receipt of the notice from the Commissioner, give notice to the secretary to the board in writing of his intention to show cause. If no such notice of intention is given within the said fourteen days the Commissioner may deal with the officer or employee in such manner as he deems appropriate.

(3) If a notice of intention to show cause is duly given, the board shall forthwith fix a convenient time and place for inquiring into the charge and shall give notice thereof to the officer or employee and to the Commissioner.

(4) Sections 48 and 49 of this Act shall apply to every such hearing as if it were an appeal and as if the officer or employee were the appellant.

(5) After the hearing of the case has been completed the board shall report to the Commissioner whether in its opinion, the officer or employee is guilty of the matter charged against him; and if the board is of opinion that he is guilty, it shall report to the Commissioner any facts which in its opinion are relevant to the punishment which should be awarded.

(6) The Commissioner shall consider the reports of the board and the evidence which was before it, and may take such action thereon as he deems just.

7. The principal Act is amended by inserting after section 47 thereof the following section :— Amendment of principal Act—

47a. On the hearing of every appeal under this Act the appellant shall appear in person and may conduct his case personally or be represented at the hearing by any person. The Commissioner shall have the right to be heard on every appeal, and may conduct his case personally or be represented at the hearing by any person. Representation of parties on appeal.

8. Section 49 of the principal Act is amended by striking out the word " three " in the first line thereof and inserting in lieu thereof the word " two ". Amendment of s. 49 of principal Act—Majority decision.

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

G. J. R. MURRAY, Deputy Governor.

ANNO QUINTO

GEORGII VI REGIS.

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4. Section 27 of the principal Act is amended by striking out the words "public officer" in the first line thereof and by inserting in lieu thereof the word "person". Amendment of s. 27 of principal Act—Enrolment of instruments.

5. Section 31 of the principal Act is amended— Amendment of s. 31 of principal Act—Hire purchase agreements.

(*a*) by inserting therein after subsection (1) thereof the following subsection :—

(1a) If any contract or agreement in writing is made whereby any person agrees to hire any goods, wares or merchandise and the contract or agreement provides that such person may buy the goods, wares or merchandise or that the property in the goods, wares or merchandise will or may pass to such person, the contract or agreement shall, unless the goods, wares or merchandise is agreed to be hired as aforesaid in the ordinary course of trade by a party whose principal business is the sale or hiring as aforesaid of such goods, wares or merchandise, be charged with the same *ad valorem* duty as if it were an actual conveyance on sale of the goods, wares or merchandise.

(*b*) by inserting after the figure "(1)" occurring in the second line of subsection (2) thereof and in the second line of subsection (4) thereof, in each case, the passage "or (1a)" and by striking out the word "that" in the third line of subsection (2) thereof and by inserting in lieu thereof the word "such".

6. The principal Act is amended by inserting therein after section 56 the following section :— Amendment of principal Act—

56a. (1) Every person who effects a sale or purchase of any stock or marketable security as a broker or agent shall make and sign a certificate upon the conveyance or transfer of the stock or marketable security that any contract note required by this Act to be given in respect of the sale or purchase, as the case may be, has been duly stamped as required by this Act. Certificate on conveyance or transfer.

(2) Any person who fails to make or sign a certificate as required by subsection (1) shall be liable to a penalty not exceeding twenty pounds.

Amendment of principal Act—

7. The principal Act is amended by inserting therein after section 66 the following section :—

Mode of computing consideration in certain cases.

66a. (1) Where any goods, wares or merchandise is assigned to any purchaser at or about the time of the conveyance or transfer of any other property, whether by the same or another instrument or otherwise, in such circumstances that such assignment and the conveyance or transfer together form substantially one transaction, the consideration for such conveyance or transfer shall be deemed to include all moneys paid in respect of the assignment of such goods, wares, or merchandise.

(2) Any person who executes and any person engaged or concerned in the preparation or certification of any such conveyance or transfer as mentioned in subsection (1) hereof which does not disclose the true consideration paid or agreed to be paid for the whole of the property included in the transaction in connection with which the conveyance or transfer is executed, shall be guilty of an offence and liable to a penalty not exceeding five hundred pounds: Provided that no person shall be convicted of an offence under this subsection if he proves that he did not know and could not reasonably have had knowledge that the conveyance or transfer did not disclose the true consideration required to be disclosed as aforesaid.

(3) This section shall be construed subject to the provisions of section 31a of this Act.

Amendment of principal Act—

8. The principal Act is amended by inserting therein after section 71 the following sections :—

Provision where trust property distributed *in specie*.

71a. If any will or any instrument whereby any trust is declared contains a direction to convert any property into money and to pay the proceeds of such conversion to any beneficiary and, in lieu of such conversion into money and payment, the executor, administrator, or trustee, as the case may be, conveys the property *in specie* to the beneficiary, such conveyance shall not be chargeable with duty as a conveyance on sale or as a conveyance operating as a voluntary disposition *inter vivos*.

Partition or division of property.

Cf. U.K. 54 and 55 Vict., c. 39, s. 73.

71b. Where upon the partition or division of any property any consideration exceeding in amount or value one hundred pounds is paid or given, or agreed to be paid or given, for equality, the instrument whereby the partition or division is effected shall be charged with the same *ad valorem* duty as a conveyance on sale for the consideration, and with that duty only.

Amendment of s. 79 of principal Act—Security for future advances.

9. Section 79 of the principal Act is amended by adding at the end of subsection (2) thereof the words " but where any advance or loan is made in excess of the amount covered by that duty the security shall for the purpose of stamp duty be deemed to be a new and separate instrument, bearing date on the day on which the advance or loan is made ".

Amendment of principal Act—

10. The principal Act is amended by inserting therein after section 83 the following section :—

Receipts for salaries or wages.

83a. (1) The duty payable upon any receipts for salaries or wages paid by any person to persons employed by him may, subject to subsection (2) of this section but notwithstanding section 83, be denoted by an impressed stamp to the amount of the whole of the duty payable in respect of all the said receipts and impressed on any pay sheet or summary of a pay sheet.

(2) The Commissioner may, in any case he thinks fit, by notice in writing given to any such employer, approve of the payment of duty as provided by subsection (1). Any such approval may be given subject to such conditions thought fit by the Commissioner and may at any time be revoked by the Commissioner by notice in writing.

Amendment of principal Act—Second schedule.

11. The second schedule to the principal Act is amended as follows :—

(1) The word " sterling " is struck out of subparagraph 2 of the list of exemptions appended to the paragraph commencing " Agreement or any Memorandum of any Agreement ".

(2) The paragraph commencing " Conveyance or Transfer on sale of any property (not otherwise charged) " is amended by striking out subparagraph (*a*) thereof and by inserting in lieu thereof the following subparagraph :—

(*a*) In the case of any stock or marketable security—

For every £50, or fractional part of £50, of the face value of such stock or marketable security ..... 2s.

(3) The following paragraphs are inserted in the said schedule after the paragraph commencing " Conveyance operating as a voluntary disposition, *inter vivos*, of any property " :—

	£	*s.*	*d.*
Conveyance for the partition or division of any property where the consideration for equality does not exceed £100 or where there is no consideration for equality ..	1	0	0

	£	s.	d.
Conveyance for effectuating the appointment of a new trustee or the retirement of a trustee	0	10	0

(4) The paragraph headed " General Exemptions from all Stamp Duties " is amended—

(*a*) by adding at the end of subparagraph 11 thereof the words " and assignments of articles or indentures of apprenticeship " ;

(*b*) by inserting after the words " capital of " in subparagraph 17 thereof the words " or of any debenture or debentures or bond or bonds issued by ";

(*c*) by adding at the end of subparagraph 17 thereof the words " if such sale is made through a broker or agent who is a member of a stock exchange in the Commonwealth of Australia ";

(*d*) by inserting after the word " of " in the second line of subparagraph 19 thereof the words " or of any debenture or debentures or bond or bonds issued by " and by inserting after the word " shares " in the penultimate line of subparagraph 19 thereof the words " or debenture or debentures or bond or bonds " ;

(*e*) by adding at the end thereof the following subparagraph :—

20. Conveyance or transfer of any share or shares in the stock, funds, or capital of or of any debenture or debentures or bond or bonds issued by any corporation, company or society if the conveyance or transfer is made for the purpose of effectuating the appointment of a new trustee or the retirement of a trustee and all duty chargeable on any instrument for the appointment of the new trustee or the retirement of the trustee, as the case may be, has been duly paid;

(*f*) by adding at the end thereof the following subparagraph :—

21. Conveyance or transfer of any share or shares in the stock, funds, or capital of or of

any debenture or debentures or bond or bonds issued by any corporation, company, or society if the conveyance or transfer is made in pursuance of any deed of settlement or deed of gift and all duty chargeable on the deed of settlement or deed of gift, as the case may be, has been duly paid.

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

G. J. R. MURRAY, Deputy Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 49 of 1941.

An Act to amend the Trustee Act, 1936, and for purposes incidental thereto.

[*Assented to 27th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short titles.

1. (1) This Act may be cited as the " Trustee Act Amendment Act, 1941 ".

(2) The Trustee Act, 1936-1940, as amended by this Act, may be cited as the " Trustee Act, 1936-1941 ".

(3) The Trustee Act, 1936-1940, is in this Act referred to as " the principal Act ".

Incorporation.

2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act.

Commencement of Act.

3. This Act shall commence on a day to be fixed by the Governor by proclamation.

Amendment of s. 4 of principal Act— Interpretation.

4. Section 4 of the principal Act is amended as follows :—

(*a*) After the definition of " convey " and " conveyance " the following definition is inserted :—

" equity of redemption " includes—

(*a*) the right to redeem property which has been conveyed or assigned by way of mortgage :

(*b*) the estate of the owner of any property which is subject to any legal or equitable mortgage, charge or encumbrance (including a mortgage or encumbrance under The Real Property Act,

1886-1939) created otherwise than by conveyance or assignment of the property.

(*b*) After the definition of "trust" and "trustee" the following definition is inserted:—

"trustee company" means any incorporated company upon which power to act as a trustee has been conferred by an Act of the Parliament of the State.

Amendment of s. 5 of principal Act—Authorized investments.

5. Section 5 of the principal Act is amended by adding after paragraph (*i*) of subsection (1) thereof the following paragraphs:—

(*j*) in any debentures of The Adelaide Electric Supply Company Limited secured by the trust deed dated the eleventh day of June nineteen hundred and eighteen made between that company of the one part and Electric and General Investment Company Limited of the other part, or otherwise secured by a first charge over the undertaking of The Adelaide Electric Supply Company Limited;

(*k*) in bonds, mortgages, debentures and other like securities of The South Australian Gas Company.

Enactment of ss. 13a-13f of principal Act—

6. The following sections are enacted and inserted in the principal Act after section 13 thereof and so as to form part of Part I. thereof:—

Release of part of security N.S.W. 19, 1925, s. 20.

13a. (1) Where a trustee holds a mortgage of any property and has power under this Act or otherwise to invest on mortgage and to vary investments, the trustee—

(*a*) may release part of the property from the mortgage, whether any part of the mortgage debt is repaid or not, provided that the unreleased part of the property would at the time of the release be a proper investment in all respects for the amount of the mortgage debt then remaining unpaid;

(*b*) may, on a sale by the mortgagor of part of the mortgaged property and on the receipt by the trustee of the whole of the purchase money thereof after deduction of the expenses of the sale, release that part from the mortgage.

(2) Where the trustee is personally liable to pay the mortgage debt or any part thereof or has any beneficial interest in the property which is subject to the mortgage he shall not be capable of exercising the power conferred by this section, in relation to that mortgage, without the sanction of the Supreme Court.

(3) A purchaser of the released part of the property shall not be concerned to inquire whether the release was authorized by this section.

(4) The exercise by a trustee of any power conferred by this section shall not affect any right of any person who has guaranteed the mortgage debt or any debt for which the mortgage is security, unless that person has consented to the release; and where the mortgage has been sub-mortgaged the power conferred by this section shall not be exercised without the consent of the sub-mortgagee.

(5) This section applies to mortgages created either before or after the commencement of the Trustee Act Amendment Act, 1941.

Power of trustee as to remission of interest and postponement of time for payment.
Cf. Trustee Act (No. 2) 1931, s. 12.

13b. (1) Where a trustee holds a mortgage of any property and any interest payable in respect thereof is in arrears the trustee may in his discretion if he thinks it in the best interest of the trust release from the whole or any part of the liability for such arrears—

(i.) the person (if any) liable to pay; or

(ii.) the property subject to the mortgage or any part of that property; or

(iii.) both.

(2) The trustee may from time to time in his discretion if he thinks it in the best interest of the trust, postpone, without the necessity for any valuation or revaluation of the property subject to the mortgage, the due date or dates for payment of the principal sum or interest or any part thereof. The powers conferred by this subsection may be exercised whether any arrears of principal or interest are owing or not, and either before or after the time when the principal or interest or part thereof becomes due and payable.

(3) Such release or postponement shall be effective in law if made and done by deed or by an instrument registered under The Real Property Act, 1886-1939.

(4) Where the trustee is personally liable to pay any such interest or principal or has any beneficial interest in the property which is subject to the mortgage, he shall not be capable of exercising any power conferred by subsection (1) or subsection (2) of this section in relation to that interest, principal, or property, without the sanction of the Supreme Court.

(5) The rights *inter se* of persons entitled to capital and income respectively shall not be varied by reason of any such release or postponement; and any arrears lost shall be

borne by or apportioned among the person or persons who would have been entitled to them had they been paid or recovered.

(6) The exercise by a trustee of any power conferred by this section shall not affect any right of any person who has guaranteed the mortgage debt or any debt for which the mortgage is security, unless that person has consented to the release; and where the mortgage has been sub-mortgaged the power conferred by this section shall not be exercised without the consent of the sub-mortgagee.

(7) This section applies to mortgages created either before or after the commencement of the Trustee Act Amendment Act, 1941.

Acceptance of lower rate of interest where payment overdue.

13c. (1) Where a trustee holds a mortgage under which interest is payable—

(*a*) at a specified rate or at a rate variable from time to time; and

(*b*) at a lower rate dependent on interest at such lower rate being paid on or within a fixed period after the due date fixed by the mortgage for payment of interest—

the trustee may in his discretion if he thinks it in the interest of the trust accept any interest at that lower rate notwithstanding payment or tender thereof after the due date or after the period fixed for payment as aforesaid.

(2) The exercise by a trustee of any power conferred by this section shall not affect any right of any person who has guaranteed the mortgage debt or any debt for which the mortgage is security, unless that person has consented to the exercise of the power; and where the mortgage has been sub-mortgaged the power conferred by this section shall not be exercised without the consent of the sub-mortgagee.

(3) This section applies to mortgages created either before or after the commencement of the Trustee Act Amendment Act, 1941.

Power of trustee as to amalgamations and reconstructions of company. U.K. 15, Geo. 5, c. 19, s. 10 (3). N.S.W. 14, 1925, s. 21

13d. (1) Where a trustee holds any securities of an incorporated company (whether incorporated in the State or elsewhere) and the trustee can lawfully hold or retain them, the trustee may, in like manner as if he were beneficially entitled to the securities, concur in any scheme or arrangement—

(*a*) for the reconstruction of the company;

(*b*) for the amalgamation of the company with any other company;

(*c*) for the sale of all or any part of the property and undertaking of the company to any other company ;

(*d*) for the release modification or variation of any rights privileges or liabilities attached to the security.

(2) In lieu of or in exchange for the securities the trustee may accept any securities of any denomination or description of the reconstructed or new or purchasing company.

(3) The trustee shall not be responsible for any loss occasioned by any act or thing so done reasonably and in good faith, and may retain any security so accepted in like manner as he could have done if that security had been an investment authorized by the instrument, if any, creating the trust or by law.

(4) The powers conferred by this section shall not be exercised without the consent of any person whose consent to a change of investment is required by the instrument, if any, creating the trust or by law, or without the consent of any other person who, otherwise than as a beneficiary under the trust, has any interest in the securities, of which interest the trustee has notice.

(5) This section applies only if and as far as a contrary intention is not expressed in the instrument, if any, creating the trust, and shall have effect subject to the terms of that instrument and the provisions therein contained.

(6) This section applies to trusts created either before or after the commencement of the Trustee Act Amendment Act, 1941.

Power of trustee as to new shares in company. U.K. 15, Geo. 5, c. 19, s. 10 (4). N.S.W. 14, 1925, s. 22.

13e. (1) Where a trustee holds any securities of an incorporated company, and by virtue of such holding is offered a preferential right to subscribe for securities in the company he may—

(*a*) exercise the right and apply capital money subject to the same trust in payment of the consideration and continue to hold the securities subscribed for ; or

(*b*) renounce the right ; or

(*c*) assign the benefit of the right for the best consideration that can reasonably be obtained to any person, including a beneficiary under the trust.

(2) Where a trustee assigns the benefit of the right the consideration received by him for the assignment shall be held as capital money of the trust.

(3) The trustee shall not be responsible for any loss occasioned by any act done reasonably and in good faith in exercise of his powers under this section.

(4) The powers conferred by this section shall not be exercised without the consent of any person whose consent to a change of investment is required by law or by the instrument, if any, creating the trust.

(5) This section applies only if and as far as a contrary intention is not expressed in the instrument, if any, creating the trust, and shall have effect subject to the terms of that instrument and to the provisions therein contained.

(6) This section applies to trusts created either before or after the commencement of the Trustee Act Amendment Act, 1941.

Power of trustee as to calls on shares. U.K. 15, Geo. 5, c. 19, s. 11 (2). N.S.W. 14, 1925, s .23.

13f. (1) A trustee may apply capital money subject to a trust in payment of the calls on any shares subject to the same trust. Where the trustee is a trustee company, it may exercise the powers conferred by this section notwithstanding that the shares on which the calls are made are shares in the trustee company.

(2) This section applies only if and as far as a contrary intention is not expressed in the instrument, if any, creating the trust, and shall have effect subject to the terms of that instrument and to the provisions therein contained.

(3) The trustee shall not be responsible for any loss occasioned by any act done in good faith in the exercise of his powers under this section.

(4) This section applies to trusts created either before or after the commencement of the Trustee Act Amendment Act, 1941.

Amendment of s. 14 of principal Act—Appointment of new trustees.

7. Section 14 of the principal Act is amended as follows :—

(*a*) The word " another " in the thirteenth line of subsection (1) is struck out and the word " a " substituted therefor, and the word " other " in the same line is struck out.

(*b*) After subsection (1) the following subsection is inserted :—

(1a) The person, or any of the persons, by whom or with whose consent the appointment of a new or additional trustee is required to be made, may appoint himself or, as the case may be, consent to the appointment of himself as a new or additional trustee.

(*c*) After the word " trust " in the last line of paragraph (*c*) of subsection (2) the following words are inserted :

Provided that the Public Trustee or a trustee company may, irrespective of the original number of trustees, be appointed as a sole new trustee and the

original trustee or trustees shall thereupon be discharged from the trust. Notwithstanding any other Act it shall not be necessary to obtain the consent of the Supreme Court to an appointment of the Public Trustee under this section.

Enactment of s. 14a of principal Act—

8. The following section is enacted and inserted in the principal Act after section 14 thereof :—

Appointment of separate trustees.

14a. (1) Where trustees or a sole trustee or the representatives of the last surviving or continuing trustee deem it expedient that a separate set of trustees or a separate sole trustee should be appointed for any part of the trust property held on trusts distinct from those relating to any other part of the trust property, then the person or persons nominated for the purpose of appointing new trustees by the instrument (if any) creating the trust, or if there is no such person or no such person able and willing to act, then the trustees for the time being or the representatives of the last surviving or continuing trustee, may by writing appoint—

(*a*) a separate set of trustees for any part of the trust property held on trusts distinct from those relating to any other part or parts of the trust property ; or

(*b*) if only one trustee was originally appointed, a separate sole trustee for the first mentioned part of the trust property.

(2) When the appointment of a separate trustee is required to be made by, or with the consent of a person other than a trustee of the trust property, that person may appoint himself or, as the case may be, consent to the appointment of himself as a separate trustee or as one of a set of separate trustees.

In this subsection the words "beneficiary" and "beneficiaries" mean the person or persons having a beneficial interest in the property held on distinct trusts as aforesaid.

(3) Where two or more trustees were originally appointed the number of separate trustees shall be not less than two :

Provided that the Public Trustee or a trustee company may in any case and irrespective of the original number of trustees be appointed as a sole separate trustee. Notwithstanding any other Act it shall not be necessary to obtain the consent of the Supreme Court to an appointment of the Public Trustee under this section.

(4) On the appointment of a separate set of trustees or a separate trustee any assurance or thing requisite for vesting the trust property or any part thereof jointly in the separate trustees or solely in the separate trustee, as the case may require, shall be executed or done.

(5) Every trustee appointed under this section, as well before as after the part of the trust property for which he is appointed becomes by law or by assurance or otherwise vested in him shall have in relation to that part of the trust property the same powers, authorities and discretion and may in all respects act as if he had been originally appointed trustee by the instrument, if any, creating the trust. Where the original trustee or trustees were entitled to remuneration, the remuneration of the separate trustee or trustees shall be calculated on the value of the part of the trust property for which he is or they are appointed.

(6) The provisions of this section relative to a continuing trustee include a refusing or retiring trustee if willing to act in the execution of the provisions of this section.

(7) This section applies only if and as far as a contrary intention is not expressed in the instrument (if any) creating the trust, and shall have effect subject to the terms of that instrument and to any provisions therein contained.

(8) This section applies to trusts created either before or after the commencement of the Trustee Act Amendment Act, 1941.

(9) Nothing in this section shall give power to appoint an executor or administrator.

Enactment of s. 19a of principal Act—

9. The following section is enacted and inserted in the principal Act after section 19 thereof :—

Power of fiduciaries as to cheques.

19a. (1) Where two or more persons in a fiduciary position (other than trustees under a will, settlement or other instrument) have deposited with a banker moneys which have been received by them as such fiduciaries, it shall be lawful for the banker, when so authorized by those persons—

(*a*) to pay cheques drawn on the banker by any one or more of them or by any agent authorized by them :

(*b*) to recognize as a valid indorsement upon any bill of exchange or promissory note payable to the order of such persons, an indorsement by any one or more of them or by any agent authorized by them.

(2) Where any person in a fiduciary position (other than a trustee under a will, settlement or other instrument) has deposited with a banker moneys which have been received by him as such fiduciary, it shall be lawful for the banker when so authorized by that person—

(*a*) to pay cheques drawn on the banker by any agent authorized by the said person :

(*b*) to recognize as a valid indorsement on any bill of exchange or promissory note payable to the order of the said person an indorsement by any agent authorized by him.

(3) Nothing in this section contained shall affect any liability of any person in a fiduciary position to any person towards whom he is in a fiduciary position.

(4) This section shall not be construed so as to limit in any way the operation of section 19.

Amendment of s. 20 of principal Act—

10. Section 20 of the principal Act is amended by inserting after subsection (2) thereof the following subsection :—

Power of trustee to set apart roads and reserves.

(2a) Where the property sold or offered for sale is land the trustees may set apart or dedicate any land being portion of the trust property as roads, streets, passages, thoroughfares, squares, gardens, and reserves and for such purposes may without receiving any consideration vest the land comprising such roads, streets, passages, thoroughfares, squares, gardens and reserves in the Crown or any municipal corporation, municipal council, district council or in any public authority or other person, to be held by the Crown or the corporation, council, public authority or person for the purpose for which it was set apart.

Enactment of ss. 23a-23c of principal Act—

11. The following sections are enacted and inserted in the principal Act after section 23 thereof :—

Deferred payment on sale of land. N.S.W. 14, 1925, s. 28.

23a. (1) A trustee for sale may sell land on terms of deferred payment or otherwise.

(2) The terms of deferred payment may provide either for the purchase money being paid by instalments, or for the unpaid purchase money being secured by mortgage.

(3) If the purchase money is to be paid by instalments, the terms upon which the land is sold shall, in addition to such other provisions as the trustee deems proper, include provisions for giving effect to the following :—

(*a*) That part of the purchase money shall be paid on the execution of the contract of sale ;

(*b*) That the balance of the purchase money shall be payable in instalments, the first not later than three years from the date of the contract of sale and the others at intervals of not more than a year beginning from the date on which the first instalment is payable, and shall bear interest payable half-yearly or oftener on the amount from time to time unpaid ;

(*c*) That the whole of the purchase money and interest shall be payable within a period not exceeding ten years from the date of the contract of sale ;

(*d*) That if any instalment or interest or part thereof is in arrear and unpaid for six months or for such less period as may be specified, the whole of the purchase money and interest thereon calculated up to the day of payment shall become due and payable ;

(*e*) That the purchaser will maintain and protect the land and all buildings (if any) thereon and keep all such buildings insured against loss or damage by fire to the full insurable value thereof.

(4) If the unpaid purchase money is to be secured by mortgage, the terms upon which the land is sold shall, in addition to such other provisions as the trustee deems proper, include provisions for giving effect to the following :—

(*a*) That part of the purchase money shall be paid on the execution of the contract of sale ;

(*b*) That the unpaid purchase money shall be secured by a registered mortgage of the land sold, with or without the security of any other property, and shall bear interest payable half-yearly or oftener on the amount from time to time unpaid;

(*c*) That the mortgage shall contain covenants by the mortgagor to pay the principal money secured and the interest thereon, to maintain and protect the property, and to keep all buildings, if any, thereon insured against loss or damage by fire to the full insurable value thereof.

(5) Whether the purchase money is to be paid by instalments or the unpaid purchase money is to be secured by mortgage the trustee shall not be deemed to be lending money within the meaning of section 10 of this Act so as to be bound to act in accordance with the provisions of that section, and shall not be liable for any loss which may be incurred by reason only of the fact that the part of the purchase money to be paid by instalments or secured by mortgage is insufficiently secured.

(6) The part of the purchase money to be paid on the execution of the contract of sale shall not be less than the sum which a person acting with prudence would, if the land were his own, have accepted in the circumstances in order to sell the land to the best advantage.

(7) The trustee shall not be bound to require payment of any greater part of the purchase money before letting the purchaser into possession, or before conveying the land and taking a mortgage back, than a person acting with prudence would, if the land were his own, have considered sufficient: Provided that the trustee shall not convey the land and take a mortgage back until at least one-tenth of the purchase money has been paid.

(8) Notwithstanding that the purchase money is to be paid by instalments, the trustee may at any time after one-tenth of the purchase money has been paid convey the land and take a mortgage back in any case where a person acting with prudence would, if the land were his own, have been willing in the circumstances to do so; and in any such case the mortgage shall be in accordance with paragraphs (*b*) and (*c*) of subsection (4) of this section, and the provisions of subsection (5) of this section shall apply to it.

(9) Any mortgage under this section may be for any period not exceeding ten years from the date of the contract of sale.

(10) The trustee may, on such terms, if any, as he deems proper by writing waive or vary any right arising from failure to comply with any term of the contract of sale or of any mortgage under this section within the proper time, and may exercise in relation to any such mortgage or agreement any of the powers conferred by sections 13a, 13b, and 13c of this Act.

(11) Where the sum payable under or secured by any such agreement or mortgage (being an agreement or mortgage of or in respect of real property whether freehold or leasehold) does not exceed two-thirds of the whole purchase price, or has been reduced by payment to an amount not exceeding two-thirds of the whole purchase price, that agreement or mortgage, as the case may be, may be held and dealt with by the trustee as though it were an investment authorized by law.

(12) Where the sale is made under the order of the Supreme Court, the provisions of this section shall apply, unless the Supreme Court, or, on any reference to the Master, the Master shall otherwise direct.

(13) This section applies only if and as far as a contrary intention is not expressed in the instrument, if any, creating the trust, and shall have effect subject to the terms of that instrument and to the provisions therein contained.

(14) This section applies to trusts created either before or after the commencement of the Trustee Act Amendment Act, 1941.

Sale after right of redemption barred.
N.S.W. 14, 1925, s. 33.
U.K. 15, Geo. 5, c. 20, s. 31.

23b. (1) Where any property which has been mortgaged to a trustee becomes vested in the trustee discharged from the equity of redemption, the trustee shall hold the property as an authorized investment on trust for sale, with power to postpone the sale for such a period as he may think proper.

(2) The net proceeds of sale, after payment of costs and expenses, shall be applied in like manner as the mortgage debt, if received, would have been applicable, and the income of the property until sale shall be applied in like manner as the interest, if received, would have been applicable.

(3) This section shall not affect any rule of law relating to the apportionment of capital and income between tenant for life and remainderman.

(4) This section shall not affect the right of any person to require that, instead of a sale, the property shall be conveyed to him or in accordance with his directions, or any power of the trustee to appropriate the property in specie to any beneficiary.

(5) This section applies whether the property is discharged from the equity of redemption by virtue of the statutes of limitation or an order for foreclosure or the purchase of the equity of redemption or otherwise.

Power to purchase equity of redemption in lieu of foreclosure.
Cf. N.S.W. 14, 1925, s. 32a.

23c. A trustee unless expressly forbidden by the instrument, if any, creating the trust, in lieu of proceeding to foreclosure may with moneys held upon the same trusts as the mortgage debt purchase the equity of redemption of land in the State the subject of a mortgage held by the trustee under which default has been made: Provided that—

(*a*) before purchasing any such equity of redemption the trustee shall obtain a report as to the value thereof from a person whom the trustee reasonably believes to be competent to give a report upon that value, and who is employed independently of the owner of the equity of redemption; and

(*b*) the price paid for the equity of redemption shall not be more than the value thereof as so reported to the trustee.

Repeal of s. 25 of principal Act and substitution of ss. 25-25c.

12. Section 25 of the principal Act is repealed and the following sections are enacted and substituted in lieu thereof :—

Powers of trustee as to insurance.
N.S.W. 14, 1925, ss. 41, 42.
Cf. U.K. 15, Geo. 5, c. 19, ss. 19, 20.

25. (1) A trustee may insure any building or other insurable property against loss or damage whether by fire or otherwise and against any risk or liability against which it would be prudent for a person to insure if he were acting for himself.

(2) The amount for which any property is insured (including any amount of insurance already on foot) shall not exceed the full value of the property : Provided that the full value shall not be limited for the purposes of this section to the sale value of the property but shall include the replacement cost as at times material as well as indemnity against loss of rent and other collateral risks.

(3) A trustee may pay the premiums for such insurance out of any income from the property insured or out of the income of any other property subject to the same trusts, without obtaining the consent of any person, notwithstanding that there may be a person entitled wholly or partly to such income.

(4) If there is no such income or to the extent to which such income is deficient (for which purpose all other outgoings payable from such income whether discretionary or not may be brought into account by the trustee) the trustee may borrow the necessary money for paying the premiums and may give security over the property insured or over any other property subject to the same trusts. The principal of the money so borrowed and the interest thereon shall be repaid out of any income from the property insured or out of the income of any other property subject to the same trusts, if there is any such income available for the purpose ; and if there is no such income, or if such income is insufficient, the said principal and interest, or, as the case may be, that part of the said principal and interest which is in excess of the income available for payment thereof, shall be repaid out of the capital of any property subject to the same trusts.

(5) Where a policy of insurance against the loss or damage of any property subject to a trust, whether by fire or otherwise, has been kept up under any trust in that behalf, or under any power statutory or otherwise, or in performance of any obligation statutory or otherwise, the money receivable by a trustee under the policy shall except to the extent to which it is receivable in respect of loss of rent or other collateral risk as aforesaid, be capital money for the purposes of the trust.

(6) If the money is receivable in respect of property held upon trust for sale, it shall be held upon the trusts and subject to the powers and provisions applicable to money arising by a sale under the trust.

(7) In any other case the money shall be held upon trusts corresponding as nearly as may be with the trusts affecting the property in respect of which it was receivable.

(8) Notwithstanding subsection (6) of this section, and whether the property in respect of which the money is receivable is held upon trust for sale or not, the money or any part thereof may also be applied by the trustee, or, if in Court, under the direction of the Court, in rebuilding, reinstating, replacing, or repairing the property lost or damaged.

(9) Any such application by the trustee shall be subject to the consent of any person whose consent is required by the instrument, if any, creating the trust to the investment of money subject to the trust.

(10) Nothing in this section shall prejudice or affect the right of any person to require the money or part thereof to be applied in rebuilding, reinstating or repairing the property lost or damaged.

(11) Nothing in this section shall prejudice or affect the rights of any mortgagee lessor or lessee, whether under any statute or otherwise.

(12) This section applies only if and as far as a contrary intention is not expressed in the instrument, if any, creating the trust, and shall have effect subject to the terms of that instrument and to the provisions therein contained.

(13) This section applies to trusts created and to policies issued either before or after the commencement of the Trustee Act Amendment Act, 1941, but only to money received after that commencement.

Repairs to trust property. Cf. N.S.W. 14, 1925, s. 82.

25a. (1) Unless prohibited by the terms of the trust the trustee at his discretion may—

(*a*) execute or cause to be executed all repairs to any buildings erections or fixtures being part of the trust property which repairs in the opinion of the trustee are necessary or proper for the preservation of the buildings erections or fixtures or to render them tenantable :

(*b*) pay and satisfy all rates taxes charges assessments or impositions (including arrears) assessed or imposed on or in respect of the trust property or any part thereof whether payable by the landlord or tenant or owner or occupier in respect thereof :

(*c*) pay the moneys required for the purposes mentioned in paragraphs (*a*) and (*b*) out of any moneys whether capital or income which are subject to the same trusts as the property repaired or in respect whereof the said rates taxes charges assessments or impositions are paid:

(*d*) debit the moneys so paid to capital or income or adjust the same between capital and income in such manner as to the trustee shall seem equitable.

(2) Upon the application of an interested party of which application notice shall be given to the trustee and to such other parties as the Supreme Court may think to have a sufficient interest in the subject matter of the application, the Supreme Court in its discretion may review any such debit or adjustment and may direct how the payments made as aforesaid shall be borne between the parties interested in the trust property. On any such application there shall be no presumption that the trustee has exercised his discretion under paragraph (*d*) of subsection (1) of this section properly.

(3) On the application of the trustee, of which notice shall be given to the person intended to be affected, the Supreme Court may in its discretion order that the whole or any portion of the moneys paid by the trustee under this section shall be paid by any beneficiary under the trust who the court in its discretion thinks should be made personally liable therefor.

(4) Nothing in this section shall relieve a trustee from any liability in respect of any breach of trust: Provided that a trustee shall not be liable for any breach of trust because of an honest although erroneous exercise of discretion under paragraph (*d*) of subsection (1) of this section.

Power of Court to authorize alterations and repairs. N.S.W. 1925, s. 82.

25b. (1) The Supreme Court may on the application *ex parte* or otherwise of a trustee or of a beneficiary interested in the trust property authorize or direct the expenditure by the trustee of such sum or sums as the court thinks fit out of the capital or income of the trust property or both or out of any part or parts thereof in and for building or rebuilding or repairing, reinstating, altering, adding to or in any way improving the trust property or any part thereof.

(2) If there is no ready money available for the said purposes or to the extent that the ready money is insufficient, the Supreme Court may authorize or direct

the trustee to sell any part of the trust property or to raise money upon loan by mortgage of the whole or any part or parts of the trust property for the purpose of securing such loans or otherwise and in either case upon or subject to such terms and conditions as the Court may by order authorize or direct.

(3) The Supreme Court may give directions for the debiting of the expenditure (including the costs of the application to the court) incurred for the purposes of this section to capital or income or for the adjustment of the same between capital and income in such manner as the Court in its discretion thinks just.

(4) This section does not apply to any building or property which a trustee is bound forthwith to convey absolutely to any beneficiary upon being requested to do so.

(5) This section applies to trusts created either before or after the commencement of the Trustee Act Amendment Act, 1941 ; but nothing in this section shall authorize the trustee to do anything which he is in express terms forbidden to do, or to omit to do anything which he is in express terms directed to do, by the instrument creating the trust.

Power of trustee as to granting leases. N.S.W. 14, 1925, s. 36.

25c. (1) A trustee may make a lease of land in possession in any of the following cases, that is to say—

(*a*) where he holds the land with power to manage it, or upon trust for sale with an express power to postpone the sale, the lease may be for any term not exceeding ten years ;

(*b*) where he holds the land without power to manage it, or upon trust for sale, without any express power to postpone the sale, the lease may be for any term not exceeding five years.

(2) A trustee shall not be deemed to hold land with power to manage it within the meaning of this section by reason only of the fact that it is proper to postpone the sale in order to sell to the best advantage and in the meantime to manage the land.

(3) Any lease which a trustee is authorized to make under this section or under the instrument, if any, creating the trust or power may—

(*a*) provide for a rent increasing at such times as are specified in the lease ;

(*b*) give an option of renewal, provided that the duration of the lease and any such renewal shall not in the aggregate exceed the term for which the trustee is authorized to make the lease.

(4) If the land is the subject of a settlement within the meaning of The Settled Estates Act, 1880, and there is any other person authorized by the settlement or by that Act to demise the land or any part thereof, this section shall not apply unless that person in writing authorizes the trustee to make the lease.

(5) This section shall not apply to a bare trustee, where the beneficiary, or all the beneficiaries (if more than one) is or are entitled in possession and free of any incapacity.

(6) This section applies only if and as far as a contrary intention is not expressed in the instrument, if any, creating the trust or power, and shall have effect subject to the terms of that instrument and to the provisions therein contained.

(7) This section applies to trusts created either before or after the commencement of the Trustee Act Amendment Act, 1941.

Enactment of s. 26 of principal Act—

13. The following section is enacted and inserted in the principal Act after section 26 thereof:—

Power to surrender leases with onerous covenants. N.S.W. 14, 1925, s. 35.

26a. (1) Where a lease is vested in a trustee or in a trustee with others and the lease or the property comprised in the lease is subject to onerous covenants or obligations of such a nature that it would not be in the interests of the beneficiaries to retain the property, the trustee may surrender or concur in surrendering the lease.

(2) A trustee may, in respect of any lease, exercise any power conferred on trustees by this section, notwithstanding that the reversion of the lease is vested in him or in him with others as trustee or trustees under a different trust.

(3) Where the trustee has acted in good faith and on the advice of a person whom he reasonably believed to be a competent valuer instructed and employed independently of the lessor whether the valuer carried on business in the locality where the property is situate or elsewhere, the trustee shall not be chargeable with breach of trust nor shall the surrender be impeached by any beneficiary upon the ground only that the covenants or obligations were not of the nature mentioned in subsection (1) of this section.

(4) Any person who acquires *bona fide* for value any estate or interest in the property previously subject to such lease shall not be concerned to inquire whether the surrender was authorized by this section.

(5) This section applies whether the leasehold vested in the trustee before or after the commencement of the Trustee Act Amendment Act, 1941.

14. The following sections are enacted and inserted in the principal Act after section 28 thereof :— Enactment of ss. 28a-28c of principal Act—

28a. (1) Where an equity of redemption is vested in a trustee and the mortgaged property is not of greater value than the amount of the mortgage debt, the trustee may release the equity of redemption to the mortgagee in discharge of the mortgage debt or part thereof. Power to release equity of redemption in satisfaction of mortgage debt. N.S.W. 14, 1925, s. 34.

(2) The trustee shall not be chargeable with breach of trust nor shall the release be impeached by any beneficiary upon the ground only that the mortgaged property was of greater value than the amount of the mortgage debt or of the part thereof discharged, provided that the trustee has acted in good faith and on the advice of a person whom he reasonably believed to be a competent valuer instructed and employed independently of the mortgagee, whether the valuer carried on business in the locality where the property is situate or elsewhere.

(3) This section applies whether the equity of redemption vested in the trustee before or after the commencement of the Trustee Act Amendment Act, 1941.

28b. (1) Where a trustee is authorized by the instrument, if any, creating the trust or by law to pay or apply capital money for any purpose or in any manner, he shall have and shall be deemed always to have had power to raise the money required by sale, conversion, calling in, or mortgage of all or any part of the trust property for the time being in possession held upon the same trusts as the capital money. General power of trustee to raise money. U.K. 15, Geo. 5, c. 19, s. 16. N.S.W. 14, 1925, s. 38.

(2) Where a trustee holds land in respect of which moneys are due and payable for rates or taxes or in respect of which the trustee is under a statutory obligation to expend moneys and the trustee has no moneys subject to the same trusts as such land wherewith to pay such rates or taxes or discharge such statutory obligation the trustee shall have and shall be deemed always to have had power to raise the money required to make such payment or discharge such obligation by sale or mortgage

of the whole or part of such land or by sale, conversion, calling in or mortgage of all or any part of the trust property for the time being in possession held upon the same trusts as such land.

(3) This section shall apply notwithstanding anything to the contrary contained in the instrument, if any, creating the trust but shall not apply to a trustee of property held for charitable purposes.

(4) This section applies to trusts created either before or after the commencement of The Trustee Act Amendment Act 1941.

Application of income by trustee-mortgagee in possession.

28c. (1) Where a trustee is entitled whether severally or as a co-mortgagee to a debt secured by a mortgage of land in trust as to the whole or part of such debt for persons by way of succession, and such trustee is at the commencement of the Trustee Act Amendment Act, 1941, or at any time after such commencement becomes mortgagee in possession of the mortgaged land, the trustee shall apply the net income of the mortgaged land received by him after such commencement or after he becomes mortgagee in possession, as the case may be, as follows, namely—

(*a*) in discharge of all rents, taxes, rates and outgoings affecting the mortgaged land;

(*b*) in payment of the premiums on any insurances properly payable under the mortgage instrument or under the Trustee Act Amendment Act, 1941, and the cost of executing necessary repairs;

(*c*) in keeping down all periodical payments whether of principal or interest charged upon the mortgaged land and having priority to the mortgage in right whereof he is in possession.

Subject to the rights of the mortgagor such trustee shall hold the residue of the income so received by him upon the trusts to which such mortgage debt is subject.

(2) The rents, taxes, rates, outgoings, premiums, costs, annual sums, payments and interest so to be discharged, kept down and paid shall be those accruing due—

(*a*) after the commencement of the Trustee Act Amendment Act, 1941, where the trustee is in

possession of the mortgaged land at such commencement;

(*b*) after the date of possession by the trustee, where the entry into possession is after the commencement of the Trustee Act Amendment Act, 1941:

Provided that if at the commencement of the Trustee Act Amendment Act, 1941, or on the date of possession by the trustee, as the case may be, any rents, taxes, rates, outgoings, annual sums, payments, interest or premiums mentioned in paragraphs (*a*), (*b*) or (*c*) of subsection (1) of this section were or are due and unpaid, and such of those rents, taxes, rates, outgoings, annual sums, payments and premiums as are periodical payments, were payable wholly or in part in respect of any period subsequent to such commencement or to such date of possession, as the case may be, then such last mentioned rents, taxes, rates, outgoings, annual sums, payments and premiums shall, for the purpose of this section, be considered as accruing from day to day and shall be apportionable in respect of time accordingly.

(3) On the recovery of the moneys secured by the mortgage whether in whole or in part, and whether by repayment or on realization of the security or otherwise, such part of the income applied by the trustee in the payments specified in paragraph (*a*), (*b*), and (*c*) of subsection (1) of this section as would otherwise have been payable as interest to the person entitled to the interest of the mortgage debt shall as between the persons respectively entitled to the income and capital of the mortgage debt be deemed to be arrears of interest and the amount received by the trustee shall be apportioned accordingly.

(4) Notwithstanding anything in this section contained, the trustee may, if in the administration of the trust he deems it necessary so to do, apply income of the mortgaged property received by him after the commencement of the Trustee Act Amendment Act, 1941, in payment of any rents, taxes, rates, outgoings, premiums, costs, annual sums, payments and interest affecting the mortgaged land other than those specified in subsection (2) of this section but the person entitled to the interest on the mortgage debt shall be entitled to recoupment out of the capital of the mortgage debt of all payments made by the trustee under the authority conferred by this subsection.

Repeal of ss. 30 and 31 of principal Act and re-enactment thereof—

15. Sections 30 and 31 of the principal Act are repealed and the following sections are enacted and inserted in lieu thereof :—

Liability of trustee in respect of rents, covenants, etc. Vict. 3792, 1928, s. 26. U.K. 15, Geo. 5, c. 19, s. 26.

30. (1) Where a trustee liable as such under any instrument or agreement entered into before the creation of the trust or before the trust became operative for or in respect of—

(*a*) any rent, covenant or agreement reserved by or contained in any lease ; or

(*b*) any rent, covenant or agreement payable under or contained in any grant made in consideration of a rentcharge ; or

(*c*) any indemnity given in respect of any such rent covenant or agreement

satisfies all liabilities under the lease or grant which have accrued and been claimed as against him up to the date of the conveyance hereinafter mentioned, and where necessary, sets apart a sufficient fund to answer any future claim that may be made in respect of any fixed or ascertained sum which the lessee or grantee agreed to lay out on the property demised or granted, although the period for laying out that sum may not have arrived, then and in any such case the trustee may convey the property demised or granted, to a purchaser, legatee, devisee or other person entitled to call for conveyance thereof, and thereafter—

(i.) he may distribute the estate or the residue of the estate other than the fund (if any) set apart as aforesaid as the case may be to or amongst the persons entitled thereto without appropriating any part, or any further part, of the estate to meet any future liability under the said lease or grant ;

(ii.) notwithstanding such distribution he shall not be personally liable in respect of any claim that may be subsequently made under the said lease or grant except a claim for application of the fund set apart.

(2) This section shall not—

(*a*) affect the right to follow assets into the hands of any person or persons to or amongst whom the assets may have been transferred or distributed for the purpose of recovering payment of any amount for which the trustee is liable as mentioned in sub-paragraphs (*a*), (*b*) and (*c*) of subsection (1) of this section :

(*b*) apply where the trustee is himself an original party to such lease grant or indemnity or a party otherwise than as trustee.

(3) This section applies notwithstanding anything to the contrary in the will or other instrument if any creating the trust.

(4) This section applies to trusts created either before or after the commencement of the Trustee Act Amendment Act, 1941.

(5) In this section—

"lease" includes an underlease and an agreement for a lease or underlease and any instrument giving any such indemnity as aforesaid or varying the liabilities under the lease or underlease:

"grant" includes a grant whether the rent is created by limitation, grant, reservation, or otherwise, and includes an agreement for a grant and any instrument giving any such indemnity as aforesaid or varying the liabilities under the grant:

"lessee" and "grantee" include persons respectively deriving titles under them.

Shares with contingent liability. Vict. 3792, 1928, s. 28.

31. (1) Where trust property includes shares not fully paid up in any company in respect of which there is a contingent liability to contribute, then so soon as the trustee has procured registration of those shares in the name of some other person he may transfer and distribute the trust property without retaining any portion thereof for payment of calls made on those shares after the date of the registration whether made by the company or its directors or by its liquidator in a winding up or by a receiver or manager on behalf of the holders of any debenture or otherwise, and the trustee shall not in such case be personally liable to pay any call after the registration except to the extent of trust property which, at the time when the call is made remains, or should in the due course of administration have remained, in his hands and is, or should have been, available for paying such calls.

(2) This section shall not affect the right to follow assets into the hands of any person or persons to or amongst whom the assets may have been transferred or distributed for the purposes of recovering payment of any such call.

(3) This section applies to trusts created either before or after the commencement of the Trustee Act Amendment Act, 1941.

Repeal of s. 33 and enactment of ss. 33 and 33a of principal Act—

16. Section 33 of the principal Act is repealed and the following sections are enacted and substituted therefor :—

Powers of trustees as to maintenance and accumulation. Cf. N.S.W. 14, 1925, s. 43.

33. (1) Where property is held in trust for any person—

(*a*) who is for the time being an infant ; or

(*b*) subject to his attaining a specified age ; or

(*c*) contingently upon the happening of any event,

the trustee may in his discretion—

(i.) in the case of an infant, pay to the parent or guardian of the infant or to the person having the custody or control of the infant or otherwise apply for or towards the maintenance, education, benefit or advancement of the infant ; or

(ii.) in the case of any beneficiary not an infant, pay to that beneficiary or on his behalf or for his maintenance or benefit or to some person (selected or approved by the trustee)

the whole or any part of the income of the property held in trust as aforesaid.

(2) The power conferred by this section may be exercised at any time or from time to time in the discretion of the trustee and whether there is any other property or fund applicable for the same purpose or any person bound by law to provide and capable of providing for such infant or beneficiary or not.

(3) The power conferred by this section shall not be capable of being exercised so as to prejudice any interest in or charge over the property which is prior to that of the infant or other beneficiary : Provided that where the interest of the infant or other beneficiary is not vested, and would not apart from the power given by this section permit any participation in the intermediate income, but such intermediate income is not specially disposed of and would pass to some other person only under a residuary or general gift of property in the instrument (if any) creating the trust or in the absence of such gift as upon intestacy or as upon a resulting trust, then the intermediate income shall be available for the exercise of the power given by this section and the interest of such person as lastly mentioned in the intermediate income shall not be deemed prior to that of the infant or other beneficiary for the purposes of this section.

(4) To the extent that the intermediate income is not paid or applied pursuant to the power conferred by this section or otherwise the trustee may accumulate that income within the limits allowed by law by investing it and the income resulting therefrom from time to time in securities authorized by law or by the trust instrument (if any).

(5) Such accumulations of income may in any year be paid or applied pursuant to the powers conferred by this section as if they were income arising in that year.

(6) Notwithstanding that an infant or other beneficiary may participate in intermediate income by reason of the exercise of the power conferred by this section the trustee shall hold the accumulations or the residue thereof as an accretion to the corpus of the property from which the accumulations arose as one fund therewith for all purposes other than those hereinbefore particularized.

(7) This section shall be deemed to apply to a vested annuity as if the annuity were income of property held by a trustee upon trust to pay that income to the annuitant for the same period as that for which the annuity is payable save that in any case accumulations as hereinbefore provided shall be held in trust for the annuitant absolutely.

(8) This section applies only if and as far as a contrary intention is not expressed in the instrument (if any) creating the trust and shall have effect subject to the terms of that instrument and to the provisions therein contained.

(9) This section only applies where the trust was created after the commencement of the Trustee Act Amendment Act, 1941.

Power to apply capital towards advancement and benefit.
N.S.W. 14, 1925, s. 44.
U.K. 15, Geo. 5, c. 19, s. 32.

33a. (1) Where under a trust a person is entitled to the capital of the trust property or any share thereof, the trustee may from time to time pay or apply any capital money subject to the trust, not exceeding altogether in amount one half of the value of the property or share for the advancement, maintenance, education, or benefit of such person in such manner as the trustee shall in his absolute discretion think fit.

(2) The power conferred by this section may be exercised whether the person is entitled absolutely or contingently on his attaining any specified age or on the happening of any event, or whether his interest is subject to a gift over on his death under any specified age or on the happening of any other event, and notwithstanding that the interest of the person so entitled is liable to be defeated by the

exercise of a power of appointment or revocation, or to be diminished by the increase of the class to which he belongs or whether the person is entitled in possession or in remainder or reversion.

(3) If the person is or becomes absolutely and indefeasibly entitled to a share in the trust property, the money so paid or applied for his advancement, maintenance, education or benefit shall be brought into account as part of such share.

(4) No such payment or application shall be made so as to prejudice any person entitled to any prior life or other interest, whether vested or contingent, in the money paid or applied, unless such person is in existence and under no disability and consents in writing to the payment or application.

(5) This section applies only where the trust property consists of money or securities or property held upon trust for sale calling in and conversion, and the money or securities or the proceeds of the sale calling in and conversion are not by statute or in equity considered as land.

(6) This section applies only and if and as far as a contrary intention is not expressed in the instrument, if any, creating the trust, and shall have effect subject to the terms of that instrument and to the provisions therein contained.

(7) This section only applies where the trust was created after the commencement of the Trustee Act Amendment Act, 1941.

Amendment of s. 34 of principal Act—Powers of attorney.

17. Section 34 of the principal Act is amended—

(*a*) by inserting after the word "dead" in the fifth line thereof the words "subject to any disability or bankrupt"; and

(*b*) by inserting at the end thereof the following additional proviso :—

(*c*) where the power of attorney is registered and deposited under the Registration of Deeds Act, 1935, nothing in this section shall apply to any act done or payment made by a trustee after a memorandum of notice of revocation of the power has been entered by the Registrar-General of Deeds in the memorial of such power.

18. The following section is enacted and inserted in the principal Act after section 34 thereof :— Enactment of s. 34a of principal Act—

34a. (1) A trustee acting for the purpose of more than one trust or estate shall not, in the absence of fraud, be affected by notice of any instrument, matter, fact or thing in relation to any particular trust or estate if he has obtained notice thereof merely by reason of his acting or having acted for the purposes of another trust or estate. Notice where trustee acts in two or more trusts. Vict. 3792, 1928, s. 29. U.K. 15, Geo. 5, c. 19, s. 28.

(2) This section applies whether the trusts were created before or after the commencement of the Trustee Act Amendment Act, 1941.

19. The following section is enacted and inserted in the principal Act after section 35 thereof :— Enactment of s. 36a of principal Act—

35a. (1) A trustee may set aside and invest the amount of any pecuniary bequest in any investments authorized by law or by the will or codicil of the testator and thereafter the investments so made or the proceeds thereof and the interest or other income arising therefrom shall be taken in full satisfaction and discharge of such bequest and all persons interested or entitled or who may become interested or entitled to the estate of the testator or any part thereof shall be bound by such setting aside and investment and any gain or loss consequent thereupon shall accrue to or be borne by the persons interested or entitled or who shall become interested or entitled to such legacy and the interest or income arising therefrom according to their respective rights or interests. Investment of pecuniary bequest. N.S.W. 1925, s. 46.

(2) A trustee may set aside and invest in any investments authorized by law or by the trust instrument a fund to answer an annuity or annuities by means of the income of the fund or otherwise, provided that at the time of appropriation the fund would be sufficient if it were invested in Government securities of the Commonwealth of Australia at par to provide an income exceeding the annuity or annuities by at least twenty-five per centum thereof and thereafter the annuitant or annuitants shall be limited to the income or if the annuity or annuities were originally payable out of or charged upon corpus the income and corpus of the fund so set apart and the trustee shall not be personally liable for the deficiency of any such annuity over and above the income or the corpus and income of such fund as the case may be.

(3) A trustee shall have power from time to time to transpose any investments made under this section for other like investments.

(4) This section applies only if or to the extent a contrary intention is not expressed in the instrument (if any) creating the trust.

(5) This section applies to trusts created either before or after the commencement of the Trustee Act Amendment Act, 1941.

Enactment of s. 59a and 59b of principal Act—

20. The following sections are enacted and inserted in the principal Act after section 59 thereof :—

Investigation and audit of trust accounts.

59a. (1) In this section—

"Public Trustee" means the person for the time being holding office or acting as Public Trustee under the statutes for the time being in force regulating the powers and duties of the Public Trustee :

"rules" means rules of the Supreme Court prescribing the practice and procedure under this section.

(2) Subject to the rules and unless the Supreme Court otherwise orders, the condition and accounts of any trust shall, on an application being made and notice thereof given to the persons and in the manner prescribed in the rules by any trustee or beneficiary, be investigated and audited by such solicitor or public accountant as may be agreed on by the applicant and the trustees or, in default of agreement, by a solicitor or public accountant nominated by the Public Trustee :

Provided that—

(*a*) except with the leave of the Supreme Court such an investigation or audit shall not be required within twelve months after any such previous investigation or audit; and

(*b*) a trustee or beneficiary shall not be appointed under this section to make an investigation or audit.

(3) The person making the investigation or audit (hereinafter called the auditor)—

(*a*) shall have a right of access to the books, accounts and vouchers of the trustees, and to any securities and documents of title held by them on account of the trust, and may require from them such information and explanation as may be necessary for the performance of his duties; and

(*b*) upon the completion of the investigation and audit shall forward to the applicant and to every

trustee a copy of the accounts, together with a report thereon, and a certificate signed by him to the effect that the accounts exhibit a true view of the state of the affairs of the trust and that he has had the securities of the trust fund investments produced to and verified by him or (as the case may be) that such accounts are deficient in such respects as may be specified in such certificate.

(4) Every beneficiary under the trust shall, subject to the rules, be entitled at all reasonable times to inspect and take copies of the accounts, report, and certificate, and, at his own expense, to be furnished with copies thereof or extracts therefrom.

(5) The auditor may be removed by order of the Supreme Court, and, if any auditor is removed, or resigns, or dies, or becomes bankrupt or incapable of acting before the investigation and audit is completed, a new auditor may be appointed in his place in like manner as the original auditor.

(6) The remuneration of the auditor and the other expenses of the investigation and audit shall be such as are prescribed by the rules, and shall, unless the Supreme Court otherwise orders, be borne by the estate; and, if the Supreme Court directs that the said expenses shall not be borne by the estate, it may order that such expenses be borne by the applicant or by the trustees personally or partly by the trustees and partly by the applicant.

(7) If any person having the custody of any documents to which the auditor has a right of access under this section fails or refuses to allow him to have access thereto or in anywise obstructs the investigation or audit, the auditor may apply to the Supreme Court, and thereupon that Court shall make such order as it thinks just.

(8) Subject to the rules, applications under or for the purposes of this section to the Supreme Court shall be made to a judge in Chambers.

(9) If any person in any statement of accounts, report, or certificate required for the purposes of this section wilfully makes a statement false in any material particular, he shall be liable on conviction on indictment to imprisonment for a term not exceeding two years, and in either case to a fine not exceeding one hundred pounds in lieu of or in addition to such imprisonment.

(10) This section applies to trusts created either before or after the commencement of the Trustee Act Amendment Act, 1941.

Advantageous dealings.
N.S.W. 14, 1925, s. 81.
U.K. 15, Geo. 5, c. 19, s. 57.

59b. (1) Where in the management or administration of any property vested in a trustee, any sale, lease, mortgage, surrender, release, or disposition, or any purchase, investment, acquisition, expenditure, or transaction, is in the opinion of the Supreme Court expedient, but cannot be effected by reason of the absence of or defect in any power for that purpose vested in the trustee by the instrument, if any, creating the trust, or by law, the Supreme Court—

(*a*) may by order confer upon the trustee, either generally or in any particular instance, the necessary power for the purpose, on such terms, and subject to such provisions and conditions, including adjustment of the respective rights of the beneficiaries, as the Supreme Court may think fit; and

(*b*) may direct in what manner any money authorized to be expended, and the costs of any transaction, are to be paid or borne as between capital and income.

(2) Subsection (1) of this section shall be deemed to empower the Supreme Court, where it is satisfied that an alteration whether by extension or otherwise of the trusts or powers conferred on the trustee by the trust instrument, if any, creating the trust or by law is expedient, to authorize the trustee to do or abstain from doing any act or thing which if done or omitted by them without the authorization of the Supreme Court or the consent of the beneficiaries would be a breach of trust, and in particular the Supreme Court may authorize the trustee—

(*a*) to sell trust property notwithstanding that the terms of or the consideration for the sale may not be within any statutory powers of the trustee, or within the terms of the instrument, if any, creating the trust, or may be forbidden by that instrument;

(*b*) to postpone the sale of trust property;

(*c*) to carry on any business forming part of the trust property during any period for which a sale is postponed;

(*d*) to employ capital money subject to the trust in any business which the trustee is authorized by the instrument, if any, creating the trust or by law to carry on;

(*e*) to borrow money on such terms and conditions as the court orders.

(3) The Supreme Court may from time to time rescind or vary any order made under this section, or may make any new or further order.

(4) The powers of the Supreme Court under this section shall be in addition to the powers of the Supreme Court under its general administrative jurisdiction and under this or any other Act.

(5) This section applies to trusts created either before or after the commencement of the Trustee Act Amendment Act, 1941.

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

G. J. R. MURRAY, Deputy Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

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No. 50 of 1941.

An Act to amend the Workmen's Compensation Act, 1932-1940.

[*Assented to 27th November,* 1941.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

Short titles.

1. (1) This Act may be cited as the "Workmen's Compensation Act Amendment Act, 1941".

(2) The Workmen's Compensation Act, 1932-1940, as amended by this Act, may be cited as the "Workmen's Compensation Act, 1932-1941".

(3) The Workmen's Compensation Act, 1932-1940, is hereinafter called "the principal Act".

Incorporation.

2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act.

Amendment of s. 7 of principal Act—
Meaning of "workman".

3. Section 7 of the principal Act is amended by inserting at the end thereof the following subsection (the previous part of the section being read as subsection (1) thereof):—

(2) In determining the average weekly earnings of any person for the purposes of this section there shall be excluded any wages allowances or other remuneration earned by him during the continuance of the present war, and whether before or after the enactment of this section, for work done during overtime.

In this subsection "the present war" means the war with Germany which commenced on the third day of September,

nineteen hundred and thirty-nine; and for the purposes of this subsection the present war shall be deemed to continue until the Governor-General of the Commonwealth issues a proclamation declaring that the said war has ceased.

Enactment of s. 12a of the principal Act—

4. The following section is enacted and inserted in the principal Act after section 12 thereof:—

Provision as to liability of master or agent of ship.

12a. (1) Where a ship belongs to or is chartered by a person whose principal place of business is out of Australia and the master of the ship or any person acting on behalf of the owner or charterer thereof employs any workman to do work in, on, or about the ship (including loading or unloading) that master or other person shall for all purposes of this Act be deemed to be the employer of the workman as if he had acted as principal in employing the workman.

(2) Where a workman has recovered compensation under this Act against a person who, by virtue of this section, was liable to pay such compensation, the owner or charterer of the ship on whose behalf the workman was employed shall indemnify that person for the amount of such compensation and any costs incurred by that person in relation to the recovery of the compensation.

(3) This section shall not confer any right to compensation on any person who, if this section had not been enacted, would not have had that right.

Amendment of s. 18 of principal Act—

5. Section 18 of the principal Act is amended by adding at the end thereof the following subsection:—

Minimum compensation for incapacity.

(5) Subsection (4) of this section shall extend and apply—

(*a*) to a single woman, in the same way as it applies to a single man;

(*b*) to a woman who is either a widow, or a married woman not maintained by her husband, and has no children under the age of fourteen years totally or mainly dependent upon her earnings, in the same way as it applies to a widower not having any such child totally or mainly dependent on his earnings;

(*c*) to a woman who is either a widow, or a married woman not maintained by her husband, and who has one or more children under the age of fourteen years totally or mainly dependent upon her earnings, in the same way as it applies to a married man having one or more such children totally or mainly dependent upon his earnings:

Provided, however, that no woman shall by virtue of this subsection be entitled to a weekly payment exceeding five pounds or exceeding the average weekly earnings mentioned in subsection (1) of this section.

Amendment of s. 36 of principal Act—Payments not assignable.

6. Section 36 of the principal Act is amended by adding at the end thereof the words " nor shall any deduction be made from any such payment or sum for the purpose of paying hospital, medical, ambulance, or other expenses, pursuant to the Hospitals Act, 1934 ".

Amendment of s. 48 of the principal Act—Registration of agreements.

7. Section 48 of the principal Act is amended by adding at the end thereof the following subsection :—

(3) Notwithstanding section 54 of this Act a memorandum of agreement required by this section to be sent to the clerk of a local court, shall be sent to the clerk of that local court (being one of the local courts prescribed by rules of court as courts to which memoranda of agreements may be sent under this section) which is nearest to the place where the party sending the memorandum resides.

Enactment of s. 51a of the principal Act—

8. The following section is enacted and inserted in the principal Act after section 51 thereof :—

Powers of clerk in relation to agreements.

51a. (1) The clerk of the local court may before recording any agreement sent to him under section 48 of this Act, require either party to the agreement to furnish to him a copy of any report given by a medical practitioner as to the result of any medical examination of the workman made for the purpose of ascertaining the disability, if any, from which the workman is suffering, and any other information relevant to the question whether the agreement should be recorded.

(2) At any inquiry held by a special magistrate into a refusal by the clerk of a local court to record an agreement, the clerk may be present and examine witnesses.

Amendment of s. 54 of the principal Act—Consequential amendment.

9. Section 54 of the principal Act is amended by adding after the word " court " (first occurring) in the third line thereof the words " and to subsection (3) of section 48 ".

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

G. J. R. MURRAY, Deputy Governor.

ANNO QUINTO

GEORGII VI REGIS.

A.D. 1941.

****

No. 51 of 1941.

An Act to amend the Matrimonial Causes Act, 1929-1938, to repeal section 47 of the Marriage Act, 1936, and for other purposes.

[*Reserved 13th November,* 1941.
Royal Assent Proclaimed 26th March, 1942.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short titles.

1. (1) This Act may be cited as the " Matrimonial Causes Act Amendment Act, 1941 ".

(2) The Matrimonial Causes Act, 1929-1938, as amended by this Act, may be cited as the " Matrimonial Causes Act, 1929-1941 ".

(3) The Matrimonial Causes Act, 1929-1938, is hereinafter called " the principal Act ".

Incorporation.

2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act.

Amendment of s. 6 of principal Act—Divorce on the ground of mental defect.

3. (1) Section 6 of the principal Act is amended by striking out in paragraph (*i*) thereof the words " for mental defectives, whether established under the Mental Defectives Act, 1913, the Mental Defectives Act, 1935, or similar enactments in any other part of His Majesty's Dominions and whether situated in South Australia or elsewhere " and inserting in lieu thereof the words—

" or premises, either in South Australia or in any other part of His Majesty's dominions, in which persons suffering from mental defect may be confined pursuant to any

statutory enactment of the State or country in which the institution or premises is or are situated. The expression His Majesty's dominions means the United Kingdom of Great Britain and Northern Ireland, and every self-governing dominion, colony and dependency of the Crown.

"Any person confined in any hospital in South Australia for any period between the thirty-first day of December, nineteen hundred and thirty-four, and the first day of January, nineteen hundred and forty-two (being the date fixed by proclamation for the coming into operation of the provisions of the Mental Defectives Act, 1935-1939, relating to the licensing of private mental hospitals), shall be deemed to have been confined in an institution as defined in this paragraph.

"For the purposes of this paragraph a person shall be deemed to be confined in an institution if he is maintained therein (whether pursuant to an order for his detention or not) and if whilst so maintained he receives supervision or treatment as a mentally defective person; and the word 'confinement' shall have a corresponding meaning."

(2) The amendment made by this section shall have effect as if it had come into force on the first day of January, nineteen hundred and thirty-five.

Enactment of s. 6a of the principal Act—

4. The following section is enacted and inserted in the principal Act after section 6 thereof:—

Presumption of death and dissolution of marriage. C/f. U.K.

6a. (1) Any married person domiciled in the State who alleges that reasonable grounds exist for supposing that the other party to the marriage is dead may claim an order that it be presumed that the other party to the marriage is dead and that the marriage be dissolved.

(2) The court if satisfied that such reasonable grounds exist may make an order of presumption of death and of dissolution of the marriage.

(3) In any such proceedings the facts that for a period of seven years or upwards the other party to the marriage has been continually absent from the plaintiff and the plaintiff has no reason to believe that the other party has been living within that time shall be evidence that that party is dead until the contrary is proved.

Amendment of s. 8 of principal Act—

Consequential amendment.

5. Section 8 of the principal Act is amended by striking out the word "two" in the first line and inserting in lieu thereof the word "three".

6. Section 15 of the principal Act is amended by inserting after the word "marriage" in the first line thereof the words "and every order of presumption of death and of dissolution of marriage". Amendment of s. 15 of principal Act—Consequential amendment.

7. Section 16 of the principal Act is amended as follows:— Amendment of s. 16 of principal Act—

(*a*) The words "he may make and issue that order" in the second line of subsection (2) are struck out and the words "it may be signed, sealed and entered by him without any authority other than this Act" are inserted in lieu thereof: Orders absolute.

(*b*) The words "or Master" are inserted after the word "court" in the third line of sub-section (4):

(*c*) The following subsection is inserted after subsection (5):—

(5a) Subject to subsection (5) of this section, and unless the court otherwise directs, an order absolute issued under subsection (2) of this section shall be dated as of the day on which a proper request is filed pursuant to subsection (1) of this section; and an order absolute issued pursuant to an order made under subsections (3) and (4) of this section shall be dated as of the day on which that order is made.

8. The following section is enacted and inserted in the principal Act after section 16:— Enactment of s. 16a of principal Act—

16a. No appeal shall lie from an order absolute for divorce or nullity of marriage, or of presumption of death and dissolution of marriage, in favour of any person who, having had time and opportunity to appeal from the order *nisi*, has not appealed from that order. No appeal against order absolute.

9. Section 17 of the principal Act is repealed and the following section substituted in lieu thereof:— Repeal and re-enactment of s. 17 of principal Act—

17. As soon as an order for divorce or of presumption of death and of dissolution of marriage is made absolute, the parties shall be at liberty to re-marry as if the prior marriage had been dissolved by death: Provided that nothing in this section shall— Re-marriage.

(*a*) authorize the parties to re-marry whilst an appeal against the order absolute is actually pending, or when the order absolute has been discharged or set aside; or

(*b*) validate any re-marriage if the order absolute is subsequently discharged or set aside; or

(*c*) invalidate any marriage which would be valid if this section had not been enacted.

Enactment of s. 39b of principal Act—

10. The following section is enacted and inserted in the principal Act after section 39a thereof :—

Dispensing with service of writs and notices.

39b. In any proceedings under this Act the court may dispense with service of a writ or of a notice under section 21 if the court deems it necessary or expedient to do so.

Enactment of ss. 43a and 43b of principal Act—

11. The following sections are enacted and inserted in the principal Act after section 43 thereof :—

Effect of adultery of deserted plaintiff.

43a. (1) The adultery of a party to a marriage shall not be deemed to be just cause or excuse for deserting that party or for continuing to desert that party, unless that adultery was, in fact, the cause or one of the causes of the desertion, or, as the case may be, of the continuance of the desertion ; but nothing in this section shall affect any discretionary power of the court to refuse to make an order in favour of a party guilty of adultery.

(2) Subsection (1) of this section applies to adultery whether committed before or after the enactment of this section.

Effect of mental defect of deserting spouse.

43b. Where a party to a marriage has been deserted by the other party, the desertion shall not be deemed to be terminated by reason only of any mental defect of the deserting party, if it appears to the court that the desertion would probably have continued if the deserting party had not become mentally defective.

Consequential repeal of s. 47 of Marriage Act, 1936.

12. Section 47 of the Marriage Act, 1936, is repealed.

Reserved for the signification of His Majesty the King's pleasure thereon.

C. M. BARCLAY-HARVEY, Governor.

Act reprinted pursuant to the Amendments Incorporation Act, 1937.

INCOME TAX ASSESSMENT ACT, 1936-1941.

With notes of judicial decisions affecting sections of the reprinted Act.

INCOME TAX ASSESSMENT ACT, 1936-1941.

BEING

INCOME TAX ASSESSMENT ACT, 1936, No. 2296 OF 1936

[ASSENTED TO 22ND OCTOBER, 1936.]

AS AMENDED BY

INCOME TAX ASSESSMENT ACT AMENDMENT ACT, 1941, No. 37 OF 1941

[ASSENTED TO 20TH NOVEMBER, 1941.]

An Act to consolidate and amend the law relating to the assessment and collection of tax upon incomes.

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

PART I.

PART I.

PRELIMINARY.

Short title.

1. This Act may be cited as the " Income Tax Assessment Act, 1936-1941 ".

Repeal.

2. (1) The Acts mentioned in the first schedule are repealed to the extent therein set out.

(2) Nothing in this Act shall repeal or affect any enactment relating to taxes upon land except in so far as it applies also to taxes upon income.

Savings.

3. (1) Such repeal shall not—

I. affect the operation prior to the passing of this Act of any Act hereby repealed :

II. affect any inquiry, return, assessment, appeal, contract, certificate, notice, determination, adjudication, payment, remission, or extension made, entered into, or given under any of the repealed Acts :

III. affect any estate, right, title, interest, privilege, power, duty, obligation, liability, or penalty created, acquired, accrued, accruing, exercisable, incurred, imposed, or liable to be imposed by or under any of the said repealed Acts :

iv. affect any proclamation, act, proceeding, matter, or thing made or done, under or in pursuance of, any of the repealed Acts:

v. except so far as in this section provided, alter any legal or other proceeding commenced before or after the passing of this Act and relating to any of the matters or things mentioned in this subsection.

(2) Notwithstanding such repeal, and without limiting the generality of subsection (1)—

(*a*) any assessment which should have been made under the repealed Acts but was not so made, may be made and all proceedings may be taken thereon, and all other consequences shall ensue thereon, as if the repealed Acts were still in force:

(*b*) any assessment made under the repealed Acts and any assessment made under paragraph (*a*) may be re-opened, altered, amended, or otherwise dealt with and all proceedings may be taken thereon, and all other consequences shall ensue thereon, as if the repealed Acts were still in force.

(3) Every appointment to an office made under the repealed Acts shall continue to have effect as if it were an appointment to a corresponding office under this Act.

(4) All regulations which were confirmed by any of the repealed Acts and were in force at the passing of this Act, are hereby confirmed and continued in force, but may be revoked or amended, or added to, by the Governor.

(5) Any proceeding which at the passing of this Act is pending in any court, or before any other authority, may be proceeded with, heard, and determined, and the decision and any order made therein may be enforced, as if this Act had not been passed.

(6) All offences committed, and all liabilities, forfeitures, and penalties incurred or imposed, or liable to be imposed, under the repealed Acts, may be tried, punished, inquired into, and enforced, as if this Act had not been passed.

(7) Wherever in any Act, or any regulation, or any other document or instrument of any kind, any reference is made to any of the repealed Acts, or to any provision of any of those Acts, that reference shall be read and construed as a reference to this Act, or to the corresponding provision of this Act.

(8) The mention of particular matters in this section shall not affect the applicability to this Act of the Acts Interpretation Act, 1915, to the extent that that Act is not inconsistent with any provision of this Act.

4. This Act is divided into Parts and Divisions as follows :— Division of Act.

PART I.—Preliminary ss. 1–5.

PART II.—Administration ss. 6–16.

PART III.—Liability to Taxation ss. 17–154.

DIVISION 1.—General ss. 17–25.

DIVISION 2.—Income ss. 26–59 :

(*a*) Assessable income—General ss. 23–28.

(*b*) Trading stock ss. 29–37.

(*c*) Business carried on partly in and partly outside the State ss. 38–53.

(*d*) Dividends ss. 54–59.

DIVISION 3.—Deductions ss. 60–96.

DIVISION 4.—Leases ss. 97–104.

DIVISION 5.—Partnerships ss. 105–109.

DIVISION 6.—Trustees ss. 110–117.

DIVISION 7.—Life Assurance Companies ss. 118–124.

DIVISION 8.—Co-operative Societies and Mutual Companies ss. 125–128.

DIVISION 9.—Banks ss. 129–133.

DIVISION 10.—Interest paid by Companies ss. 134–137.

DIVISION 11.—Overseas Ships and Aircraft ss. 138–143. Amended by 37, 1941, s. 3.

DIVISION 12.—South Australian business controlled outside the State s. 144.

DIVISION 13.—Film Business controlled Abroad s. 145.

DIVISION 14.—Insurance with Non-residents ss. 146–153.

PART IV.—Returns and Assessments ss. 154–172.

PART V.—Objections and Appeals ss. 173–185.

PART VI.—Collection and Recovery of Tax ss. 186–220.

DIVISION 1.—General ss. 186–199.

DIVISION 2.—Payment of tax by instalments ss. 200–220.

s. 4. The amendments made to this section are deemed to have come into operation on 22nd October, 1936. *See* section 38 (4) of the Income Tax Act Assessment Act, 1941.

PART VII.—Penal Provisions and Prosecutions ss. 221–238.

PART VIII.—Miscellaneous ss. 239–255.

Interpretation.
Com. 27, 1936, s. 6.
Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 237.

5. (1) In this Act unless the contrary intention appears—

"agent" includes—

(*a*) every person who in the State, for or on behalf of any person out of the State holds or has the control, receipt, or disposal of any money belonging to that person; and

(*b*) every person declared by the Commissioner to be an agent or the sole agent of any person for any of the purposes of this Act:

"allowable deduction" means a deduction allowable under this Act:

"assessable income" means all the amounts which, under this Act, are included in the assessable income:

"assessment" means the ascertainment of the amount of taxable income and of the income tax payable by the taxpayer:

"a State" means a State of the Commonwealth of Australia:

"Australia" means all the States and territories of the Commonwealth:

"business" includes any profession, trade, employment, vocation, or calling, but does not include occupation as an employee:

"Commissioner" means the Commissioner of Taxes:

"company" includes all bodies or associations corporate or unincorporate, but does not include partnerships:

"dividend" includes any distribution made by a company to its shareholders, whether in money or other property and any amount credited to them as shareholders, and includes the paid up value of shares distributed by a company to its shareholders to the extent to which the paid up value represents a capitalization of profits but does not include a return of paid up capital or a reversionary bonus on a policy of life assurance:

"exempt income" means income which is exempt from income tax and includes income which is not assessable income:

"friendly society" means a society duly registered as a friendly society under any law of the Commonwealth or any State or territory:

"income from personal exertion" or "income derived from personal exertion" means income consisting of earnings, salaries, wages, commissions, fees, bonuses, pensions, superannuation allowances, retiring allowances and retiring gratuities, allowances and gratuities received in the capacity of employee or in relation to any work done or services rendered, the proceeds of any business carried on by the taxpayer either alone or as a partner with any other person, any amount received as a bounty or subsidy in carrying on a business, the income from any property where that income forms part of the emoluments of any office or employment of profit held by the taxpayer, and any profit arising from the sale by the taxpayer of any property acquired by him for the purpose of profit-making by sale or from the carrying on or carrying out of any profit-making undertaking or scheme, but does not include— Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 14 (3).

(*a*) interest unless the taxpayer's principal business consists of the lending of money, or unless the interest is received in respect of a trade debt; or

(*b*) rents, dividends or annuities which are not income of any kind previously specified in this definition:

"income from property" or "income derived from property" means all income not being income from personal exertion: Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 19.

"income tax" means the income tax imposed as such by any Act as assessed under this Act and any additional tax imposed under this Act:

"liquidator" means the person who, whether or not appointed as liquidator, is the person required by law to carry out the winding-up of a company:

"live stock" does not include animals used as beasts of burden or working beasts in a business other than a business of primary production:

"mortgage" includes any charge, lien, or encumbrance to secure the repayment of money:

"non-resident" means a person who is not a resident of Australia or, as the case may be, of the State:

"paid" in relation to dividends includes credited or distributed:

s. 5. For cases on what is income see the footnotes to section 26.

"partnership" means an association of persons carrying on business as partners or in receipt of income jointly, but does not include a company:

"person" includes a company:

"previous Act" means the Taxation Act, 1884, the Taxation Act, 1915, the Taxation Act, 1927, and all amendments of or additions to any of those Acts in force at the material time:

"primary production" means production resulting directly from the cultivation of land or the maintenance of animals, poultry, or bees for the purpose of selling them or their bodily produce including natural increase, and includes the manufacture of dairy produce by the person who produced the raw material used in that manufacture and the drying, processing, and packing of fruit by the grower thereof:

"relative" means a husband or wife or a relation by blood, marriage or adoption:

Cf. U.K. 8 & 9 Geo. 5 c. 40, 1st Sch., Sch. D misc. r. 2.

"resident of the State" means—

(*a*) a person, other than a company, who resides in the State and includes a person—

(i.) whose domicile is in the State unless the Commissioner is satisfied that his permanent place of abode is outside the State; or

(ii.) who has been in the State, continuously or intermittently, during more than one-half of the year of income unless the Commissioner is satisfied that his usual place of abode is outside the State and that he does not intend to take up residence in the State; and

(*b*) a company which is incorporated in the State, or which, being incorporated elsewhere carries on business in the State and has either its central management and control in the State, or its voting power controlled by shareholders who are residents of the State:

"resident of Australia" means—

(*a*) a person other than a company who resides in Australia, and includes a person—

(i.) whose domicile is in a State or territory unless the Commissioner is satisfied that his permanent place of abode is outside Australia; or

(ii.) who has been in Australia, continuously or intermittently, during more than one-half of the year of income unless the Commissioner is satisfied that his usual place of abode is outside Australia and that he does not intend to take up residence in Australia; and

(*b*) a company which is incorporated in a State or territory of Australia or which being incorporated elsewhere, carries on business in Australia and has either its central management and control in Australia or its voting power controlled by shareholders who are residents of Australia:

"shareholder" includes member or stockholder:

"taxable income" means the amount remaining after deducting from the assessable income all allowable deductions:

"taxpayer" means a person deriving income:

"trading stock" includes—

(*a*) livestock; and

(*b*) anything produced, manufactured, acquired or purchased for purposes of manufacture, sale, or exchange:

"territory" means territory under the authority of the Commonwealth including territory governed by the Commonwealth under a mandate:

"Treasurer" means the Minister of the Crown for the time being holding the office of Treasurer:

"trustee" in addition to every person appointed or constituted trustee by act of parties, by order or declaration of a court, or by operation of law, includes—

(*a*) an executor or administrator, guardian, committee, receiver or liquidator; and

(*b*) every person having or taking upon himself the administration or control of income affected by any express or implied trust, or acting in any fiduciary capacity, or having the possession, control or management of the income of a person under any legal or other disability:

"year of income" means—

(*a*) the financial year next preceding the year of tax; or

(*b*) the accounting period, if any, adopted under this Act in lieu of that financial year:

"year of tax" means the financial year for which income tax is levied.

(2) This Act shall be construed subject to the Commonwealth of Australia Constitution Act and so as not to exceed the legislative powers of the State to the intent that if any provision of this Act would but for this section be held to be in excess of those powers it shall, nevertheless, be a valid enactment to the extent to which it is not in excess of those powers.

PART II.

PART II.

ADMINISTRATION.

Commissioner of Taxes.
Com. 27, 1936, s. 8.
Cf. U.K. 43 & 44 Vict. c. 19; 8 & 9 Geo. 5 c. 40, Part V.

6. This Act shall be administered by an officer of the Crown to be called the "Commissioner of Taxes" who shall be appointed by the Governor.

Other officers.
Com. s. 9 (1).
Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 75.

7. The Governor may also appoint such Deputy Commissioners of Taxes, and other officers and employees as he thinks proper for the purpose of the administration of this Act.

Application of Public Service Act.

8. All persons appointed by the Governor under this Act shall be appointed under and be subject to the laws of the State regulating the appointment and control of the public service.

Deputy Commissioner.
Com. ss. 10, 12 (1), 12 (2), 13 (*a*).

9. (1) Every Deputy Commissioner of Taxes shall under the control of the Commissioner perform such general official duties as the Commissioner requires him to perform.

(2) If through absence, illness or for any other reason the Commissioner is unable to perform the duties of his office, the senior available Deputy Commissioner shall act as Commissioner during the period of such inability, unless the Governor appoints some other person so to act.

The Deputy Commissioner or other person appointed shall during that period have all the powers, duties and functions of the Commissioner under this Act and shall act in his name and on his behalf.

(3) The Commissioner may, by writing under his hand, delegate to a Deputy Commissioner, or any other person, any powers, authorities, duties and functions conferred or imposed upon him by this Act (except this power of delegation). Every delegation under this section shall be revocable at will, but any delegation shall not prevent the exercise of any power, authority, duty or function by the Commissioner.

(4) Any reference in this Act to the Commissioner shall be deemed to include in respect of matters as to which any powers or functions are exercised by a Deputy Commissioner under this Act a reference to that Deputy Commissioner.

Annual report. Com. s. 14 (1), 14 (2).

10. (1) The Commissioner may furnish to the Treasurer annually for presentation to Parliament a report on the working of this Act.

(2) In that report the Commissioner may draw attention to any breaches or evasions of this Act which have come under his notice.

Arrangement with Commonwealth for collection of Commonwealth income tax. 1583, 1923, s. 4. Com. s. 15. Subsec. (1) amended by 37, 1941, s. 4.

11. (1) The State may arrange with the Commonwealth for the collection by the State of the whole or any part of any tax, contribution or other money payable to the Commonwealth in the State under Commonwealth law.

(2) Any agreement relating to any such arrangement may make provision for any matters necessary or convenient to be provided for carrying out the arrangement, including the transfer of officers from the public service of the Commonwealth to the public service of the State, and the re-transfer of such officers from the public service of the State to the public service of the Commonwealth, and the rights and obligations of such officers.

(3) Any such provision shall be valid and effectual for all purposes.

(4) Every agreement made under any provisions of the previous Act corresponding to this section shall continue in force in accordance with its terms and conditions.

s. 11. (1) The amendments made to this subsection are deemed to have come into operation on 1st July, 1940. *See* section 38 (2) of the Income Tax Assessment Act Amendment Act, 1941.

Transfer of Commonwealth officers.
1583, 1923, s. 5

12. (1) The Governor may appoint to the public service of the State of South Australia all such persons and on such terms and conditions as are necessary in order to give effect to any agreement made or continued in force pursuant to this Part.

(2) Every person appointed shall, so far as any special terms of his appointment are not inconsistent therewith, be subject to the laws of the State regulating the appointment and control of the public service.

Power of Minister.
Ibid., s. 6.

13. Subject to this Act, the Treasurer may do and execute all such acts, matters, and things as are necessary to carry into effect any agreement made pursuant to this Part.

Commissioner of Taxes may hold office under the Commonwealth.
1583, 1923, s. 7.
Amended by 37, 1941, s. 5.

14. The Commissioner may hold office under any laws of the Commonwealth relating to the imposition, assessment, and collection of any tax, contribution or other money payable to the Commonwealth, and may have and exercise all the powers, functions, duties, and authorities appertaining to any such office.

Officers to observe secrecy.
Com. s. 16.

15. (1) In this section " officer " means a person appointed or employed by the Commonwealth or by a State, and who by reason of that appointment or employment or in the course of that employment acquires or has acquired information respecting the affairs of any other person disclosed or obtained under this or a previous Act.

(2) Subject to this section no person who is or has been an officer shall, either directly or indirectly, except in the performance of any duty as an officer, make a record of or communicate to any person any such information acquired by him.

(3) No person who is or has been an officer shall be required to produce in court any return, assessment, or notice of assessment, or to divulge or communicate to any court any matter or thing coming under his notice in the performance of his duties as an officer, except when it is necessary to do so for the purpose of carrying into effect the provisions of this or the previous Act.

Cf. U.K. 8 & 9 Geo. 5 c. 40, ss. 114-117.

(4) Nothing in this section shall prohibit the Commissioner or any person authorised by him, from communicating any information to—

s. 14. The amendments made to this section are deemed to have come into operation on 1st July, 1940. *See* section 38 (2) of the Income Tax Assessment Act Amendment Act, 1941.

(*a*) any person performing in pursuance of any appointment or employment by the Commonwealth or by any State any duty arising under any Act relating to land or income tax for the purpose of enabling that person to carry out any such duty:

(*b*) any board exercising any function in relation to income tax under any law of the Commonwealth or any State:

(*c*) the officer or authority administering any Act of any State relating to stamp duties, or succession duties, if that officer or authority is authorised by law to afford similar information to the Commissioner:

(*d*) the Commonwealth Commissioner of Pensions or the Commonwealth Repatriation Commission for the purpose of the administration of any law of the Commonwealth relating to pensions:

(*e*) the Commonwealth Commissioner for maternity allowances for the purposes of the administration of any law relating to maternity allowances.

(5) Any person to whom information is communicated under the last preceding subsection and any person or employee under his control, shall, in respect of that information, be subject to the same rights, privileges, obligations, and liabilities under subsections (2) and (3) of this section as if he were an officer.

(6) Any officer shall, when required by the Commissioner to do so, make an oath or declaration in the manner and form fixed by the Commissioner to maintain secrecy in conformity with this section.

(7) Any person who contravenes this section shall be guilty of an offence punishable summarily, and liable to a fine not exceeding two hundred and fifty pounds or imprisonment for twelve months.

Provision as to Auditor-General.

16. (1) Nothing in this Act shall prevent the Auditor-General or any officer of his department from inspecting, examining, and auditing in the course of his duties under the Acts relating to the audit of public accounts, any books, accounts, or documents in the office of the Commissioner, except the returns of income furnished by taxpayers, and the files relating to assessments.

(2) Neither the Auditor-General nor any officer of his department shall disclose any matter which comes to his knowledge in the course of inspecting, examining, or auditing any books, accounts, or documents in the office of the Commissioner, except for the purpose of carrying into effect the provisions of the Acts relating to the audit of public accounts.

(3) The Auditor-General shall not in any report intended or likely to be presented to Parliament communicate any information as to the income of, or the tax assessed against or paid by any taxpayer referred to by name.

PART III.

PART III.

LIABILITY TO TAXATION.

DIVISION 1.

DIVISION I.—GENERAL.

Income tax.
Com. 27 1936, s. 17.
Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 1.

17. Subject to this Act, income tax shall be levied and paid for the financial year, commencing on the first day of July one thousand nine hundred and thirty-six, and for each financial year thereafter, at the rates declared by Parliament, upon the taxable income derived during the year of income by any person, whether a resident or non-resident.

Accounting period.
Com. s. 18 (1).
Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 2; 16 & 17 Geo. 5 c. 22, s. 34.

18. Any person may, with the leave of the Commissioner, adopt an accounting period being the twelve months ending on some date other than the thirtieth day of June. His accounting period in each succeeding year shall end on the corresponding date of that year, unless with the leave of the Commissioner some other date is adopted.

Continuance of accounting periods previously adopted.
Com. s. 18 (2).
Cf. U.K. 16 & 17 Geo. 5 c. 22, s. 34.

19. Where the Commissioner has, for the purposes of assessment for the last financial year to which the previous Act applied, accepted from any person returns for any period of twelve months ending on some date other than the thirtieth day of June, that person shall be deemed to have adopted a corresponding accounting period under this section.

Money credited, reinvested, &c., to be income. Com. s. 19.

20. Income shall be deemed to have been derived by a person although it is not actually paid over to him but is reinvested, accumulated, capitalised, carried to any reserve, sinking fund or insurance fund however designated, or otherwise dealt with on his behalf or as he directs.

Income to be expressed in Australian currency. Com. s. 20.

21. For all the purposes of this Act income wherever derived, and any expenses wherever incurred, shall be expressed in terms of Australian currency.

Where consideration not in cash. Com. s. 21.

22. Where upon any transaction any consideration is paid or given otherwise than in cash, the money value of that consideration shall for the purposes of this Act be deemed to have been paid or given.

Income arising from past transactions. Com. s. 22.

23. Where any income is received in the year of income as a result of a transaction entered into prior to the commencement of this Act, and that income would have been assessable income under the previous Act if that Act had continued in force and had applied to the assessment of the income derived in the year of income, that income shall be assessable under this Act, notwithstanding that the transaction was entered into prior to that commencement.

Exemptions. Com. s. 23. Cf. U.K. 8 & 9 Geo. 5 c. 40, Sch. E.

24. The following income shall be exempt from income tax :—

(*a*) the official salary of—

(i.) the Governor of the State ;

(ii.) the representative in the State of the government of another country ; Cf. U.K. 13 & 14 Geo. 5 c. 14, s. 19.

(iii.) a foreign consul ;

(iv.) a trade commissioner of any part of the British Empire other than Australia ;

(v.) a member of the staff of any such representative, foreign consul or trade commissioner if the member is domiciled in the country represented by the representative, foreign consul or commissioner and is temporarily resident in the State by direction of the government of the country

s. 20. DAVIDSON v. COMMISSIONER OF TAXES (1917) A.C. 542; 86 L.J.P.C. 148; 117 L.T. 389; 33 T.L.R. 441. Held that income was taxable, although it had been used for paying off debentures and deposits and for creating a reserved fund by way of writing off amounts for depreciation.

WALLAROO AND MOONTA MINING AND SMELTING COMPANY LIMITED v. COMMISSIONER OF TAXES (1914) S.A.L.R. 207. Affirmed by DAVIDSON v. COMMISSIONER OF TAXES (S.A.) (1917) A.C. 542; 86 L.J.P.C. 148; 117 L.T. 389; 33 T.L.R. 441. Held that a company was taxable on profits carried to a reserved fund by way of writing off amounts for depreciation, and on profits otherwise capitalised.

so represented for the purpose of performing his official duties, and if the official salary of officials (if any) of the Government of the State temporarily resident for similar purposes in the country so represented is exempted from income tax by that country ; or

(vi.) an officer of the government of any part of the British Empire other than Australia, who is temporarily in the State to render service on behalf of that country or the Commonwealth or a State in accordance with any arrangement between the governments of that country and of the Commonwealth or of a State, if the salaries of officers of the government of the State temporarily in that country for similar purposes in accordance with a similar arrangement are exempted from income tax by that country ;

(*b*) the remuneration paid by the Government of the Commonwealth or of a State to a non-resident of Australia for expert advice to that government or as a member of a Royal Commission ;

(*c*) income derived—

(i.) in the capacity of representative of an association or club established in any country for the control of any out-door athletic sport or game in that country by any person visiting the State in that capacity for the purpose of engaging in contests in the State in that sport or game ;

(ii.) by any club or association in any other part of the British Empire as its share of the proceeds of cricket, football or similar matches played in the State by a team controlled by that club or association visiting the State from that part of the British Empire, and recognised by the authority controlling that class of match in the State as being representative of that part of the British Empire ;

(iii.) by the representative of any government, visiting the State on behalf of that government, or by any member of the entourage of that representative, in his official capacity as such representative or member ;

(iv.) in the capacity of representative of any society or association established for educational, scientific, religious or philanthropic purposes, by any person visiting the State in that capacity for

the purpose of attending international or Empire conferences or for the purpose of carrying on investigation or research for such society or association ;

(v.) by a person domiciled outside Australia and visiting the State in the capacity of a representative of the press outside Australia for the purpose of reporting the proceedings relating to any matters referred to in the preceding sub-paragraphs of this paragraph ; and

(vi.) by any person visiting the State from an occupation carried on by him while in the State, if, in the opinion of the Treasurer, that visit and occupation are primarily and principally directed to assisting the Commonwealth Government or a State Government in the settlement or development of Australia ;

(vii.) as directors' fees or salary by a non-resident during a visit to Australia during which he acts as a director, manager, or other administrative officer of a manufacturing, mercantile, or mining business, or of a business of primary production, if the visit of the non-resident to Australia does not exceed six months, and the remuneration is not an allowable deduction in any assessment under this Act of the person paying it ;

(*d*) the revenue of a municipal corporation or other local governing body or public authority constituted under any Act of the Commonwealth or the State ;

(*e*) the income of a religious, scientific, charitable or public educational institution ; Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 37; 11 & 12 Geo. 5 c. 32, s. 30.

(*f*) the income of a trade union and the income of an association of employers or employees registered under any Act of the Commonwealth or a State relating to the settlement of industrial disputes ; Ibid., s. 39 (2).

(*g*) the income of a society or association not carried on for the purposes of profit or gain to the individual members thereof: Provided that this paragraph shall not affect any provision of the Friendly Societies Acts, 1919 to 1925, or any other provision of this Act providing expressly for the taxation of income of any particular class ; Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 39 (1).

(*h*) the income of a savings bank conducted exclusively for the benefit of depositors ; Ibid., s. 39 (3).

(*i*) the incomes of the following funds, provided that the particular fund is being applied for the purpose for which it was established—

Cf. U.K. 11 & 12 Geo. 5 c. 32, s. 32.

(i.) a provident, benefit, or superannuation fund established for the benefit of employees;

Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 37.

(ii.) a fund established by will or instrument of trust for public charitable purposes; and

(iii.) a fund established for the purpose of enabling scientific research to be conducted by or in conjunction with a public university or public hospital;

Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 46; 9 & 10 Geo. 5 c. 32, s. 25.

(*j*) interest on bonds, debentures, stock, or other securities of the Commonwealth or the State issued for the purpose of Commonwealth or State Loans, where that interest has been declared by the prospectus to be free from State income tax;

Substituted by 37, 1941, s. 6 (a). Cf. U.K., 9 & 10 Geo. 5, c. 32, s. 16.

(*k*) pensions, attendants' allowances, detention allowances and payments of a like nature paid under the Australian Soldiers' Repatriation Act, 1920-1940, or under the Seamen's War Pensions and Allowances Act, 1940;

Inserted by 37, 1941, s. 6 (a).

(*ka*) payments by way of endowment under the Child Endowment Act, 1941;

(*l*) the income received by way of periodical payments in the nature of alimony or maintenance, by a woman from her husband or former husband: Provided that for the purpose of making such payments the husband or former husband has not divested himself of any income producing assets or diverted from himself income upon which he would otherwise have been liable to tax;

Amended by 37, 1941, s. 6 (b).

(*m*) the income derived by a person from the working of a mining property in the State principally for the purpose of obtaining gold or copper;

(*n*) income derived by a *bona fide* prospector from the sale, transfer or assignment by him of his rights to mine for gold in the State;

For the purpose of this paragraph "*bona fide* prospector" means a person other than a company who has personally carried out the whole or major

s. 24. (*k*), (*ka*), (*m*). The amendments made to paragraphs (*k*) and (*m*) and paragraph (*ka*) of this section apply to all assessments for the year of tax beginning on 1st July, 1941, and for all subsequent years of tax. *See* section 38 (1) of the Income Tax Assessment Act Amendment Act, 1941.

part of the field work of prospecting for gold in the particular area, or who has contributed to the expenditure incurred in the work of prospecting and development in that area ; and includes a company which has itself carried out the whole or major part of such work;

(*o*) income derived by a non-resident from sources wholly out of the State ;

(*p*) the income of— Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 37 (e).

(i.) any fund or association maintained by a religious institution ; or

(ii.) any company the whole of the shares of which are held by or on behalf of a religious institution,

where the fund or association is maintained, or the company was formed and is carried on, for the sole purpose of insuring property belonging to the religious institution, and where the profits arising from the fund, or derived by the association or company, are devoted to that sole purpose or to the purposes of the religious institution.

Limitation of exemption. Com. s. 24.

25. (1) Where any income is exempt from income tax, the exemption shall be limited to the specified or original recipient of the income, and shall not extend to persons receiving payments from that recipient, although the payments may be made wholly or in part out of that income.

(2) The exemption of any income from income tax shall not exempt any person from furnishing any return or information which is required by the Commissioner, or from including in his return such information as is prescribed, or required by the Commissioner.

DIVISION 2.—INCOME.

DIVISION 2.

(*a*) *Assessable Income.—General.*

Gross income from certain sources. Com. s. 25. Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 14; 1st Sch., Sch. D.

26. The assessable income of a taxpayer shall include—

(*a*) where the taxpayer is a resident of the State, the gross income derived by him directly or indirectly from all sources in the State and dividends from any

s. 26. In *re* IVANHOE SOUTH GOLD-MINING COMPANY, 13th May, 1896, S.A. *Register* (newspr.); R. & McG. 299. Held that a company formed in South Australia was not liable to pay income tax on the proceeds of the sale in London of its property in

company, whether incorporated in the State or not, and whether paid out of income derived from sources in or outside the State; and

(*b*) where a taxpayer is a non-resident of the State, the gross income (excluding dividends) derived directly or indirectly from all sources in the State, which is not exempt income.

Certain items of assessable income.

Com. ss. 25 (2), 26. Cf. U.K. 8 & 9 Geo. 5 c. 40, 1st Sch., Sch. D, Cases III., IV., V.

27. The assessable income of a taxpayer shall include:—

(*a*) interest (except interest paid outside Australia to a non-resident of Australia on debentures issued outside Australia by a company) on money secured by mortgage of any property to the following extent:—

(i.) Where the whole of the property is in the State—the whole of that interest;

(ii.) Where some of the property is in and some out of the State—the whole of that interest if the taxpayer is a resident of the State and income tax (other than Commonwealth income tax) is not paid out of the State on any part of that interest, and, in any other case, a proportionate part of that interest; and

(iii.) Where the whole of the property is out of the State but in Australia—none of that interest:

(*b*) where the taxpayer is a resident of the State interest on money lodged or in respect of debts situated in the Territory for the Seat of Government of the Commonwealth and income arising from other investments in that Territory:

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s. 26. (*contd.*) Western Australia. Such proceeds are not income accruing in or derived from South Australia.

CHITTLEBOROUGH v. COMMISSIONER OF TAXES (1901) S.A.L.R. 24; R. & McG. 302. Held that, where a company distributed part of its profits among customers in proportion to their purchases from the company, the part so distributed was taxable as income of the company.

CHAPLIN v. COMMISSIONER OF TAXES FOR SOUTH AUSTRALIA (1911) 12 C.L.R. 375; R. & McG. 303; 17 A.L.R. 422; 4 Austn. Digest 81. The Commonwealth may make the salaries of Commonwealth officers subject to taxation by the States, and has effectively done so by the Commonwealth Salaries Act, 1907.

MCLACHLAN v. COMMISSIONER OF TAXES; RYMILL v. COMMISSIONER OF TAXES (1912) S.A.L.R. 138; R. & McG. 307. Held (under the Taxation Act Amendment Act, 1908) that profits made on the realisation of fixed capital were not income.

SHIELS v. COMMISSIONER OF TAXES (1912) S.A.L.R. 175. Held that premiums received by a company on the issue of new shares were not income within the meaning of section 6 of the Taxation Act Amendment Act, 1908.

BARRIER WHARF LIMITED v. COMMISSIONER OF TAXES (1919) S.A.L.R. 262; R. & McG. 312. Where the Commonwealth acquired and paid for the wharf property of a wharf company, held that the compensation, as it included nothing for goodwill, was not taxable. (The law as to taxation of goodwill has now been altered.)

NEWCASTLE COMPANY LIMITED v. THE COMMISSIONER OF TAXES (1933) S.A.S.R. 300. Amounts paid by a lessee to his lessor in respect of land tax on the demised premises held part of the taxable income of the lessor.

(*c*) profit arising from the sale by the taxpayer of any property acquired by him for the purpose of profit-making by sale, or from the carrying on or carrying out of any profit-making undertaking or scheme:

(*d*) beneficial interests in income derived under any will, settlement, deed of gift or instrument of trust:

(*e*) any annuity, excluding in the case of an annuity which has been purchased that part of the annuity which represents the purchase price to the extent to which that price has not been allowed or is not allowable as a deduction in assessments for income tax under this or the previous Act:

(*f*) five per centum of the capital amount of any allowance, gratuity, or compensation where that amount is paid in a lump sum in consequence of retirement from or the termination of any office or employment, and whether so paid voluntarily, by agreement, or by compulsion of law:

Provided that this paragraph shall not apply in respect of any amount paid or credited by a company which under any provision of this Act is deemed to be a dividend paid to the recipient:

(*g*) the value to the taxpayer of all allowances, gratuities, compensations, benefits, bonuses and premiums allowed given or granted to him in respect of or for or in relation directly or indirectly to any employment of or services rendered by him, whether so allowed, given, or granted in money, goods, land, meals, sustenance, the use of premises or quarters, or otherwise: Provided that this paragraph shall not apply to any allowance, gratuity, or compensation which is included in the last preceding paragraph, or which under any provision of this Act is deemed to be a dividend paid to the recipient:

Cf. U.K. 8 & 9 Geo. 5 c. 40, 1st Sch., Sch. D.

(*h*) any bonus, other than a reversionary bonus on a policy of life assurance:

(*i*) any amount received by way of insurance or indemnity for or in respect of any loss—

s. 27. (*g*) COMMISSIONER OF TAXES v. JOSS (1910) S.A.L.R. 100; R. & McG. 305. Held (under the Taxation Act Amendment Act, 1904, and Taxation Act Amendment Act, 1908) that rations and quarters provided by an employer for an employee were not a gratuity bonus or premium under the Act of 1904, or an allowance under the Act of 1908. [*Semble*, the law is different under section 27 (*g*).]

(i.) of trading stock which would have been taken into account in computing taxable income; or

(ii.) of profit or income which would have been assessable income,

if the loss had not occurred, and any amount so received for or in respect of any loss or outgoing which is an allowable deduction:

(*j*) any amount received as or by way of royalty:

(*k*) any bounty or subsidy to the extent to which it is received in or in relation to the carrying on of a business in the State, and such bounty or subsidy shall be deemed to be part of the proceeds of that business :

(*l*) any fee or commission received for procuring a loan of money:

(*m*) the amount or value of any consideration received in connexion with a right to remove standing timber from land less the amount, if any, by which the value of the land is or will be diminished by the removal of the timber:

Amended by 37, 1941, s. 7.

(*n*) the salary, wages, or remuneration derived whilst temporarily engaged on duties outside the State, by a taxpayer who ordinarily resides in the State where the duties outside the State are performed in connection with an office or employment, or profession, or calling, the duties of which are principally performed in the State :

Provided that where the taxpayer has paid income tax other than Commonwealth income tax in any place outside the State in respect of the whole or part of that salary, wages, or remuneration, he shall be entitled to a rebate in his assessment of an amount equal either to the tax so paid or to the proportion of the tax payable under this Act which is attributable to that salary, wages, or other remuneration, whichever is the less:

In this paragraph " duties " includes work and services:

(*o*) any sum received by the taxpayer in the year of income as a refund of an amount which has been

s. 27. (*n*) The amendments made to paragraph (*n*) of this section apply to all assessments for the year of tax beginning on 1st July, 1941, and for all subsequent years of tax. *See* section 38 (1) of the Income Tax Assessment Act Amendment Act, 1941.

previously paid by the taxpayer and has been allowed or is allowable to him as a deduction under this or the previous Act.

(2) For the purposes of this section "income tax" means any tax upon income by whatever name that tax may be called.

Pensions. Inserted by 37, 1941, s. 8.

27a. A pension received by a resident of the State for or in respect of or in relation to any past employment or service, irrespective of the source from which the pension is received, shall be deemed to be derived by him from a source in the State and shall be included in his assessable income to the following extent—

(*a*) if the whole of the employment or service was given or rendered in Australia—the full amount of the pension;

(*b*) if part of the employment or service was given or rendered in Australia—a part of the pension being a sum which bears the same ratio to the full amount of the pension as the period of the employment or service given or rendered in Australia bears to the whole period of the employment or service.

Remuneration of persons on Australian ships. Inserted by 37, 1941, s. 8.

27b. Where the taxpayer is employed on a ship engaged in trading or going between places in Australia, or between Australia and territories under the authority of the Commonwealth, New Zealand, or the islands of the Pacific Ocean, and the usual place of abode of the taxpayer, when not on the ship, is in the State, the whole of the salary, wages, or remuneration derived by the taxpayer from such employment shall be deemed to be derived by him from a source in the State and shall be included in his assessable income.

Rebates of tax under two preceding sections. Inserted by 37, 1941, s. 8.

27c. Where any person has paid, in any place outside the State, income tax (other than Commonwealth income tax) in respect of the whole or part of the amount which by virtue of section 27a or 27b is included in the assessable income, he shall be entitled to a rebate in his assessment of an amount

s. 27a. The provisions of this section apply to all assessments for the year of tax beginning on 1st July, 1941, and for all subsequent years of tax. *See* section 38 (1) of the Income Tax Assessment Act Amendment Act, 1941.

s. 27b. The provisions of this section apply to all assessments for the year of tax beginning on 1st July, 1941, and for all subsequent years of tax. *See* section 38 (1) of the Income Tax Assessment Act Amendment Act, 1941.

s. 27c. The provisions of this section apply to all assessments for the year of tax beginning on 1st July, 1941, and for all subsequent years of tax. *See* section 38 (1) of the Income Tax Assessment Act Amendment Act, 1941.

equal either to the tax so paid, or to the proportion of the tax payable under this Act which is attributable to that amount, whichever is the less.

Interest on loans raised in Australia by Governments outside Australia.
Com. s. 27.

28. (1) The interest on loans raised in Australia, after the thirty-first day of December, one thousand nine hundred and twenty-three, by the Government of any country or dominion out of Australia, or by any authority constituted by or under any law of any such country or dominion, and received directly or indirectly by a resident of the State, shall be deemed to be derived by him from a source in the State and shall be included in his assessable income.

(2) For the purposes of this section a loan shall be deemed to have been raised in Australia if subscriptions to the loan were invited in Australia by public advertisement, by the issue of a prospectus, or otherwise.

(b) Trading Stock.

Trading stock to be taken into account.
Com. s. 28.

29. (1) Where a taxpayer carries on any business, the value ascertained under this subdivision, of all trading stock on hand at the beginning of the year of income, and of all trading stock on hand at the end of that year shall be taken into account in ascertaining whether or not the taxpayer has a taxable income,

(2) Where the value of all trading stock on hand at the end of the year of income exceeds the value of all trading stock on hand at the beginning of that year, the assessable income of the taxpayer shall include the amount of the excess.

(3) Where the value of all trading stock on hand at the beginning of the year of income exceeds the value of all trading stock on hand at the end of that year, the amount of the excess shall be an allowable deduction.

Value at beginning of year of income.
Com. s. 29.

30. The value of live stock and of each article of other trading stock to be taken into account at the beginning of the year of income shall be its value as ascertained under this or the previous Act at the end of the year immediately preceding the year of income.

Reconciliation when Commonwealth and State values differ.
Com. s. 30.

31. (1) Where the value of live stock at the beginning of the year of income as ascertained for the purpose of assessment to income tax under the law of the Commonwealth differs from its corresponding value as ascertained under the last preceding section and it appears to the Commissioner that if those values were equal the corresponding values would remain equal in subsequent years, the taxpayer may subject to this section

s. 29. TERRY v. COMMISSIONER OF TAXES (1921) S.A.S.R. 81; R. & McG. 313. Held under the Taxation Act, 1915 (the relevant provisions of which differ from the Income Tax Assessment Act, 1936) that profit on the sale of sheep kept solely for production of wool was not taxable.

take his live stock into account at the beginning of the year of income at a value equal to its corresponding value under the law of the Commonwealth.

(2) Where the value at which that live stock is taken into account at the beginning of the year of income exceeds the value as ascertained under the last preceding section, amounts in the aggregate equal to the excess shall be included in the assessable income of the taxpayer of one or more of the years being the year of income and the four years next succeeding that year.

(3) Where the value of live stock as ascertained under the last preceding section exceeds its value as taken into account at the beginning of the year of income, amounts in the aggregate equal to the excess shall be deducted from the assessable income of the taxpayer of one or more of the years being the year of income and the four years next succeeding that year.

(4) The amounts referred to in subsections (2) and (3) of this section and the years in respect of which they are to be taken into account, shall be such amounts and years as are agreed upon by the taxpayer and the Commissioner, and until those amounts and years are so agreed upon, this section shall not apply to the assessment of that taxpayer.

Value at end of year of income.
Com. s. 31.

32. The value of each article of trading stock (not being live stock) to be taken into account at the end of the year of income shall be, at the option of the taxpayer, its cost price or market selling value or the price at which it can be replaced.

Valuation of livestock at end of year of income.
Com. s. 32.

33. The value of live stock to be taken into account at the end of the year of income shall be, at the option of the taxpayer, its cost price or market selling value. Where a taxpayer does not exercise his option within the time and in the manner prescribed, the value so to be taken into account shall be the cost price:

Provided that where a taxpayer satisfies the Commissioner that there are circumstances which justify the adoption by him of some value other than cost price or market selling value for the whole or part of his livestock, he may with the leave of the Commissioner adopt that other value.

Changes in basis of valuation of livestock.
Com. s. 33.

34. A taxpayer shall not, except with the leave of the Commissioner, adopt a basis of valuation of his live stock taken into account at the end of the year of income different from the basis on which the valuation of his live stock was made when it was last taken into account at the end of a previous year whether under this or the previous Act.

Cost price of natural increase.
Com. 34.

35. (1) The cost price per head of natural increase of any class of live stock of a taxpayer shall be—

(*a*) Where the cost price of natural increase of that class has been previously taken into account under this Act by the taxpayer—the cost price per head at which natural increase of that class was last taken into account unless, with the leave of the Commissioner, the taxpayer selects another cost price; and

(*b*) Where the cost price of natural increase of that class has not been previously taken into account under this Act by the taxpayer the cost price selected by him within the limits prescribed in respect of live stock of that class.

(2) Where a taxpayer does not so select within the time and in the manner prescribed he shall be deemed to have selected, as the cost price, the lower of the prescribed limits.

Disposal of assets of a business.
Com. s. 36. Cf. U.K. 8 & 9 Geo. 5 c. 40, 1st Sch., Sch. D, Cases I., II., Rule 9.
Subsec. (1) amended by 37, 1941, s. 9.

36. (1) Subject to this section where the whole or any part of the assets of a business carried on by a taxpayer is disposed of by sale or otherwise howsoever, whether for the purpose of putting an end to the business or any part thereof or not, and the assets disposed of include any property being trading stock, standing or growing crops or crop-stools, or standing or growing timber, being trees which have been planted for sale, the value of that property shall be included in his assessable income, and any person acquiring that property shall be deemed to have purchased it at the amount of that value.

(2) Where a taxpayer after the beginning of the first year to the assessment of the income of which this Act applies, sells the whole of a business carried on by him—

(*a*) for the purpose of putting an end to that business; or

(*b*) in consequence of the acquisition or resumption of land, used by him for that business, under the provisions of any Act of the Commonwealth or the State which contains provisions for the compulsory acquisition or resumption of land,

the value of any live stock included in the sale, being natural increase bred by him which was on hand at the beginning of that first year, and which was, in the opinion of the Commissioner, ordinarily used by him in that business for breeding purposes, shall not be included in his assessable

s. 36. (1) The amendments made to subsection (1) of this section apply to all assessments for the year of tax beginning on 1st July, 1941, and for all subsequent years of tax. *See* section 38 (1) of the Income Tax Assessment Act Amendment Act, 1941.

income, and no deduction shall be allowed to him in respect of any such live stock, and no such live stock shall be taken into account in computing his taxable income.

(3) For the purposes of this section the value of any property or live stock shall be—

(*a*) the market value of the property or livestock on the day of the disposal; or

(*b*) if in the opinion of the Commissioner there is insufficient evidence of the market value on that day —the value which in his opinion is fair and reasonable.

Devolution of assets on death. Com. s. 37. Subsec. (1) amended by 37, 1941, s. 10.

37. (1) Where the assets of a business carried on by a taxpayer devolve by reason of his death and those assets include any property being trading stock, standing or growing crops or crop stools, or standing or growing timber, being trees which have been planted for sale, the value of that property shall, subject to this Act, be included in the assessable income derived by the deceased up to the date of his death, and the person upon whom the property devolves shall be deemed to have purchased it at that value.

(2) For the purpose of the last preceding subsection the value of the property so to be included shall be the amount which would have been included in respect of that property in the assessable income of the deceased person under the last preceding section if he had not died but had disposed of the property on the day of his death for the purpose of putting an end to the whole of the business carried on by him and without any price being specified in any contract or arrangement:

Provided that if the trustee of the estate of the deceased and the beneficiaries, if any, who are liable to be assessed in respect of the income of the business or of a share in that income unanimously so agree and give notice of their agreement to the Commissioner at the time and in the manner prescribed that value shall be the value, if any, at which that property would have been taken into account at the date of the death of the deceased person if he had not died but an assessment had been made in respect of the income derived by him up to that date.

s. 37. The amendments made to subsection (1) of this section apply to all assessments for the year of tax beginning on 1st July, 1941, and for all subsequent years of tax. *See* section 38 (1) of the Income Tax Assessment Act Amendment Act, 1941.

(c) *Business carried on partly in and partly out of the State.*

Goods deemed to be sold in the State.

38. Where a person sells goods by means of anything done by himself when in the State, or by means of an agent or representative in the State, and those goods are in the State or are to be brought into the State for the purpose or in pursuance or in consequence of such sale, he shall be deemed to have sold them in the State.

Goods deemed to be sold out of the State.

39. Where a person sells goods by means of anything done by himself when out of the State, or by means of an agent or representative out of the State, and those goods are out of the State or are to be taken out of the State for the purpose or in pursuance or in consequence of such sale, he shall be deemed to have sold them out of the State.

Instrumentality.

40. A sale is deemed to be made by means of a person or of something done when such person or thing done is instrumental in bringing about the sale.

Income from sales in and out of State. Inserted by 37, 1941, s. 11.

40a. Except as otherwise provided in this Division—

(a) where goods are sold in the State by any person, the whole of the profit arising from the sale shall be deemed to be income derived in the State ;

(b) where goods are sold out of the State but in Australia by any person, the whole of the profit arising from the sale shall be deemed to be income derived out of the State.

Sales by manufacturers. Com. s. 38.

41. Where goods manufactured out of Australia are imported into the State and the goods are either before or after importation sold in the State by the manufacturer of the goods, the profit deemed to be derived in the State from the sale shall be ascertained by deducting from the sale price of the goods the amount for which at the date the goods were shipped to the State goods of the same nature and quality could be purchased by a wholesale buyer in the country of manufacture, and the expenses incurred in transporting them to and selling them in the State.

Sales by merchants. Com. s. 39.

42. Where goods are imported into the State from a place outside Australia by a person not being the manufacturer of the goods, and are either before or after importation sold by him or on his behalf in the State, the profit deemed to be derived in the State from the sale shall be ascertained by

s. 40a. The provisions of this section apply to all assessments for the year of tax beginning on 1st July, 1941, and for all subsequent years of tax. *See* section 38 (1) of the Income Tax Assessment Act Amendment Act, 1941.

deducting from the sale price of the goods their purchase-price and the expenses incurred in transporting them to and selling them in the State.

Determination by Commissioner. Com. s. 40.

43. Where the profit cannot be ascertained under either of the last two preceding sections to the satisfaction of the Commissioner, it shall be deemed to be such amount as the Commissioner determines.

Sales in the State by a manufacturer.

44. Where goods manufactured out of the State but in Australia are sold in the State by the manufacturer, one third of the profit arising from the manufacture and sale shall be deemed to be income derived in the State.

Sales out of the State by a manufacturer.

45. Where goods manufactured in the State are sold out of the State but in Australia by the manufacturer, two thirds of the profit arising from the manufacture and sale shall be deemed to be income derived in the State.

Sales in the State by a merchant. Amended by 37, 1941, s. 12.

46. Where goods are sold in the State in the course of a business carried on out of the State but in Australia by a person not being the manufacturer of the goods, one-half of the profit arising from the sale shall be deemed to be income derived in the State.

Sales out of the State by a merchant. Amended by 37, 1941, s. 12.

47. Where goods are sold out of the State but in Australia in the course of a business carried on in the State by a person not being the manufacturer of the goods, one-half of the profit arising from the sale shall be deemed to be income derived in the State.

Sales of primary produce.

48. Notwithstanding anything contained in this Division, the following provisions shall in the cases therein mentioned apply to the profits derived from the sale anywhere in Australia of goods which are the produce of a business of primary production or of coal-mining carried on in Australia :—

(*a*) Where the goods are produced in the State and are sold whether by or on behalf of a person carrying on the business of which the goods are the produce, the profits shall be deemed to be income derived in the State :

s. 46. The amendments made to this section apply to all assessments for the year of tax beginning on 1st July, 1941, and for all subsequent years of tax. *See* section 38 (1) of the Income Tax Assessment Act Amendment Act, 1941.

s. 47. The amendments made to this section apply to all assessments for the year of tax beginning on 1st July, 1941, and for all subsequent years of tax. *See* section 38 (1) of the Income Tax Assessment Act Amendment Act, 1941.

(*b*) Where the goods are produced out of the State and are sold by or on behalf of a person carrying on the business of which the goods are the produce, the profits shall be deemed to be income derived out of the State.

Ascertainment of profits.

49. The amount of any profit referred to in this Division shall be ascertained by adding to the proceeds of sale any bounty or subsidy received in respect of the goods sold and deducting therefrom all losses and outgoings incurred in deriving the profit which would have been allowable deductions in respect of those proceeds if those proceeds had been included in the assessable income of the person deriving the profit, and those losses and outgoings had been wholly incurred in the State.

Assessable income to include certain profits.
Com. s. 43 (1) and (2).

50. (1) The assessable income of a taxpayer shall include any profit derived by him in the year of income which, under the provisions of this Division, is derived or deemed to be derived in Australia and the proceeds of any sale to which this subdivision applies shall not otherwise be included in his assessable income.

(2) No amount taken into account in ascertaining any such profit, and no expenditure incurred directly or indirectly in or in relation to any such sale, shall be an allowable deduction.

Apportionment of loss.

51. Where in the year of income a taxpayer incurs a loss in a business or transaction of such a nature that if it had yielded a profit the whole or part of that profit would under this Division have been included in his assessable income the whole or a corresponding part of that loss shall be an allowable deduction.

Determination of questions of doubt.
Com. s. 42.
Amended by 37, 1941, s. 13.

52. Where in any case not specified in this Division a question arises for any reason whatever, whether the whole or any part, and, if a part, what part of any income or profit whether derived from sales or from transactions of any other kind is derived in the State, the question shall be determined in accordance with the regulations, or if there is no regulation applying to the case, by the Commissioner in such manner as he deems just.

Special provision as to treatment of ores.

53. (1) Where any metals or minerals are imported into the State and are treated in the State and the products of the treatment are sold by the person who treated them that person

S. 52. The amendments made to this section apply to all assessments for the year of tax beginning on 1st July, 1941, and for all subsequent years of tax. *See* section 38 (1) of the Income Tax Assessment Act Amendment Act, 1941.

shall be deemed to have derived from such treatment and sale a taxable income equal to ten pounds for every one hundred pounds of the actual cost to that person of that treatment.

(2) That cost shall include a fair and reasonable charge for all lands, buildings, and machinery used or employed by the owner in and about such treatment.

(3) In this section—

"metals or minerals" means ores or concentrates containing any of the following metals namely, lead, silver, gold, copper or zinc, and slags and residues from any such ores or concentrates; and

"treatment" includes treating, processing, altering, or otherwise rendering more marketable or saleable.

(*d*) *Dividends.*

Dividends. Com. s. 44.

54. (1) Subject to this section the assessable income of a shareholder in a company (whether the company is a resident of the State or not) shall, if the shareholder is a resident of the State, include dividends paid to him by the company out of profits derived by it from any source.

(2) The assessable income of a shareholder shall not include dividends—

(*a*) paid after the commencement of the first year of income to which this Act applies wholly and exclusively out of one or more of the following:—

(i.) profits arising from the sale or compulsory resumption for public purposes of assets not acquired for the purpose of resale at a profit; or

(ii.) profits arising from the re-valuation of assets not acquired for the purpose of resale at a profit or from the issue of shares at a premium, if the dividends paid from such profits are satisfied by the issue of shares of the company declaring the dividend; or

(iii.) undistributed income accumulated before the commencement of the Taxation Act 1935, if the dividends are paid in the form of shares not later than the thirty-first day of December nineteen hundred and thirty-six; or

s. 54. (2) The amendments made to paragraph (*b*) of subsection (2) of this section apply to all assessments for the year of tax beginning 1st July, 1941, and for all subsequent years of tax. *See* section 38 (1) of the Income Tax Assessment Act Amendment Act, 1941.

Amended by 37, 1941, s. 14.

(*b*) paid to the extent to which they are paid out of exempt income derived by a company from the working of a mining property in the State.

Rebate on dividends. Com. s. 46. Cf. U.K. 21 & 22 Geo. 5 c. 28, s. 7.

55. (1) Subject to this section a shareholder shall be entitled to a rebate in his assessment of the amount obtained by applying to that part of the dividends which is included in his taxable income a rate equivalent to—

(*a*) the rate of tax payable by him on income from property; or

(*b*) the rate of tax payable by companies for the year of tax,

whichever is the less.

(2) The part of the dividends so included in the taxable income of the shareholder shall be the amount remaining after deducting from the amount of dividends included in his assessable income the deductions allowable to him under this Act from income from dividends.

(3) No rebate shall be allowed under this section in respect of any sum received by a shareholder in a co-operative or mutual society as a rebate, or as interest or dividends on shares in that society.

Distributions by liquidator. Com. s. 47.

56. (1) Distributions to shareholders of a company by a liquidator in the course of winding up the company, to the extent to which they represent income derived by the company (whether before or during liquidation) other than income which has been applied to replace a loss of paid up capital, shall for the purposes of this Act be deemed to be dividends paid to the shareholders by the company out of profits derived by it.

(2) Those distributions shall, to the extent to which they are made out of any profits or income, be deemed to have been paid wholly and exclusively out of those profits or that income.

Loans to shareholders. Com. s. 108.

57. (1) If any amounts are advanced or any assets distributed by a company to any of its shareholders by way of advances or loans, or any payment is made by the company on behalf of, or for the individual benefit of, any of its shareholders, so much, if any, of those advances loans or payment as in the opinion of the Commissioner represents distributions of income shall for all purposes of this Act be deemed to be dividends paid by the company to those shareholders of profits derived by it.

(2) Where the amount of any advance, loan or payment is deemed, under the last preceding subsection, to be a dividend paid by a company to its shareholders, and in any year subsequent to that in which the dividend is so deemed to be paid, the company sets off any dividend, distributed by it in that subsequent year, in satisfaction in whole or in part of the amount of that advance, loan or payment, that dividend shall, to the extent to which it is so set off, be deemed not to be a dividend for any purpose of this Act.

Payments to shareholders and directors. Com. s. 109.

58. So much of any sum paid or credited by a company and being or purporting to be—

(*a*) remuneration for services rendered by any person being a shareholder or director of the company or being a relative of any such shareholder or director; or

(*b*) an allowance, gratuity or compensation in consequence of the retirement of that person from any office or employment held by him in that company or upon the termination of any such office or employment,

as exceeds an amount which, in the opinion of the Commissioner, is reasonable shall not be an allowable deduction, and the excess shall for all purposes of this Act be deemed to be a dividend paid to the recipient out of profits derived by the company, received by him as a shareholder of the company.

Application of previous sections.

59. (1) Sections 57 and 58 of this Act shall apply only to a company which is under the control of not more than seven persons and which is not a company in which the public are substantially interested or a subsidiary of a public company.

(2) For the purposes of this section—

(*a*) a company shall be deemed to be a company in which the public are substantially interested if shares of the company (not being shares entitled to a fixed rate of dividend, whether with or without a further right to participate in profits) carrying not less than twenty-five per centum of the voting power, have been allotted unconditionally to, or acquired unconditionally by, and are at the end of the year of income beneficially held by, the public (not including a private company) and any such shares have in the course of that year been quoted in the official list of a stock exchange:

(*b*) a company shall be deemed to be a subsidiary of a public company if, by reason of the beneficial ownership of the shares, the control of the company

is in the hands of one or more companies in which the public are substantially interested :

(*c*) a company shall be deemed to be under the control of any persons where the major portion of the voting power or the majority of the shares is held by those persons or is held by those persons and nominees of those persons or where the control is, by any other means whatever, in the hands of those persons :

(*d*) persons in partnership and persons interested in the estate of a deceased person or in property held in trust shall respectively be deemed to be a single person.

DIVISION 3.

DIVISION 3.—DEDUCTIONS.

Allowable deductions.
Com. s. 48.
Cf. U.K. 8 & 9 Geo. 5 c. 40, ss. 5, 209; 1st Sch., Sch. D.

60. In calculating the taxable income of a taxpayer, the total assessable income derived by him during the year of income shall be taken as a basis, and from it there shall be deducted all allowable deductions.

Successive deductions.
Com. s. 49.

61. Where by this Act it is provided that any deduction shall be made successively from two or more classes of income, the deduction shall be set off against the income of the first of those classes, and if it exceeds the income of that class the excess shall be set off against the income of the second class, and so on until either the deduction or the income of the last of those classes is exhausted.

Deductions in case of composite incomes.
Com. s. 50.

62. Where the assessable income is derived from more than one of the following classes of income, that is to say, income from personal exertion, income from property other than dividends, and income from dividends, the following provisions shall apply to all allowable deductions except the statutory exemption :—

Substituted by 37, 1941, s. 15.

(*a*) Where a deduction or part of a deduction relates directly to income from dividends (whether of the year of income or of a previous year of income) the deduction or part of the deduction, as the case requires, shall be made successively from income from dividends, from income from property other than dividends, and from income from personal exertion :

s. 62. The amendments made to this section apply to all assessments for the year of tax beginning 1st July, 1941, and for all subsequent years of tax. *See* section 38 (1) of the Income Tax Assessment Act Amendment Act, 1941.

(*b*) Where a deduction or part of a deduction relates directly to the income from property other than dividends (whether of the year of income or of a previous year of income) the deduction or part of the deduction, as the case requires, shall be made successively from income from property other than dividends, from income from dividends, and from income from personal exertion ; and

Substituted by 37, 1941, s. 15.

(*c*) In all other cases, the deduction or part of the deduction shall be made successively from income from personal exertion, from income from property other than dividends, and from income from dividends.

Substituted by 37, 1941, s. 15.

63. (1) All losses and outgoings to the extent to which they are incurred in gaining or producing the assessable income, or are reasonably incurred in carrying on a business for the purpose of gaining or producing such income, shall be allowable deductions except to the extent to which they are losses or outgoings of capital or of a capital, private or domestic nature, or are incurred in relation to the gaining or production of exempt income.

Losses and outgoings.
Com. s. 51.
Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 34; 16 & 17 Geo. 5 c. 22, ss. 33, 35; 22 & 23 Geo. 5 c. 25, s. 19.

(2) Expenditure incurred or deemed to have been incurred in the purchase of stock used by the taxpayer as trading stock shall be deemed not to be an outgoing of capital or of a capital nature.

64. Head office expenses of a company deriving income from sources in and outside of the State shall not be an allowable deduction beyond an amount which bears the same proportion to the total head office expenses as the assessable income of the company derived in the State bears to the total income of the company, wherever derived, or beyond an amount to be fixed by the Commissioner.

Head office expenses.

65. Any loss incurred by the taxpayer in the year of income upon the sale of any property or from the carrying on or carrying out of any undertaking or scheme, the profit (if any) from which sale, undertaking, or scheme would have been included in his assessable income shall be an allowable deduction.

Loss on property acquired for profit making.
Com. s. 52.

s. 63. HANNAN v. COMMISSIONER OF TAXES (1923) S.A.S.R. 434; R. & McG. 315. A compulsory contribution by a public servant to a Public Service superannuation fund is not deductible as an expense incurred in earning the income.

COMMISSIONER OF TAXES (S.A.) v. ROBERTSON (1930) 44 C.L.R. 230; 4 A.L.J. 201; 1 A.T.D. 67. Affirming ROBERTSON v. THE COMMISSIONER OF TAXES (1928) S.A.S.R. 313; R. & McG. (1928-1930) 325. Held (under the repealed Acts) that losses or outgoings of capital do not include outgoings of circulating capital nor cost of replacing buildings or replacing implements, utensils or articles useless from wear and tear. Meaning of "useless" discussed.

Repairs.
Com. s. 53.
Cf. U.K. 8 & 9 Geo. 5 c. 40, Sch. D, Cases I., II. Rule 3 (d); 13 & 14 Geo. 5 c. 14, s. 28; 22 & 23 Geo. 5, c. 25, s. 18.

66. (1) Expenditure, not being expenditure of a capital nature, incurred by the taxpayer in the year of income for repairs to any premises, or part of premises, plant, machinery, implements, utensils, rolling stock, or articles held, occupied or used by him for the purpose of producing assessable income, or in carrying on a business for that purpose, shall be an allowable deduction.

(2) Expenditure incurred upon repairs to any premises or part of premises not so held, occupied or used shall not be an allowable deduction.

Depreciation.
Com. s. 54.
Cf. U.K. 8 & 9 Geo. 5 c. 40, 1st Sch., Sch. D, Cases I., II., Rule 6.

67. (1) Depreciation during the year of income of any property, being plant or articles owned by a taxpayer and used by him during that year for the purpose of producing assessable income, and of any property, being plant or articles owned by the taxpayer which has been installed ready for use for that purpose and is during that year held in reserve by him shall, subject to the provisions of this Act, be an allowable deduction.

(2) In this section "plant" includes animals used as beasts of burden or working beasts in a business other than a business of primary production, and machinery, implements, utensils, and rolling stock.

Basis of depreciation.
Com. s. 55.

68. In the first calculation of the depreciation to be allowed in respect of any unit of property the Commissioner shall make an estimate of the effective life of the unit, assuming it is maintained in reasonably good order and condition, and the annual depreciation per centum shall be fixed accordingly.

Calculation of depreciation.
Com. s. 56.

69. (1) Subject to this section, the depreciation allowable under this Act in respect of any unit of property shall be—

(*a*) the percentage fixed under the last preceding section of the depreciated value of that unit at the beginning of the year of income; or

(*b*) at the option of the taxpayer (to be exercised within the time, in the manner, and subject to the conditions prescribed) the percentage so fixed of the cost of that unit.

(2) The deduction allowable in respect of any unit of property shall not exceed the depreciated value of that unit.

(3) Where any property has been bought by the taxpayer no amount paid by him which has been allowed or is allowable

s. 66. COMMISSIONER OF TAXES (S.A.) v. ROBERTSON (1930) 44 C.L.R. 230; 4 A.L.J. 201; 1 A.T.D. 67. Affirming ROBERTSON v. THE COMMISSIONER OF TAXES (1928) S.A.S.R. 313; R. & McG. (1928-1930) 325. Explanation of expression (in repealed Acts) "implements, utensils and articles employed for the purposes of the trade." Held that lift-doors, steel-scoops, bicycles, a billing machine, belting, motor cars, horses and other similar chattels were implements, utensils or articles within the meaning of the repealed Acts.

under this or the previous Act as a deduction to him from the assessable income of any year otherwise than on account of depreciation, shall be deemed to be part of the cost of the property.

Alteration of method of calculation.
Com. s. 57

70. Where depreciation has been allowed to a taxpayer, whether under this or the previous Act, in respect of any year prior to the year of income, the method of calculating the depreciation to be allowed to him in respect of the year of income shall, unless altered with the leave of the Commissioner, or in the exercise of the option referred to in the last preceding section, be the same as that applied in the last preceding calculation.

Reconciliation of depreciation under Commonwealth and State Acts.
Com. s. 58.

71. (1) Where the depreciated value under this Act of any property at the beginning of the year of income is higher than its depreciated value at that time under the Commonwealth Acts relating to Income Tax, and the Commissioner is satisfied that if those values were equal, the corresponding values in each subsequent year would remain equal, the Commissioner may allow in lieu of the depreciation otherwise allowable an amount of depreciation calculated as if the depreciated value at the beginning of the year of income under the Commonwealth Acts had been substituted for the depreciated value at that time under this Act.

(2) Where the last preceding subsection is applied in any assessment a further amount of depreciation shall also be an allowable deduction in that assessment being an amount determined by the Commissioner which shall not be less than one-tenth part of the difference between those depreciated values at the beginning of the year to the assessment of the income of which this section is first applied: Provided that the further amount shall not in any case exceed the amount required to make the depreciated values of the property under this and the Commonwealth Acts equal.

(3) Where depreciation has been allowed under this section in respect of any property in any assessment of a taxpayer, depreciation shall be allowed under this section in all future assessments of that taxpayer in which depreciation in respect of that property is allowable until the depreciated values under this Act and the Commonwealth Acts are equal.

Disposal, loss, or destruction of depreciated property.
Com. s. 59.
Cf. U.K. 8 & 9 Geo. 5 c. 40, Sch. D, Cases I., II., Rules 6, 7.

72. (1) Where any property of a taxpayer, in respect of which depreciation has been allowed or is allowable under this Act or under the previous Act, is disposed of, lost or destroyed at any time in the year of income, the depreciated value of the property at that time, less the amount of any consideration receivable, in respect of the disposal, loss, or destruction, shall be an allowable deduction.

(2) If that consideration exceeds that depreciated value the excess, to the extent of the sum of the amounts allowed and allowable in assessments for income tax under this Act and any previous Act in respect of depreciation, shall be included in his assessable income of that year.

(3) The consideration receivable in respect of that disposal, loss, or destruction means—

(i.) in the case of a sale of the property—the sale price less the expenses of the sale of that property :

(ii.) in the case of loss or destruction of the property—the amount received or receivable under a policy of insurance or otherwise in respect of the loss or destruction :

(iii.) in the case where the property is sold with other assets and no separate value is allocated to such property —the amount determined by the Commissioner :

(iv.) in the case where property is disposed of otherwise than by sale—the value, if any, at the date of disposal.

Acquisition of depreciated property.
Com. s. 60.

73. (1) Where either before or after the commencement of this Act a person has acquired any property in respect of which depreciation has been allowed or is allowable under this or the previous Act, he shall not be entitled to any greater deduction for depreciation than that which would have been allowed to the person from whom the property was acquired if that person had retained it :

Provided that where under the last preceding section an amount is included in the assessable income of the person selling the property, the person acquiring the property shall be allowed depreciation calculated on the sum of that amount and the depreciated value of the property under this Act at the time of the sale.

(2) This section shall not apply where the Commissioner is of the opinion that the circumstances are such that depreciation based on the actual consideration given should be allowed.

Property used partly for producing assessable income.
Com. s. 61.

74. Where the use of any property by the taxpayer has been only partly for the purpose of producing assessable income, only such part of the deduction otherwise allowable under any section of this Act in respect of that property as in the opinion of the Commissioner is proper shall be an allowable deduction.

Definition of depreciated value.
Com. s. 62.

75. In this Division "depreciated value" of any unit of property at any time means :—

(*a*) where depreciation has been allowed, or is allowable under this Act, or the previous Act in respect of that unit in assessments for any periods prior to that time, the cost of the property less the amount of all depreciation so allowed or allowable; and

(*b*) where depreciation has not been allowed or is not so allowable—the cost of the property.

Bad debts.
Com. s. 63.
Cf. U.K. 8 & 9 Geo. 5 c. 40, Sch. D, Cases I., II., Rule 3 (i).

76. (1) Debts which are bad debts and are written off as such during the year of income, and—

(*a*) have been brought to account by the taxpayer as assessable income of any year, or

(*b*) are in respect of money lent in the ordinary course of the business of the lending of money by a taxpayer who carries on that business,

and no other bad debts shall be allowable deductions.

(2) If a debtor, after incurring a debt so brought to account, or in respect of money so lent, is adjudicated bankrupt, or executes a deed of assignment or arrangement for the benefit of his creditors, the debt (where in the opinion of the Commissioner no amount will be paid on account of the debt) or the amount by which in his opinion the amount which will be received on account of the debt will be less than the debt, shall be deemed to be a bad debt.

(3) Where in the year of income a taxpayer receives an amount in respect of a debt for which a deduction has been allowed to him under this or the previous Act, his assessable income shall include that amount.

Commission.
Com. s. 64.

77. Expenditure incurred by the taxpayer in the year of income by way of commission for collecting his assessable income shall be an allowable deduction.

Payments to and maintenance of relatives.
Com. s. 65.
Cf. U.K. 8 & 9 Geo. 5 c. 40, Sch. D, Cases I., II., Rule 3 (b).

78. (1) Subject to this section payments becoming due in the year of income by a taxpayer to a relative shall be allowable deductions only to the extent to which, in the opinion of the Commissioner, they are reasonable in amount and *bona fide* incurred in the production of assessable income.

(2) Expenditure incurred, and payments becoming due, by the taxpayer in the year of income in or for the maintenance of his wife or of any member of his family under the age of sixteen years, shall not, whether or not the expenditure was incurred in the production of assessable income, be an allowable deduction.

PART III. DIVISION 3.

Contributions to pension funds. Com. s. 66. Cf. U.K. 12 & 13 Geo. 5 c. 17, s. 31.

79. (1) So much of any sum set apart or paid by the taxpayer in the year of income as or to a fund to provide individual personal benefits, pensions, or retiring allowances for his employees, as is proportionate to the extent to which those employees are engaged in producing assessable income of the taxpayer, shall be an allowable deduction where—

(*a*) the taxpayer is under a legal obligation to set apart or pay that sum; and

(*b*) the rights of the employees to receive the benefits pensions or retiring allowances are fully secured.

Inserted by 37, 1941, s. 16.

(2) Where a taxpayer who has been allowed a deduction under subsection (1) of this section in respect of any sum set aside or paid as or to such a fund, receives from that fund any payment, asset, or other benefit which has a money value, his assessable income shall include that payment or the money value of that asset or benefit.

Expenses of borrowing. Com. s. 67.

80. So much of the expenditure incurred by the taxpayer in borrowing money used by him for the purpose of producing assessable income as bears to the whole of that expenditure the same proportion as that part of the period for which the money was borrowed which is in the year of income bears to the whole of that period shall be an allowable deduction:

Provided that if the period for which the money was borrowed is not fixed or exceeds five years the period of five years from the date in which the money was borrowed shall be deemed to be the period for which the money was borrowed.

Expenses of preparing lease or agreement. Com. s. 68.

81. (1) Expenditure incurred by the taxpayer in the year of income for the preparation, registration, and stamping of a lease of property to be held by him for the purpose of producing assessable income shall be an allowable deduction.

(2) Expenditure incurred by the taxpayer in the year of income for the preparation and stamping of a partnership, sharefarming, or other agreement relating to any operations or business carried on for the purpose of producing assessable income shall be an allowable deduction.

Timber felled on acquired land. Com. s. 69.

82. Where the taxpayer has acquired land carrying standing timber for the purpose of felling that timber for sale, and part of the price paid for the land is attributable to that timber, so much of that part as is attributable to the timber felled in the year of income shall be an allowable deduction.

s. 79. (2) The provisions of this subsection apply to all assessments for the year of tax beginning 1st July, 1941, and for all subsequent years of tax. *See* section 38 (1) of the Income Tax Assessment Act Amendment Act, 1941.

83. So much of the amount paid for a right to fell timber for sale as is attributable to the timber felled during the year of income shall be an allowable deduction.

Timber felled under right. Com. s. 70.

84. Where a loss incurred by the taxpayer through misappropriation embezzlement or larceny by a person employed in the taxpayer's business, of money which is or has been included in the assessable income of the taxpayer, is ascertained in the year of income that loss shall be an allowable deduction.

Losses by embezzlement, etc. Com. s. 71.

85. (1) Sums paid by the taxpayer in the year of income for rates, or for Federal land tax, or for State land tax shall, to the extent to which they are charged or levied in respect of property within the State and held by him for the purpose of producing assessable income, be allowable deductions.

Rates and taxes. Com. s. 72 (1). Cf. U.K. 8 & 9 Geo. 5 c. 40, 1st Sch., Sch. A, No. V. Subsec. (1) amended by 37, 1941, s. 17 (a).

(2) Sums payable by the taxpayer in the year of income for sales tax and pay-roll tax under the laws of the Commonwealth to the extent to which such sums are payable in connection with the earning of assessable income shall be allowable deductions.

Subsec. (2) substituted by 37, 1941, s. 17 (b).

(3) Except as provided in subsections (1) and (2) of this section sums payable by the taxpayer for any tax shall not be allowable deductions.

Inserted by 37, 1941, s. 17 (b).

86. (1) Where the carrying on of a business from which assessable income is derived by the taxpayer is conditional upon membership of any association, any periodical subscription paid by him in the year of income in respect of that membership shall be an allowable deduction.

Subscriptions to associations. Com. s. 73.

(2) Where an association carries out on behalf of its members in the year of income any activity of such a nature that if carried out by the taxpayer on his own behalf its expense would be an allowable deduction to him, any subscriptions, levies, or contributions not exceeding in the aggregate ten pounds ten shillings paid by him in that year in respect of membership of that association shall be an allowable deduction; and any such subscriptions, levies, or contributions exceeding in the aggregate that amount, shall be an allowable deduction to the extent only of the greater of the two following amounts :—

(*a*) ten pounds ten shillings;

s. 85. The amendments made to this section apply to all assessments for the year of tax beginning 1st July, 1941, and for all subsequent years of tax. *See* section 38 (1) of the Income Tax Assessment Act Amendment Act, 1941.

(*b*) so much of the subscriptions, levies, or contributions as bears to the whole the same proportion as the losses and outgoings incurred by the association in that year in carrying out that activity bear to its total losses and outgoings in that year, not being losses or outgoings of capital or of a capital nature.

(3) Any periodical subscription to which the foregoing provisions of this section do not apply, paid by the taxpayer in the year of income in respect of his membership of any trade, business, or professional association, shall be an allowable deduction: Provided that the total deduction allowable under this subsection in respect of subscriptions to any one association in that year shall not exceed ten pounds ten shillings.

Expense of Member of Parliament. Cf. U.K. 8 & 9 Geo. 5 c. 40, 1st Sch., Sch. E, Rules 9, 10.

87. The sum of one hundred pounds in respect of the travelling and incidental expenses incurred in the year of income by a taxpayer in the capacity of member of the Parliament of the Commonwealth or of a State where he was such a member for the whole of the year of income and a proportionate part of that sum where he was such a member for part only of the year of income shall be an allowable deduction.

Election expenses of members of Parliament. om. s. 74.

88. (1) Expenditure incurred in the year of income by the taxpayer in being elected as a member, or in contesting an election for membership, of the Parliament of the Commonwealth or of a State, or if the taxpayer was such a member at the time of the election the expenditure incurred in the year of income by him seeking to be re-elected shall be an allowable deduction.

(2) When a deduction has been allowed or is allowable under the last preceding subsection in respect of any expenditure, and that expenditure or any part of it is reimbursed to the taxpayer or paid for him by any other person or by any organization, the assessable income of the taxpayer of the year in which the amount is so reimbursed or paid shall include that amount.

Contributions to pension funds not otherwise provided for. Com. s. 78. Cf. U.K. 11 & 12 Geo. 5 c. 32, s. 32; 12 & 13 Geo. 5 c. 17, s. 31.

89. (1) The following shall to an extent in the aggregate not exceeding the amount of income remaining after deducting from the assessable income, all other allowable deductions except the deduction of losses of previous years and of the statutory exemption, be allowable deductions:—

(*a*) Sums which are not otherwise allowable deductions and which are set apart or paid by the taxpayer in the year of income as a fund or a payment to

a fund to provide individual personal benefits, pensions, or retiring allowances for employees who are residents of the State and are engaged in his or any business or class of business, or dependents of such employees, if the rights of the employees or dependents to receive the benefits, pensions, or retiring allowances are fully secured; and

(*b*) sums which are not otherwise allowable deductions and which are paid by the taxpayer during the year of income as retiring allowances or pensions to persons who are or have been employees or dependents of employees where such persons are residents of the State to the extent to which, in the opinion of the Commissioner, those sums are paid *bona fide* in consideration of the past services of the employees in any business of the taxpayer.

Inserted by 37, 1941, s. 18.

(2) Where a taxpayer who has been allowed a deduction under paragraph (*a*) of subsection (1) of this section in respect of any sum set aside or paid as or to such a fund receives from that fund any payment, asset or other benefit which has a money value, his assessable income shall include that payment or the money value of that asset or benefit.

Loss in earning exempt income.

Inserted by 37, 1941, s. 19.

89a. (1) Where a loss is incurred in the year of income by a taxpayer in carrying on in the State a business the income from which, if any, would be exempt income (which business is, in this section, called "the exempt business") that loss shall be an allowable deduction.

(2) In calculating the amount of that loss, no deduction shall be made which would not have been an allowable deduction if the income (if any) had been assessable income.

(3) Notwithstanding any other provision of this Act, where a deduction allowable under this section has been made from the income of any of the three years next preceding the year of income, profits derived by the taxpayer from the exempt business in the year of income shall be included in his assessable income, provided that the amount so included shall not exceed the amount, if any, by which the deductions so made from the income of those three years exceed the profits included under this subsection in the assessable income of those years in respect of those deductions.

s. 89. (2) The provisions of this subsection apply to all assessments for the year of tax beginning 1st July, 1941, and for all subsequent years of tax. *See* section 38 (1) of the Income Tax Assessment Act Amendment Act, 1941.

s. 89a. The provisions of this section apply to all assessments for the year of tax beginning 1st July, 1941, and for all subsequent years of tax. *See* section 38 (1) of the Income Tax Assessment Act Amendment Act, 1941.

PART III. DIVISION 3.

Concessional deductions.

Com. s. 79. Cf. U.K. 8 & 9 Geo. 5 c. 40, 1st Sch., Sch. D, Cases I., II., Rule 3 (b); 10 & 11 Geo. 5 c. 18, ss. 18-22.

Amended by 37, 1941, s. 20 (a).

90. (1) The following amounts (in this Act called "the concessional deductions") shall be allowable deductions in cases where the taxpayer is a resident of Australia :

(*a*) Where during the year of income the taxpayer is a married person and the spouse of the taxpayer is a resident of Australia and is wholly maintained by the taxpayer, the sum of thirty pounds:

(*b*) Where during the year of income the taxpayer is a widower and wholly or mainly maintains one or more children resident in Australia and under sixteen years of age, the sum of thirty pounds in addition to any allowance under this section for children maintained by him:

Inserted by 37, 1941, s. 20 (b).

(*b*1) Where during the year of income the taxpayer is a widower, not having any child under sixteen years of age, and is the occupier of residential premises, in which one or more of his children reside with him, the sum of thirty pounds :

(*c*) Where during the year of income the taxpayer wholly maintains any children resident in Australia and under sixteen years of age, the sum of thirty pounds for each child so maintained:

(*d*) Where during the year of income the taxpayer partially maintains any children resident in Australia and under sixteen years of age, that part of thirty pounds for each child so maintained which the Commissioner thinks reasonable in the circumstances:

(*e*) Where during the year of income the taxpayer wholly or mainly maintains any parent resident in Australia, or any brother or sister resident in Australia and under sixteen years of age, the sum of thirty pounds for each such parent, brother or sister:

(*f*) Payments not exceeding fifty pounds in the aggregate made by the taxpayer during the year of income, to any legally qualified medical practitioner, registered dentist, nurse, chemist, or public or private hospital in respect of any illness of or operation upon or dental treatment to the taxpayer, the spouse of the taxpayer, or any child, parent, brother or sister of the taxpayer if the spouse or child, parent, brother or sister is a resident of Australia, or to any person or institution in respect of any therapeutic treatment administered by direction of any legally

s. 90. The amendments made to this section apply to all assessments for the year of tax beginning 1st July, 1941, and for all subsequent years of tax. *See* section 38 (1) of the Income Tax Assessment Act Amendment Act, 1941.

qualified medical practitioner, to the taxpayer or the spouse, parent, brother or sister or any child of the taxpayer:

(*g*) Payments not exceeding ten pounds made by the taxpayer in the year of income to a friendly society for lodge fees:

(*h*) Payments made by the taxpayer in the year of income for funeral and burial or cremation expenses arising out of the death of his spouse or any of his children if the spouse or child was at the time of death a resident of Australia—to the extent to which those expenses are not recouped to him by any society or association:

Provided that the total amounts allowed as a deduction under this paragraph and paragraph (*f*) shall not exceed fifty pounds.

(2) The spouse of a taxpayer shall be deemed to be wholly maintained by the taxpayer if the separate net income derived from all sources by the spouse in the year of income does not exceed fifty pounds and the taxpayer contributes to the maintenance of the spouse, and not otherwise.

(3) Where any of the circumstances entitling a taxpayer to a deduction under any provision of subsection (1) of this section except paragraph (*f*), (*g*) or (*h*) thereof exists for part only of the year of income the deduction allowable under this section shall be that part of thirty pounds which the Commissioner deems reasonable in the circumstances.

(4) Where in any case not falling within paragraph (*a*), (*b*), (*c*), (*d*) or (*e*) of subsection (1) of this section the taxpayer during the year of income or any part thereof wholly or mainly maintains any relative, and satisfies the Commissioner by information submitted in writing that any special circumstances exist which render it equitable to allow the taxpayer a similar deduction to that which would be allowable if the case fell within any of those paragraphs, the Commissioner shall allow such a deduction to that taxpayer.

If a request made by a taxpayer for a deduction under this subsection is refused by the Commissioner, the taxpayer may require the Commissioner to refer the request to the Taxpayers Relief Board constituted under Part VIII. of this Act, and the Commissioner shall refer the request accordingly. The Board shall make such decision on the request as it thinks proper and that decision shall be final.

(5) Where the assessment is made in respect of the income of a deceased person from the first of July preceding his death up to his death, there shall be deducted from the net amount of the income payments made by the personal representatives of the deceased person which, if made by the deceased person in his lifetime, would have been deductible under paragraph (*f*) or (*h*) of subsection (1).

Subsecs. (6) to (8) repealed by 37, 1941, s. 20 (c).

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Losses of previous years.
Com. s. 80.
Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 34; 16 & 17 Geo. 5 c. 22, s. 22.

91. (1) For the purposes of this section, a loss shall be deemed to be incurred in any year when the allowable deductions (other than the concessional deductions and the deduction allowable under this section) from the assessable income of that year exceed the sum of that income and the net exempt income of that year, and the amount of the loss shall be deemed to be the amount of such excess.

(2) Subject to subsection (5) so much of the losses incurred by a taxpayer in any of the three years next preceding the year of income as has not been allowed as a deduction from his income of any of those years shall be allowable as a deduction in accordance with the following provisions :—

(*a*) Where he has not in the year of income derived exempt income, the deduction shall be made from the assessable income :

(*b*) Where he has in that year derived exempt income, the deduction shall be made successively from the net exempt income and from the assessable income :

(*c*) Where a deduction is allowable under this section in respect of two or more losses, the losses shall be taken into account in the order in which they were incurred.

(3) In this section " net exempt income " means the amount by which the taxpayer's exempt income derived from sources in the State other than interest on Commonwealth loans exceeds the expenses not being expenses of a capital nature incurred in deriving that income.

(4) Notwithstanding any other provision of this section, where a taxpayer has prior to the year of income been adjudicated bankrupt, or not having been adjudicated bankrupt has been released from any debts by the operation of the Bankruptcy Act 1924-1933, no loss incurred by him prior to that adjudication or release shall be an allowable deduction.

(5) No loss incurred before the beginning of the year of income preceding the first year of income to which this Act applies shall be allowable as a deduction under this section.

Statutory exemption. Com. s. 81.

92. (1) The following amount (in this Act called "the statutory exemption") shall be an allowable deduction to any person other than a company:—

(*a*) The sum of one hundred pounds, less one pound for every nine pounds by which the income exceeds one hundred pounds; or

(*b*) Where the income does not exceed one hundred pounds, the amount of the income.

In this subsection "income" means the residue after deducting from the assessable income all other allowable deductions.

(2) Where the taxpayer is a widow with one or more children under the age of sixteen years at the commencement of the year of income wholly maintained by her the deduction allowable under this section shall be two hundred pounds.

(3) Where the taxpayer, whether a company or a natural person, is a trustee the deduction allowable under this section shall be that which would be allowable if the income were directly received by the person beneficially entitled thereto, and if there is no person presently entitled thereto the deduction shall be that provided for in subsection (1) of this section.

(4) The deduction of the statutory exemption shall be made successively from the income from property other than dividends, from the income from personal exertion, and from the income from dividends.

Abatement of concessional deductions and statutory exemption.

93. Where any income is assessed under this Act in respect of a period less than twelve months, a part only of the concessional deductions and statutory exemption allowable in respect of a full year of income shall be allowed to the taxpayer, and that part shall bear the same ratio to the full concessional deductions or statutory exemption, as the number of weeks in respect of which the income is assessed bears to fifty-two. For the purpose of this section any part of a week shall be regarded as a full week.

Double deductions. Com.

94. (1) Where in respect of any amount a deduction would, but for this section be allowable under more than one provision of this Act and whether it would be so allowable from the assessable income of the same or different years, the deduction shall be allowable only under that provision which in the opinion of the Commissioner is most appropriate.

(2) Where the profit arising from the sale of any property is included in the assessable income of any person, or where the loss arising from the sale is an allowable deduction, and any expenditure incurred by him in connexion with that property is an allowable deduction under this Act or has been allowed or is allowable as a deduction in assessments under the previous Act, that expenditure shall not be deducted in ascertaining the amount of the profit or loss.

Previous deductions.

95. Where any loss, outgoing, or expense has been allowed as a deduction under any previous Act the same loss, outgoing, or expense shall not be allowed as a deduction under this Act.

Duty of Commissioner as to deductions.

96. Where it is apparent to the Commissioner from information supplied by the taxpayer that the taxpayer is entitled to any deduction, although that deduction has not been claimed by the taxpayer, the Commissioner shall notwithstanding the failure on the part of the taxpayer to claim the deduction allow that deduction when assessing the amount of tax payable by the taxpayer.

DIVISION 4.

DIVISION 4.—LEASES.

Definitions. Com. s. 83.

97. (1) In this Division—

"lease" when used in relation to a premium means the lease granted, assigned or surrendered, or where the premium is for or in connexion with any goodwill or licence means the lease of the land to which such goodwill or licence is attached or connected:

"lessor" when used in relation to any time, means the person at that time entitled to the reversion:

"net premium" means the amount ascertained by deducting from a premium the allowable deductions directly relating thereto:

"premium" means any consideration in the nature of a premium, fine, or foregift payable to any person for or in connexion with the grant or assignment by him of a lease, or any consideration for or in connexion with the surrender of a lease, or for or in connexion with any goodwill or licence attached to or connected with land a lease of which is granted, assigned or surrendered; and where any of the foregoing considerations is payable in more than one amount each such amount shall be deemed to be a premium:

"term of the lease" means the length of time which the lease has to run from the date when the premium is

received, and in the case where the premium is received for or in connexion with the surrender of a lease, the length of time which the lease would have had to run at the date of such receipt if it had not been surrendered.

(2) Where a lease is sold together with other assets, the amount of the consideration attributable to the lease shall, subject to subsection (3) of section 36 and subsection (3) of section 72, be— Inserted by 37, 1941, s. 21.

(*a*) where a separate amount is allocated to the lease in any contract of sale or arrangement and the Commissioner is satisfied that that separate amount is fair and reasonable—the amount so allocated ; or

(*b*) where no separate amount is so allocated or the Commissioner is not satisfied that the amount allocated is fair and reasonable—the amount determined by the Commissioner.

98. The assessable income of a taxpayer shall include in addition to rent any premium received by him in the year of income, and any consideration so received for or in connexion with his assent to any grant or assignment of a lease. Premiums included in assessable income. Com. s. 84. Cf. U.K. 8 & 9 Geo. 5 c. 40, 1st Sch., Sch. A, No. II., 6.

99. (1) Where any premium is included in the assessable income of a taxpayer of the year of income, and— Deductions. Com. s. 85 (1) and (3).

(*a*) the premium is received for or in connexion with the assignment or surrender of a lease, or for or in connexion with the goodwill or a licence attached to or connected with land the subject of a lease assigned or surrendered, and the taxpayer has paid any amount—

(i.) to acquire that lease or the goodwill or licence attached to or connected with that land ; or

(ii.) where the lease assigned or surrendered is a lease of land—in effecting improvements on that land ; or

(*b*) the taxpayer has paid any amount for the surrender to him of a lease, goodwill or licence for the purpose of granting or assigning the lease, goodwill or licence for or in connexion with which the premium was derived,

s. 97. (2) The provisions of this subsection apply to all assessments for the year of tax beginning 1st July, 1941, and for all subsequent years of tax. *See* section 38 (1) of the Income Tax Assessment Act Amendment Act, 1941.

and the whole or any portion of that amount has not been allowed or is not allowable as a deduction in assessments for income tax under any other provisions of this Act or under any previous Act, the amount which bears the same proportion to the amount which has not been so allowed as the premium included in his assessable income bears to the total of the premiums received or to be received by him for the grant, assignment, surrender, goodwill or licence in respect of which the premium was so included, shall be an allowable deduction.

(2) Where any premium is paid to a taxpayer for or in connexion with the grant by him of a sub-lease, or for or in connexion with the goodwill or licence attached to or connected with land the subject of a sub-lease so granted, and is included in the assessable income of the taxpayer of the year of income, and he has paid any amount to acquire the lease of the premises the subject of the sub-lease or the goodwill or licence, so much of the total deductions to which he would but for this subsection be entitled in respect of that amount during the period for which that sub-lease is granted as bears to those deductions the same proportion as the premium included in his assessable income bears to the total of the premiums received or to be received by him for the grant of that sub-lease or for the goodwill or licence shall be an allowable deduction and he shall not during that period be entitled to any further deduction in respect of that amount otherwise than under this subsection.

Deductions upon succession to property subject to lease
Com. s. 85 (2).

100. Where any premium is included in the assessable income of a taxpayer in respect of property to which he has succeeded upon the death of another person, the taxpayer shall be entitled to the deduction to which that other person would have been entitled, under this section, if he had lived and the premium had been included in his assessable income and there had been allowed or were allowable as deductions in assessments for income tax, under any other provisions of this or any previous Act the same deductions as have been so allowed or are so allowable to the taxpayer in addition to any deductions that in fact have been or are so allowed or allowable to that other person.

Rate of tax where premium received.
Com. s. 86f

101. (1) Where a premium which exceeds the sum of the allowable deductions directly relating thereto, and which is received in respect of a lease the term of which is not less than twenty-five complete months, is included in the assessable income of a taxpayer, the rate of tax to be applied to his taxable income shall be ascertained in accordance with this section.

S. 101. The amendments made to this section apply to all assessments for the year of tax beginning 1st July, 1941, and for all subsequent years of tax. *See* section 38 (1) of the Income Tax Assessment Act Amendment Act, 1941.

(2) Where the taxable income exceeds the net premium, or the sum of the net premiums, if there are more than one of the premiums so included, the rate of tax shall be the rate which would be applicable to the amount which would have been his taxable income if his assessable income had included the amounts ascertained by dividing each of the net premiums by one-twenty-fourth of the number of complete months in the term of the lease, and no other part of those premiums or of any deductions relating thereto had been taken into account.

(3) Where the taxable income is not more than the net premium, or the sum of the net premiums if two or more such premiums are so included, the rate of tax shall be— Amended by 37, 1941, s. 22 (a).

(*a*) where there is only one of those premiums, the rate which would be applicable to a taxable income equal to the amount ascertained by dividing the actual taxable income by one twenty-fourth of the number of complete months in the term of the lease; and

(*b*) where there are two or more of those premiums, the rate which would be applicable to a taxable income equal to the sum of the amounts ascertained by apportioning the actual taxable income among the net premiums in proportion to their amounts, and dividing the amount so apportioned to each net premium by one twenty-fourth of the number of complete months in the term of the lease.

(4) This section shall not apply where the taxpayer is a company, unless in, respect of the premium, the company is assessable as a trustee or where the premium or premiums for the lease is or are payable in each of three or more years of the lease. Amended by 37, 1941, s. 22 (b).

102. (1) Where improvements not subject to tenant rights have been made upon any land by any person as consideration for the grant to him of a lease of that land or by the lessee of the land who is required to make them under the provisions of the lease or who made them with the written consent of the lessor, the following provisions shall apply:— Value of improvements included in assessable income of lessor. Com. s. 87. Cf. U.K. 8 & 9 Geo. 5 c. 40, 1st Sch., Sch. A, Rule No. 4, 11.

(*a*) There shall be included in the lessor's assessable income of the year in which the improvements have been made, and of each year thereafter until and including the year in which the lease expires, an instalment of the estimated value to the lessor of such improvements as at the expiration of the lease. The

instalments shall be equal in amount and shall be such, that if received at the commencement of each of those years they would with interest at the rate prescribed, accumulate to a sum equal to the estimated value :

Provided that where in the year of income two or more persons have been lessors for successive periods the instalments shall be included in the assessable income of the last of those lessors.

(*b*) Where in the opinion of the Commissioner the instalment cannot be satisfactorily determined, the value of the improvements at the expiration of the lease shall be included in the lessor's assessable income of the year in which the lease expires.

(2) This section shall not apply where the agreement under which the improvements were made as consideration for the grant of a lease was entered into before the commencement of this Act or where the lessee is required to make the improvements under the terms of a lease entered into before such commencement, or where the improvements are made in pursuance of a consent given before such commencement, or in any of the cases specified in subsection (3) of the next succeeding section.

Deductions to lessee. Com. s. 88.

103. (1) Where a taxpayer has paid any premium in respect of land, premises or machinery used for the purpose of producing assessable income, and in the year of income—

(*a*) he is the lessee of the land, premises or machinery; or

(*b*) in the case of a premium paid for the surrender of the lease, he would have been the lessee had the lease been transferred to him and he had not been entitled to the reversion,

a proportionate part of the amount of that premium, arrived at by distributing that amount proportionately over the period of the lease unexpired at the date when the premium was paid, shall be an allowable deduction.

(2) Where a taxpayer, who in the year of income is a lessee of land used for the purpose of producing assessable income has, either before or after the commencement of the lease, incurred expenditure in making improvements not subject to tenant rights on that land, and such improvements—

(*a*) have, under an agreement entered into after the commencement of this Act, been made as consideration for the grant to him of that lease ;

(*b*) are improvements which he was required to make under the provisions of that lease; or

(*c*) have been made with the written consent of the lessor given after the commencement of this Act,

a proportionate part of the amount of that expenditure arrived at by distributing that amount proportionately over the period of the lease unexpired at the date when the expenditure was incurred, shall be an allowable deduction. In calculating the deduction under this subsection, expenditure in excess of the amount, if any, specified in the agreement for the lease, or in the lease, or in the lessor's consent, shall not be taken into account.

(3) The provisions of the last preceding subsection shall not apply in any case—

(*a*) where the lease is a lease of land to a company from an individual or from a company to an individual, and the individual directly or indirectly controls the voting power of the company; or

(*b*) where the Commissioner is of the opinion that in consequence of the terms and conditions of the lease or of any other circumstances the lessor is in substantial control of the operations of the lessee, or the lessee is in substantial control of the operations of the lessor.

(4) Where any taxpayer succeeds to any lease or share therein upon the death of any person who has paid such premium or expended such money, he shall be entitled to the same deduction, or part thereof proportionate to his share in the lease, as that person would have been entitled to under this section had he lived.

Application of Division. Com. s. 89.

104. This Division shall not apply in respect of any lease from the Crown of Crown Lands occupied for agricultural, horticultural, viticultural, or pastoral purposes: Provided that where any person has before the commencement of this Act paid or agreed to pay any amount for the assignment or transfer of any such lease from the Crown he shall be entitled to a deduction, in respect of each year of income which is comprised in the period of the lease unexpired at the time of the assignment or transfer and during which he is the lessee of the same land, of an amount obtained by dividing the amount paid or agreed to be paid for the assignment or transfer by the number of years of the unexpired period of the lease at the time of that assignment or transfer.

DIVISION 5.—PARTNERSHIPS.

Definitions.
Com. s. 90.
Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 20; Sch. D, Cases I., II., Rule 10.

105. In this Division—

"net income" in relation to a partnership means the assessable income of the partnership calculated as if the partnership were a taxpayer, less all allowable deductions except the concessional deductions, the statutory exemption, and the losses of previous years :

"partnership loss" means the excess, if any, of the allowable deductions, except the concessional deductions, the statutory exemption, and losses of previous years, over the assessable income of a partnership calculated as if the partnership were a taxpayer.

Partnerships.
Com. s. 91.
Cf. U.K. 8 & 9 Geo. 5 c. 40, 1st Sch., Sch. D, Cases I, II., Rule 10.

106. A partnership shall furnish a return of the income of the partnership ; but shall not, as a partnership, be liable to pay tax thereon.

Income of partner.
Com. s. 92.
Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 20.

107. (1) The assessable income of a partner shall include his individual interest in the net income of the partnership of the year of income, and his individual interest in a partnership loss incurred in the year of income shall be an allowable deduction.

(2) The exempt income of a partner shall include his individual interest in the exempt income of the partnership of the year of income.

Options of partners in respect of live stock.
Com. s. 93.

108. (1) In calculating the net income of a partnership or a partnership loss for the purpose of assessing any partner's share, the partnership shall be deemed to have exercised or failed to exercise all options and rights to select a value for live stock under this Act in the same manner as the partner has in fact exercised or failed to exercise those options and rights and the partnership shall not, as a partnership, be entitled to exercise any such option or right.

(2) The fact that a taxpayer has entered into a partnership, or that any variation has taken place in the membership of any partnership of which the taxpayer is a member, shall not—

(*a*) affect any option or any right to select a value for live stock previously exercised by him under this Act ; or

(*b*) confer upon him any right to alter any such option or value without leave of the Commissioner.

(3) Where, in respect of a partnership formed before the commencement of this Act, a basis of valuation of live stock of the partnership had, before that commencement, been accepted by the Commissioner for the purposes of the previous Act, nothing in this section shall be deemed to vary, or require the variation of, that basis of valuation until there is an alteration in the membership of that partnership.

Partner not in receipt and control of share.
Com. s. 94.
Subsec. (1) amended by 37, 1941, s. 23.

109. (1) Where a partnership is so constituted or controlled or its operations are so conducted, that any partner has not the real and effective control and disposal of his share of the net income of the partnership, the Commissioner may assess the additional amount of tax that would be payable if the share of that partner, or of all such partners if more than one—

(*a*) had been received by the partner who has the real and effective control of that share; or (as the case may be)

(*b*) had been divided between such other partners as have the real and effective control of that share in proportion to the extent to which, in the opinion of the Commissioner, they respectively have the real and effective control of that share,

and had been added to and included in his or their assessable income; and he or they shall pay tax accordingly.

(2) For the purposes of this section but without limiting its application a partner shall be deemed not to have the real or effective control and disposal of any money received by him which is applied to meet the private or domestic obligations of any other partner.

Family partnerships.
Inserted by 37, 1941, s. 24.

109a. (1) Where a taxpayer carries on business in partnership with a relative or relatives (with or without other persons) the share in the income of the partnership of a relative who is a minor and unmarried, or is the spouse of the taxpayer, shall for the purposes of this Act, and subject to subsection (3) of this section, be added to and be deemed to be part of the share of the taxpayer.

(2) Any amount which has been paid to any such relative for services performed by him in the business and is in the opinion of the Commissioner just and reasonable, shall be an allowable deduction in arriving at the net income of the partnership.

s. 109. The amendments made to this section apply to all assessments for the year of tax beginning 1st July, 1941, and for all subsequent years of tax. *See* section 38 (1) of the Income Tax Assessment Act Amendment Act, 1941.

s. 109a. The provisions of this section apply to all assessments for the year of tax beginning 1st July, 1941, and for all subsequent years of tax. *See* section 38 (1) of the Income Tax Assessment Act Amendment Act, 1941.

(3) Where any such relative has introduced capital into the partnership (not being capital derived directly or indirectly from, or through the instrumentality of, the taxpayer) and has been actively engaged in the production of the assessable income of the business during the major portion of the year of income, an amount ascertained in accordance with subsection (4) of this section shall, if such relative has the real and effective control of that amount, be included in the assessable income of such relative and shall not be added to the share of the taxpayer.

(4) The amount referred to in subsection (3) of this section shall be such part of the sum of the shares of the taxpayer and of such relative in the income of the partnership as bears to that sum the same proportion as the amount of capital introduced into the partnership by such relative (not being capital derived directly or indirectly from or through the instrumentality of the taxpayer) bears to the total amount of capital introduced into the partnership by the taxpayer and such relative.

DIVISION 6.

DIVISION 6.—TRUSTEES.

Net income of trust estate.
Com. s. 95.
Cf. U.K. 8 & 9 Geo. 5 c. 40, ss. 103, 207.

110. In this Division "the net income of a trust estate" means the total assessable income of the trust estate calculated under this Act as if the trustee were a taxpayer in respect of that income, less all allowable deductions—

(*a*) except the concessional deductions and the statutory exemption; and

(*b*) except also in respect of any beneficiary who has no beneficial interest in the corpus of the trust estate, or in respect of any life tenant, the deduction of such of the losses of previous years as are required to be met out of corpus.

Trustees.
Com. s. 96.

111. Except as provided in this Act, a trustee shall not be liable as trustee to pay income tax upon the income of the trust estate.

Beneficiary not under any disability.
Com. s. 97.

112. (1) Where any beneficiary is presently entitled to a share of the income of a trust estate and is not under any legal disability, his assessable income shall include that share of the net income of the trust estate.

(2) The exempt income of any such beneficiary shall include his individual interest in the exempt income of the trust estate except to the extent to which that exempt income has been taken into account in calculating the net income of the trust estate.

Beneficiary under disability.
Com. s. 98.

113. Where any beneficiary is presently entitled to a share of the income of a trust estate but is under a legal disability, the trustee shall be assessed and liable to pay tax in respect of that share of the net income of the trust estate as if it were the income of an individual, and were not subject to any deduction other than the concessional deductions which would have been allowable to the beneficiary if he had been assessed in respect of that share, and the statutory exemption.

Where no person presently entitled.
Com. s. 99.

114. Where there is no beneficiary presently entitled to any part of the income of a trust estate, or where there is a part of that income to which no beneficiary is so entitled, the trustee shall be assessed and liable to pay tax on the net income of the trust estate or on that part of that net income as the case may be, as if it were the income of an individual, and were not subject to any deductions other than the statutory exemption.

Beneficiary under disability deriving income from other sources.
Com. s. 100.

115. (1) The assessable income of any beneficiary who is under a legal disability, and who is a beneficiary in more than one trust estate, or derives income from any other source, shall include his individual interest in the net income of the trust estate or estates.

(2) There shall be deducted from the income tax assessed against such beneficiary the tax paid or payable by any trustee in respect of that beneficiary's interest in the net income of the trust estate.

Discretionary trusts.
Com. s. 101.

116. For the purpose of this Division, where a trustee has a discretion to pay or apply income of a trust estate to or for the benefit of specified beneficiaries, a beneficiary in whose favour the trustee exercises his discretion shall be deemed to be presently entitled to the amount paid to him or applied for his benefit by the trustee in the exercise of that discretion.

Income received by trustees of estates of deceased persons.
Inserted by 37, 1941, s. 25.

116a. (1) Where, in any year of income, the trustee of the estate of a deceased person receives any amount which is in the nature of corpus in the hands of the trustee and which would have been assessable income in the hands of the deceased person if it had been received by him during his lifetime, that

s. 116a. THE COMMISSIONER OF TAXES (SOUTH AUSTRALIA) v. THE EXECUTOR TRUSTEE AND AGENCY COMPANY OF SOUTH AUSTRALIA LIMITED (1938) 63 C.L.R. 108; 12 A.L.J. 407 affirming IN RE CARDEN (1938) S.A.S.R. 175. Where a medical practitioner returned as his gross income from his practice actual receipts in each year, omitting book debts, held that, after his death, upon the assumption that the deceased should have been taxed upon his earnings, section 84 of the Taxation Act, 1927, did not operate of its own force or by the reason of the application of section 42 or 43 of that Act to authorize the inclusion of unpaid fees earned before the end of the last taxing year before his death in an assessment upon the executor in respect of the period from the end of that year to the death of the deceased. Section 116a was enacted since this decision.

The provisions of section 116a apply to all assessments for the year of tax beginning 1st July, 1942, and for all subsequent years of tax. *See* section 38 (5) of the Income Tax Assessment Act Amendment Act, 1941.

amount shall be included in the assessable income of that year of the trust estate and the trustee shall be liable as trustee to pay tax upon that amount.

(2) Where, in the opinion of the Commissioner the amount so included includes an amount which accrued due to the deceased person prior to the year of income and the tax payable under this section exceeds the tax which would have been payable if the income had been received on its due date he shall make such adjustment as is just.

Time as at which tax on certain income of deceased taxpayer to be assessed.
Inserted by 37, 1941, s. 25.

116b. Where a trustee is assessed in respect of the whole or any part of the taxable income derived by a deceased taxpayer during the whole or part of either or both of the following periods, namely, the last complete year of income before the death of the taxpayer, and the period between the end of that year of income and the death of the taxpayer, the rate of tax payable by the trustee on that taxable income, shall be the rate of tax which would have been payable on that taxable income if an assessment in respect thereof had been made against the taxpayer on the date of his death.

Revocable trusts and trusts for minors.
Com. s. 102.

117. (1) Where, before or after the commencement of this Act, a person has created a trust in respect of any income or income-producing assets, and has a power whenever exercisable to revoke or alter the trusts so as to acquire a beneficial interest in the income derived during the year of income, or the assets producing that income or any part of that income or those assets, the Commissioner may assess the income of that person as if he had received, in addition to any other income derived by him, so much of the net income of the trust estate as is attributable to that beneficial interest, and he shall be liable to pay tax on the income so assessed.

(2) Where this section has been applied to any income of a trust estate or part thereof, no beneficiary or trustee, other than a beneficiary or trustee who is also the creator of the trust, shall be liable to pay tax on that income.

(3) Any income which by virtue or in consequence of any disposition made directly or indirectly by any person whether before or after the commencement of this Act is payable to, accumulated for, or applicable for the benefit of a child of that person, shall, so long as the child is a minor and unmarried, be deemed to be income of the person (if living) by whom the disposition was made.

s. 116b. The provisions of this section came into operation on 20th November, 1941. *See* section 38 (3) of the Income Tax Assessment Act Amendment Act, 1941.

(4) Any income tax which by virtue of this section is chargeable on and is paid by the person creating the trust, or by whom the disposition was made, may be recovered by him from any trustee or other person to whom the income is payable by virtue or in consequence of the trust or disposition.

(5) In this section—

"child" includes step-child and adopted child; and

"disposition" includes any settlement, trust, covenant, agreement, or arrangement.

DIVISION 7.

DIVISION 7.—LIFE ASSURANCE COMPANIES.

Definitions.
Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 23, 1st Sch., Sch. D, Cases I., II., Rule 15; 13 & 14 Geo. 5, c. 14, s. 16.

118. In this Division—

"company" means a company which carries on the business of life assurance in the State:

"exempt interest" means the interest on bonds, debentures, stock, or other securities of the Commonwealth, and includes the interest on any securities issued by a State or by any authority constituted by a law of a State, the interest on which is exempted by the law of that State from income tax:

"investment income" means all interest, rents, and other income from property (except exempt interest, interest on overdue premiums and dividends) derived from sources in and out of the State.

Premiums, &c., not assessable income.
Com. s. 111.

119. The assessable income of a company shall not include premiums received in respect of policies of life assurance, or considerations received in respect of annuities granted.

Deductions not allowable.
Com. s. 112.

120. Expenditure exclusively incurred by a company in gaining those premiums or considerations shall not be an allowable deduction.

S. 119. AUSTRALIAN MUTUAL PROVIDENT SOCIETY v. COMMISSIONER OF TAXES (1907) S.A.L.R. 88; R. & McG. 304. Held (under section 9 of The Taxation Act, 1884) as follows:—

(1) That the surplus arising from the premium income of a life insurance company in relation to its mutual business was merely part of the participating policy-holders' own money returned to them and was not income of the company.

(2) That the profits arising from the non-mutual life insurance business of the company were liable to income tax.

(3) That no deduction could be made from the gross income of the company for expenses incurred in earning the non-taxable surplus arising from the mutual business of the company.

(4) Interest on loans made to members on the security of their policies was liable to income tax.

(5) Interest on premiums in arrear did not constitute an addition to the income of the company and was not taxable.

Net investment income.

Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 33.

121. (1) The net investment income of a company shall be its investment income less—

(*a*) the sum of the management expenses of the life assurance business of the company; and

(*b*) the amount which would be an allowable deduction in respect of depreciation of property used by the company for the purposes of that business if that business were wholly carried on in this State :

Provided that in calculating the net investment income, no deduction shall be allowed for any expenditure referred to in section 120, or for any payment of income tax or of any tax assessed upon income.

Net Australian investment income.

122. The net Australian investment income of a company shall be so much of the net investment income of the company as bears to the net investment income the same proportion as the liabilities of the company under life assurance policies held by Australian policy holders bears to the liabilities of the company under all life assurance policies of the company.

Assessable income.

123. (1) Except where subsection (2) of this section applies the assessable income of a company shall include so much of the net investment income of the company as bears to the net investment income the same proportion as the total amount assured under life assurance policies held by South Australian policy holders of the company bears to the total amount assured under all life assurance policies of the company.

(2) Where, at the end of the year of income, at least seventy-five per centum of the liabilities of a company under policies of life assurance is in respect of policies held by policy holders out of Australia, the assessable income of the company shall include so much of the net Australian investment income of the company as bears to that investment income the same proportion as the total amount assured under life assurance policies held by South Australian policy holders of the company bears to the total amount assured under life assurance policies held by Australian policy holders of the company.

(3) Any amount which is included in the investment income of the company shall not, except to the extent provided in this Division, be included in the assessable income of the company, and any deduction which is taken into account in ascertaining the net investment income of the company shall not except to the extent so provided be an allowable deduction.

When liabilities exceed assets. Com. s. 116.

124. When the liabilities of a company under policies of life assurance in force at the end of the year of income exceed the value at that date of the assets of the company applicable to its life assurance business, the company shall not be liable to pay income tax in respect of the income derived in that year from that business.

DIVISION 8.

DIVISION 8.—CO-OPERATIVE SOCIETIES AND MUTUAL COMPANIES.

Interpretation. Com. ss. 117, 118.

125. (1) In this Division—

"co-operative society" means a company—

(*a*) which has no share capital or the rules of which limit the number of shares therein which may be held by or by and on behalf of any one member, and prohibit the quotation of the shares for sale or purchase on any stock exchange or in any other public manner whatever:

(*b*) which is established for the purpose of carrying on any business having as its primary object or objects any one or more of the following:—

(i.) the acquisition of commodities or animals for disposal or distribution among its members:

(ii.) the acquisition of commodities or animals from its members for disposal or distribution:

(iii.) the storage, marketing, packing, or processing of commodities of its members:

(iv.) the rendering of services to its members:

(v.) the obtaining of funds from its members for the purpose of making loans to its members to enable them to acquire land or buildings to be used for the purpose of residence, or of residence and business.

(2) If in any year of income one-tenth or more in value of the transactions of a society in that part of its business, the carrying on of which part constitutes, in the Commissioner's opinion, the primary object of the society, are transacted with or on behalf of persons who are not members of the society, that society shall in that year be deemed not to be a co-operative society.

Sums received to be taxed. Com. s. 119.

126. The assessable income of a co-operative society shall include all sums received by it, whether from members or other persons, for the storage, marketing, packing or processing of

commodities, or for the rendering of services, or in payment for commodities or animals or land sold, whether on account of the company or on account of its members.

Deductions allowable to co-operative society.
Com. s. 120.

127. (1) So much of the assessable income of a co-operative society as—

(*a*) is distributed among its members as rebates or bonuses based on business done by the members with the society:

(*b*) is distributed among its members as interest or dividends on shares,

shall be allowable deductions.

(2) No such rebate or bonus based on purchases made by a member from the society shall be included in his assessable income except where the price of those purchases is allowable as a deduction in ascertaining his taxable income in any year.

Mutual insurance associations.
Com. s. 121.

128. Every association of persons formed for the purpose of insuring those persons against loss, damage, or risk of any kind in respect of property shall, for the purposes of this Act, be deemed to be a company carrying on the business of insurance and the assessable income of any such company shall include all premiums derived by the company, whether from its shareholders or not, other than premiums received in respect of policies of life assurance or considerations received in respect of annuities granted.

DIVISION 9.

DIVISION 9.—BANKS.

Definitions.

129. (1) In this Division—

"average value" in relation to any assets in or out of Australia means the average value of those assets for the year of income ascertained in the manner provided by section 60AD of the Commonwealth Bank Act, 1911-1932, as in force at the commencement of this Act for the preparation of the quarterly abstracts furnished by banks in accordance with that section: Provided that this definition shall not be held to bind the Commissioner as to the value of any assets at any time if in his opinion formed before or after the assessment the State is prejudicially affected by the value adopted for such assets:

"bank" means a company which carries on in the State the business of banking as its principal business; but does not include a company of the assets of

S. 127. COMMISSIONER OF TAXES v. THOMPSON, 24th August, 1897. Held (under The Taxation Act, 1884) that profit or surplus paid, returned, or credited to members of a co-operative society in respect of goods purchased by them from the society was not taxable.

which at least seventy-five per-centum in value are situate out of Australia:

"exempt assets" means bonds, debentures, stocks or other securities issued by the Commonwealth, and includes any securities issued by a State or by any authority constituted by a law of a State the interest on which is exempted by the law of that State from income tax:

"gross income from all sources" means the gross income derived from sources in and out of the State, but does not include discount derived from and upon the issue of Commonwealth Treasury Bills or interest derived from exempt assets:

"non-exempt assets" means assets other than exempt assets:

"sale when used in relation to a security" includes a sale after a foreclosure:

"specific exempt assets" means exempt assets purchased with money which was specifically drawn for that purpose from the shareholders' own funds, being only funds no part of which was or may have been borrowed money.

(2) For the purposes of this division—

(*a*) interest accrued at the date of the sale of an exempt asset shall be deemed to be income derived by the vendor, and shall not be taken into account in determining the profit or loss upon the sale of the asset:

(*b*) interest paid or payable by a bank upon money invested in the purchase of a security shall not be taken into account in determining the profit or loss upon the sale, redemption, or conversion of the security:

(*c*) the value of any asset wherever situate and any amount involved in any calculation shall, subject to section 133 of this Act, be expressed in terms of Australian currency, and for this purpose the rates of exchange to be used shall be the rates at which exchange could have been effected by telegraphic transfer at the date at which the asset is to be valued or at which the amount is to be ascertained:

(*d*) underwriting commission or brokerage on the issue of so much of a loan underwritten by a bank as is

taken up by it pursuant to an underwriting agreement shall be deemed to be a reduction of the cost of the loan so taken up:

(*e*) underwriting commission or brokerage on the issue of so much of a loan underwritten by a bank as is not so taken up by it shall be deemed to be income of the year in which the loan is issued.

Net income from all sources.

130. (1) The net income of a bank from all sources shall be its gross income from all sources less the deductions allowable under subsection (2) of this section.

(2) The deductions allowable from the gross income from all sources shall be—

(*a*) the deductions which would be allowable deductions if the gross income from all sources were derived from a source in the State except interest paid or payable and except the deductions allowable under section 86; and

(*b*) the sum which bears to the total interest payable by the bank for the year of income the same proportion as the average value over that year of its non-exempt assets bears to the average value over that year of its total assets except specific exempt assets; and

(*c*) where the gross income from all sources includes a profit arising from the sale, conversion, or redemption of exempt assets, except specific exempt assets and Commonwealth Treasury Bills, the sum which bears to the total amount of interest payable by the bank for the year of income the same proportion as the average value over that year of such exempt assets sold, converted, or redeemed bears to the average value over that year of its total assets, except specific exempt assets, not exceeding the amount of the profit so included.

(3) Notwithstanding section 63 of this Act the expenditure (other than interest) incurred in relation to the gaining or production of income derived from exempt assets shall be an allowable deduction.

Income derived by bank.

131. (1) The assessable income of a bank shall include so much of the net income of the bank from all sources as bears to that net income the same proportion as the average value over the year of income of its non-exempt assets in the State bears to the average value over that year of its non-exempt assets in and out of the State.

(2) Any amount which is included in the gross income from all sources of a bank shall not, except to the extent provided in this Division, be included in the assessable income of the bank, and any deduction which is taken into account in ascertaining the net income from all sources of the bank shall not, except to the extent so provided, be an allowable deduction.

(3) From the amount included under this section in the assessable income of a bank there shall be deducted any amounts which are allowable deductions under section 86.

Assessment on basis of actual income.

132. (1) The last two preceding sections shall commence on the publication in the *Gazette* of a proclamation by the Governor that in his opinion the Parliaments of three States other than South Australia have passed similar provisions to those sections.

(2) In the proclamation made by the Governor under subsection (1) of this section the Governor shall declare the year of income as from the commencement of which the last two preceding sections shall be deemed to have come into force.

(3) Upon those sections coming into operation, they shall not apply in any case where—

(*a*) a bank has elected in the prescribed manner that those sections shall not apply with respect to the assessment of its income ; and

(*b*) the Commissioner is satisfied that the laws of three States other than South Australia enable a similar election to be made, and is further satisfied that in all the other States of Australia in which the bank derives income and the laws of which enable a similar election to be made, the bank has made that election.

Amended by 37, 1941, s. 26.

(4) Subject to subsection (6) of this section an election made under subsection (3) of this section within the period of six months after the end of a year of income shall apply to that year of income and subsequent years, and an election made after that period shall apply to the year of income in which it is made and subsequent years: Provided that an election made within six months after the date of publication of the proclamation shall apply to the year of income as from the commencement of which the said sections first came into force.

s. 132. This section is deemed to have come into force as from 1st July, 1935, or the first day of the accounting period adopted under the Act in lieu of the year of tax commencing on 1st July, 1935: Proclamation, *Gazette* 18th February, 1937, p. 334.

The amendments made to subsections (4) and (6) of this section are deemed to have come into operation on 22nd October, 1936. *See* section 38 (4) of the Income Tax Act Assessment Act, 1941.

(5) With respect to the years of income prior to the first year of income to which the last two preceding sections apply and with respect to years of income to which those sections do not apply by reason of an election as aforesaid and of the Commissioner's being satisfied as aforesaid, the following provisions shall apply:—

(*a*) the allowable deduction in respect of interest payable by the bank for the year of income shall be the sum which bears to the total interest payable by the bank for the year of income the same proportion as the average value over that year of its non-exempt assets in the State bears to the average value over that year of its total assets except specific exempt assets;

(*b*) notwithstanding section 63 of this Act the expenditure (other than interest) incurred in relation to the gaining or production of income derived from exempt assets shall be an allowable deduction;

(*c*) for the purpose of determining the deduction for head office expenses the expression "total income" in section 64 of this Act shall not include income derived from exempt assets;

(*d*) outgoings incurred in the State in relation to funds employed out of the State shall be an allowable deduction, and outgoings incurred out of the State in relation to funds employed in the State shall not be an allowable deduction. For the purposes of this paragraph "outgoings" does not include interest or head office expenses.

Amended by 37, 1941, s. 26.

(6) Except with previous written consent of the Commissioner, a bank shall not withdraw an election made under subsection (3) of this section.

Conversion of ex-Australian funds.

133. (1) Except for the valuing of assets for the purposes of subsection (1) of section 131 of this Act, and notwithstanding sections 29, 30, and 32, of this Act, a bank, if it elects in the prescribed manner to do so, may convert its funds out of Australia at the rates and in the manner specified in this section.

(2) The conversion of such funds at the beginning of the year of income shall be made at the rate or respective rates adopted for the purpose of assessment under this or the previous Act at the end of the year immediately preceding the year of income.

(3) The conversion of such funds at the end of the year of income shall be made—

(*a*) in respect of so much of those funds as does not exceed the amount of the funds at the beginning of the year of income, at the rate or respective rates applied at that date pursuant to subsection (2) of this section; and

(*b*) in respect of the balance, if any, at the rate or respective rates arrived at by averaging separately the value of the whole of the funds of each country out of Australia acquired during the year of income, according to the respective rates at which exchange could have been effected by telegraphic transfer at the respective dates of acquisition of those funds.

(4) In respect of transactions in exchange by a bank to which the preceding provisions of this section apply, and which elects in the prescribed manner to come under this subsection the order in which any funds of the bank in a country out of Australia shall be deemed to have been disposed of shall be the order arrived at by treating funds in such country acquired as such in any year of income as having been disposed of before funds in such country acquired as such in an earlier year of income.

DIVISION 10.—INTEREST PAID BY COMPANIES.

134. (1) Where interest is paid or credited by a company to any person who is a non-resident of Australia—

Interest paid by a company to a non-resident.
Com. s. 125.

(*a*) on money secured by debentures of the company and used in the State, or used in acquiring assets for use or disposal in the State; or

(*b*) on money lodged at interest in the State with the company,

the company shall be liable without affecting its liability (if any) in respect of other income tax payable by it, to pay at the rate declared by the Parliament—

I. where the person to whom the interest is paid or credited is a company income tax upon that interest:

II. where the person to whom the interest is paid or credited is not a company income tax upon so much of that interest paid or credited in the year of income as exceeds one hundred pounds.

(2) The company may deduct and retain for its own use so much of the amount payable to that person as is necessary to pay the tax.

(3) Where a company establishes, to the satisfaction of the Commissioner, that a person can enforce payment, without any deduction under this section, of interest on any such money secured by debentures, or on money lodged at interest with it, this section shall not apply in respect of the interest paid or credited to that person.

(4) This section shall not apply to interest paid or credited to a company which is carrying on business in the State and which has a public officer duly appointed under this Act unless the Commissioner, by notice in writing to the company paying or crediting the interest, directs that this section shall so apply.

Interest paid by a company on bearer debentures.
Com. s. 126.

135. (1) Where interest is paid or credited by a company in respect to debentures payable to bearer, the names and addresses of the holders of which are not supplied to the Commissioner by the company, the company shall be liable without affecting its liability (if any) in respect of other income tax payable by it, to pay income tax upon the total amount so paid or credited in respect of those debentures at the rate of tax which would be applicable if that amount were the taxable income of one individual.

(2) The company may deduct and retain for its own use from the amount payable to any person who is a holder of any of those debentures an amount bearing the same proportion to the amount of tax payable by the company under this section as the interest payable to that person bears to the total interest payable in respect of those debentures.

(3) Where the Commissioner is satisfied that that person is not liable to furnish a return, he shall refund to him the amount of tax paid by the company in respect of his debentures.

Rebate of tax paid by company.
Com. s. 127

136. (1) Where the company pays tax under this Division on any interest, and that interest is included in the assessment of the person to whom it was paid or credited, the proportionate amount of tax paid by the company in respect of the interest shall be deducted from the total tax payable by that person.

(2) Where that person is not liable to pay income tax or the tax paid by the company exceeds the amount of tax payable by that person, the amount of tax paid by the company, or as the case may be, the amount of the excess shall be refunded to that person.

Tax on interest. Com. s. 128.

137. Where in any financial year interest is paid by a company in respect of which it is liable under this Division to pay income tax, the rate of tax payable by the company in respect of the interest shall be the rate which would have been payable by the company in respect of that interest if an assessment had been made in respect thereof at the date when the interest was paid.

DIVISION 11.—OVERSEAS SHIPS AND AIRCRAFT.

Heading amended by 37, 1941, s. 27.

Taxable income of shipowner or charterer. Com s. 129. Amended by 37, 1941, s. 28.

138. Where a ship or aircraft belonging to or chartered by a person whose principal place of business is out of Australia carries passengers, live stock, mails or goods shipped or taken on board in the State, five per centum of the amount paid or payable to him, whether in the State or elsewhere, in respect of such carriage shall be deemed to be taxable income derived by him in the State.

Calculation of amount of freight. Inserted by 37, 1941, s. 29.

138a. For the purposes of this Division the amount paid in respect of the carriage of any passengers, livestock, mails, or goods shall be the amount remaining after deducting from the gross amount of such freight, the amount of any rebate, discount or other like sum allowed by the owner or charterer of the ship as a deduction from the freight.

Master or agent to make return. Com. s. 130. Amended by 37, 1941, s. 30.

139. The master of the ship or aircraft, or the agent or other representative in the State, of the owner or charterer, shall, when called upon by the Commissioner by notice in the *Gazette* or by any other notice to him, make a return of the amount so paid or payable.

Determination by Commissioner. Com. s.131.

140. If such return is not made, or if the Commissioner is not satisfied with the return, he may determine the amount so paid or payable.

Assessment of tax. Com. s. 132.

141. The master, agent, or representative, as agent for the owner or charterer, may be assessed upon the taxable income, and shall be liable to pay the tax assessed.

Master liable to pay. Com. s. 133.

142. (1) Where the assessment is made on the agent or representative, and the tax is not paid forthwith upon receipt of notice of the assessment, the master shall be liable to pay the tax.

Heading to Division 11.—The amendment made to this heading is deemed to have come into operation on 22nd October, 1936. *See* section 38 (4) of the Income Tax Act Assessment Act, 1941.

s. 138. The amendments made to this section are deemed to have come into operation on 22nd October, 1936. *See* section 38 (4) of the Income Tax Act Assessment Act, 1941.

s. 138a. The provisions of this section are deemed to have come into operation on 22nd October, 1936. *See* section 38 (4) of the Income Tax Act Assessment Act, 1941.

s. 139. The amendments made to this section are deemed to have come into operation on 22nd October, 1936. *See* section 38 (4) of the Income Tax Act Assessment Act, 1941.

(2) This section shall not, so long as any tax for which the master becomes liable under this section remains unpaid, relieve any other person to whom notice of assessment has been given in respect of that tax, from liability to pay the tax remaining unpaid.

Notice of assessment. Com. s. 134.

143. Where any person is liable to pay tax under this Division, the Commissioner shall give notice to him of the assessment, and he shall forthwith pay the tax.

DIVISION 12. DIVISION 12.—SOUTH AUSTRALIAN BUSINESS CONTROLLED OUTSIDE THE STATE.

South Australian business controlled outside the State. Com s. 136.

144. Where any business carried on in the State—

(*a*) is controlled principally by non-residents of the State; or

(*b*) is carried on by a company a majority of the shares in which is held by or on behalf of non-residents of the State; or

(*c*) is carried on by a company which holds or on behalf of which other persons hold a majority of the shares in a company, which is a non-resident of the State,

and it appears to the Commissioner that the business produces either no taxable income or less than the taxable income which might be expected to arise from that business, the person carrying on the business in the State shall, notwithstanding any other provision of this Act, be liable to pay income tax on a taxable income of such amount of the total receipts (whether cash or credit) of the business as the Commissioner determines.

DIVISION 13. DIVISION 13.—FILM BUSINESS CONTROLLED ABROAD.

Film business controlled abroad.

145. Where—

(*a*) any person (in this section called "the resident taxpayer") carries on in the State the business of distributing, exhibiting, or exploiting motion picture films or advertising matter for use in connection with such films, or of leasing such films or matter to other persons, or of licensing other persons to exhibit or display such films or matter; and

(*b*) that business is wholly or mainly controlled or carried on by—

(i.) a non-resident of the State; or

(ii.) a company the majority of the shares in which are held by or on behalf of non-residents of the State; or

(iii.) a company which holds or on behalf of which other persons hold a majority of the shares in a company which is a non-resident of the State,

(which non-resident or company controlling or carrying on the business is hereinafter referred to as "the non-resident"); and

(*c*) in pursuance of any contract or arrangement any amount which would, apart from this section, be an allowable deduction has been paid or is payable by the resident taxpayer to the non-resident,

the Commissioner in determining the taxable income of the resident taxpayer—

(*a*) may allow in lieu of the amount so paid or payable a deduction of eighty-five per centum of that amount;

(*b*) alternatively, may assess the taxable income derived by the resident taxpayer from the business at an amount equal to ten per centum of total receipts (whether cash or credit) of the resident taxpayer from the business:

Provided that where the resident taxpayer has supplied information which satisfies the Commissioner as to the amount of the total profit derived by the resident taxpayer and the non-resident from the business, the Commissioner shall review the assessment and assess the taxable income of the resident taxpayer from the business at an amount equal to one half of that total profit, but in no case less than the amount at which the taxable income of the resident taxpayer from the business would be assessed under the other provisions of this Act.

DIVISION 14.—INSURANCE WITH NON-RESIDENTS.

DIVISION 14.

146. In this Division—

Definitions. Com. s. 141.

"insurance contract" means a contract or guarantee whereby liability is undertaken contingent upon the happening of any specified event to pay any money or make good any loss or damage, but does not include a contract of life assurance:

"insured event" means an event upon the happening of which the liability under an insurance contract arises:

"insured person" means a person with whom any insurance contract is entered into by an insurer:

"insured property" means the property the subject of an insurance contract made or given by an insurer:

"insurer" means any non-resident of Australia who undertakes liability under an insurance contract.

Income derived by non-resident insurers.
Com. s. 142.

147. (1) Where an insured person, whether a resident or non-resident of the State, has entered into an insurance contract with an insurer, and the insured property at the time of the making of the contract is situate in the State or the insured event is one which can happen only in the State, the premium paid or payable under the contract shall be included in the assessable income of the insurer and shall be deemed to be derived by him from sources in the State, and, unless the contract was made by a principal office or branch established by the insurer in Australia, this Division shall apply to that premium.

(2) Where an insured person who is a resident has entered into an insurance contract with an insurer, and an agent or representative in the State of the insurer was in any way instrumental in inducing the entry of the insured person into that contract, any premium paid or payable under the contract shall, wherever the insured property is situate, or the insured event may happen, be included in the assessable income of the insurer and shall be deemed to be derived by him from sources in the State and, unless the contract was made by a principal office or branch established by the insurer in Australia, this Division shall apply to that premium.

Taxable income of non-resident insurer.
Com. s. 143.

148. The insurer shall be deemed to have derived in any year, in respect of the premiums paid or payable in that year under such contracts, a taxable income equal to ten per centum of the total amount of such premiums:

Provided that where the actual profit or loss derived or made by the insurer in respect of such premiums is established to the satisfaction of the Commissioner, the taxable income of the insurer in respect thereof, or the amount of the loss so made by him shall, subject to this Act, be calculated by reference to receipts and expenditure taken into account in calculating that profit or loss.

Liability of agents of insurer.
Com. s. 144.

149. The insured person and any person in the State acting on behalf of the insurer shall be the agents of the insurer, and shall be jointly and severally liable as such for all purposes of this Act. If either of those persons pays or credits to the insurer any amount in respect of the insurance contract before arrangements have been made to the satisfaction of the Commissioner for the payment of any income tax which has been or may be assessed under this Division in respect of that amount, that person shall be personally liable to pay that tax.

Deduction of premiums. Com. s. 145.

150. Notwithstanding any other provision of this Act, no such premium shall be an allowable deduction to the insured person unless arrangements have been made to the satisfaction of the Commissioner for the payment of any income tax which has been or may be assessed in respect of that premium.

Information as to premiums paid.

151. Every person who has paid any such premium to a non-resident of Australia shall furnish with his return for the year of income in respect of which the payment was made, particulars as to the name and address of the insurer and the amount paid to him.

Rate in special circumstances. Com. s. 147.

152. Where the insurer satisfies the Commissioner that on account of special circumstances it is necessary that the rate of tax payable by him under this Division should be ascertained at the time when premiums are paid to him, the Commissioner may direct that the tax so payable in respect of premiums paid during any financial year shall be calculated at the rate which would have been payable if an assessment had been made in respect of those premiums at the date when they were paid.

Re-insurance with non-residents. Cf. Com. s. 148. Substituted by 37, 1941, s. 31.

153. Notwithstanding any other provision of this Act, where a person carrying on the business of insurance (other than life assurance) in the State re-insures the whole or part of any risk with another person carrying on a similar business, but not in Australia—

(*a*) the premiums paid or credited in respect of any such re-insurance shall not be an allowable deduction to the person carrying on the business of insurance in the State, or included in the assessable income of the person carrying on the business of insurance out of Australia ; and

(*b*) the income of the person carrying on the business of insurance in the State shall not include sums recovered from the person carrying on business out of Australia in respect of a loss on any risk so re-insured.

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s. 153. The provisions of this section as amended are deemed to have come into operation on 22nd October, 1936. *See* section 38 (3) of the Income Tax Act Assessment Act, 1941.

PART IV.

RETURNS AND ASSESSMENTS.

Annual returns. Com. 27, 1936, s. 161. Cf. U.K. 8 & 9 Geo. 5 c. 40, ss. 27, 98, 100.

154. (1) Every person shall, if required by the Commissioner by notice published in the *Gazette*, furnish to the Commissioner in the form fixed by the Commissioner, within the time specified in the notice, or such extended time as the Commissioner may allow, a return signed by him setting forth a full and complete statement of the total income derived by him in any capacity during the year of income, and of any deductions claimed by him:

Provided that the Commissioner may in the notice exempt from liability to furnish returns such classes of persons not liable to pay income tax as he thinks fit, and any person so exempted need not furnish a return unless he is required by the Commissioner to do so.

Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 101.

(2) If the taxpayer is absent from Australia or is unable from physical or mental infirmity to make such return, the return may be signed and delivered by some person duly authorised.

Further returns. Com. s. 162. Cf. U.K. 8 & 9 Geo. 5 c. 40, ss. 7 (2), 27 (5); 109; 17 & 18 Geo. 5 c. 10, s. 43.

155. (1) Every person shall, if required by the Commissioner, whether before or after the expiration of the year of income, furnish to the Commissioner, in the manner and within the time required by him, a return, or a further or fuller return, of the income or any part of the income derived by him in any period, and in any capacity, and whether a return has or has not previously been furnished by him for the same period.

(2) If no income has been so derived by the person so required to furnish a return, he shall nevertheless furnish a return stating that fact.

Special returns. Com. s. 163.

156. Every person, whether a taxpayer or not, if required by the Commissioner, shall in the manner and within the time required by him, furnish any return required by the Commissioner for the purposes of this Act.

Returns deemed to be duly made. Com. s. 164.

157. Every return purporting to be made or signed by or on behalf of any person shall be deemed to have been duly made by him or with his authority until the contrary is proved.

Certificate of sources of information.

158. (1) Any person who charges directly or indirectly any fee for preparing or assisting in the preparation of a return required by this Act or the regulations or by the Commissioner

s. 154. TERRY v. COMMISSIONER OF TAXES (1921) S.A.S.R. 81; R. & McG. 313. Held that statements made by the taxpayer in the prescribed form of return did not, in the absence of evidence that the Commissioner had been prejudiced, estop the taxpayer from proving facts inconsistent with those statements.

shall sign a certificate (in this Act called an agent's certificate) setting out such information as to the sources available for the compilation of the return as is prescribed.

(2) The certificate shall be in such of the forms fixed by the Commissioner as is applicable to the person signing it, and shall be indorsed on or annexed to the return.

Certificate of sources of information. Com. s. 165 (2).

159. Every person carrying on business who does not furnish with his return an agent's certificate shall furnish particulars in the form fixed by the Commissioner, indorsed on or annexed to the return setting out such information as to the sources available for the compilation of the return as is prescribed.

Assessments. Com. s. 166. Cf. U.K. 8 & 9 Geo. 5 c. 40, ss. 110, 113.

160. From the returns, and from any other information in his possession, or from any one or more of these sources, the Commissioner shall make an assessment of the amount of the taxable income of any taxpayer, and of the tax payable thereon.

Default assessments. Com. s. 167. Cf. U.K. 8 & 9 Geo. 5 c. 40, ss. 7 (5), 125, 126.

161. If—

(*a*) any person makes default in furnishing a return ; or

(*b*) the Commissioner is not satisfied with the return furnished by any person ; or

(*c*) the Commissioner has reason to believe that any person who has not furnished a return has derived taxable income,

the Commissioner may make an assessment of the amount upon which in his judgment income tax ought to be levied, and that amount shall be the taxable income of that person for the purpose of the last preceding section.

Special assessments. Com. s. 168.

162. (1) The Commissioner may at any time during any year of income, or after its expiration, make an assessment of the taxable income derived in that year, or any part of it, by any taxpayer, and of the tax payable thereon.

(2) Where the income in respect of which such an assessment is made is derived in a period less than a year the assessment shall be made as if the beginning and end of that period were the beginning and end respectively of the year of income.

Assessments where taxpayer temporarily in the State. Cf. Com. s. 213.

163. Whenever any person temporarily exercising any calling in the State will in the opinion of the Commissioner leave the State before income tax will be payable by him in the ordinary course, income tax shall be calculated and payable by him daily while he is in the State, and the Commissioner may from time to time assess that tax for each day, or include the tax for any number of days in one assessment.

When taxpayer about to leave the State.

Cf. Com. s. 205.

164. (1) Whenever the Commissioner has reason to believe that a taxpayer is about to leave the State he may—

(*a*) forthwith require that taxpayer to furnish a return of income for any previous years of income for which returns have not already been furnished by the taxpayer, and a return of income for the period from the first day of the current year of income to the date of the taxpayer's proposed departure :

(*b*) forthwith make assessments on any return so furnished :

(*c*) make an assessment in default of such returns or without requiring any return.

(2) Upon the making of any such assessment the tax upon the assessment shall be payable forthwith.

Amendment of assessments.

Com. s. 170. Cf. U.K. 43 & 44 Vict. c. 19, s. 52; 8 & 9 Geo. 5 c. 40, ss. 7 (7), 126, 130.

165. (1) The Commissioner may subject to this section at any time amend any assessment by making such alterations therein or additions thereto as he thinks necessary, notwithstanding that tax may have been paid in respect of the assessment.

(2) Where a taxpayer has not made to the Commissioner a full and true disclosure of all the material facts necessary for his assessment, and the Commissioner is of opinion that there has been an avoidance of tax, the Commissioner may—

Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 41; 13 & 14 Geo. 5 c. 14, ss. 24, 29, 30.

(*a*) where he is of opinion that the avoidance of tax is due to fraud or evasion—at any time ; and

(*b*) in any other case—within six years from the date upon which the tax became due and payable under the assessment,

amend the assessment by making such alterations therein or additions thereto as he thinks necessary to correct an error in calculation or a mistake of fact or to prevent avoidance of tax, as the case may be.

(3) Where a taxpayer has made to the Commissioner a full and true disclosure of all the material facts necessary for his assessment, and an assessment is made after that disclosure, no amendment of the assessment increasing the

s. 165. COMMONWEALTH AGRICULTURAL SERVICE ENGINEERS LTD. v. COMMISSIONER OF TAXES (S.A.) (1926) 38 C.L.R. 289; R. & McG. 318. Affirming R. v. COMMISSIONER OF TAXES, ETC. *Ex parte* COMMONWEALTH AGRICULTURAL SERVICE ENGINEERS LIMITED (1926) S.A.S.R. 168; R. & McG. 316. Held that section 70 of the Taxation Act, 1915, which provided that "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 and to order a refund of any excess of tax that has been paid in respect thereof," conferred no right on the taxpayer which could be enforced by mandamus.

THE COMMISSIONER OF TAXES (SOUTH AUSTRALIA) v. THE EXECUTOR TRUSTEE AND AGENCY COMPANY OF SOUTH AUSTRALIA LIMITED (1938) 63 C.L.R. 108; 12 A.L.J. 407, affirming IN RE CARDEN (1938) S.A.S.R. 175. As to the powers of the Commissioner under the Taxation Act, 1927, to amend assessments.

liability of the taxpayer in any particular shall be made except to correct an error in calculation or a mistake of fact; and no such amendment shall be made after the expiration of three years from the date upon which the tax became due and payable under that assessment.

(4) No amendment effecting a reduction in the liability of a taxpayer under an assessment shall be made except to correct an error in calculation or mistake of fact, and no such amendment shall be made after the expiration of three years from the date upon which the tax became due and payable under that assessment.

(5) Where an assessment has, under this section, been amended in any particular, the Commissioner may, within three years from the date upon which the tax became due and payable under the amended assessment make, in or in respect of that particular, such further amendment in the assessment as, in his opinion, is necessary to effect such reduction in the liability of the taxpayer under the assessment as is just.

(6) Where an application for an amendment in his assessment is made by a taxpayer within three years from the date upon which the tax became due and payable under that assessment, and the taxpayer has supplied to the Commissioner within that period all information needed by the Commissioner for the purpose of deciding the application, the Commissioner shall, if the circumstances warrant him in doing so, amend the assessment when he decides that application notwithstanding that that period has elapsed.

(7) Nothing contained in this section shall prevent the amendment at any time of any assessment in order to give effect to the decision upon any appeal, or its amendment by way of reduction in any particular in pursuance of an objection made by the taxpayer or pending any appeal or review.

(8) Where—

(*a*) any provision of this Act is expressly made to depend in any particular upon a determination or opinion or judgment of the Commissioner; and

(*b*) any assessment is affected in any particular by that determination, opinion, or judgment,

then, if after making the assessment it appears to the Commissioner that the determination, opinion, or judgment under that provision was erroneous, he may correct it and amend the assessment accordingly in the same circumstances as he could under this section amend an assessment by reason of a mistake of fact.

(9) Notwithstanding anything contained in this section, when the assessment of the taxable income of any year includes an estimated amount of income derived by the taxpayer in that year from an operation or series of operations the profit or loss on which was not ascertainable at the end of that year, owing to the fact that the operation or series of operations extended over more than one or parts of more than one year, the Commissioner may at any time, within three years after ascertaining the total profit or loss actually derived or arising from the operation or series of operations, amend the assessment so as to ensure its completeness and accuracy on the basis of the profit or loss so ascertained.

Where no notice of assessment served.
Com. s. 171.

166. (1) Where a taxpayer has duly furnished to the Commissioner a return of income, and no notice of assessment in respect thereof has been served within twelve months thereafter, he may in writing, sent by registered post to the Commissioner, request the Commissioner to make an assessment.

(2) If within three months after the receipt by the Commissioner of the request a notice of assessment is not served upon the taxpayer, any assessment issued thereafter in respect of that income shall be deemed to be an amended assessment, and for the purpose of determining whether such amended assessment may be made, the taxpayer shall be deemed to have been served on the last day of the three months with a notice of assessment in respect of which income tax was due and payable on that day.

Refund of tax overpaid.
Com. s. 172.
Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 16.

167. Where by reason of any amendment the amount for which the taxpayer is liable, is reduced, the Commissioner shall refund or credit to the taxpayer any amount paid by him in excess of the reduced amount.

Amended assessment to be an assessment.
Com. s. 173.

168. Except as otherwise provided, every amended assessment shall be an assessment for all the purposes of this Act.

Notice of assessment.
Com. s. 174.

169. As soon as conveniently may be after any assessment is made, the Commissioner shall serve notice thereof in writing by post or otherwise upon the person liable to pay the tax.

Validity of assessment.
Com. s. 175.

170. The validity of any assessment shall not be affected by reason that any of the provisions of this Act have not been complied with.

Judicial notice of signatures.
Com. s. 176.

171. All courts and all persons having by law or consent of parties authority to hear, receive, and examine evidence shall take judicial notice of the signature of every person who has been or is the Commissioner or a Deputy Commissioner, if that signature is on any official document.

Evidence.
Com. s. 177.
Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 18.

172. (1) The production of a notice of assessment, or of a document under the hand of the Commissioner, or a Deputy Commissioner, purporting to be a copy of a notice of assessment shall be conclusive evidence of the due making of the assessment, and (except in proceedings on appeal against the assessment) that the amount and all the particulars of the assessment are correct.

(2) The production of a *Gazette* containing a notice purporting to be issued by the Commissioner or a Deputy Commissioner shall be conclusive evidence that the notice was so issued.

(3) The production of a document under the hand of the commissioner, or a Deputy Commissioner, purporting to be a copy of a document issued by the Commissioner, or a Deputy Commissioner, shall be conclusive evidence that the document was so issued.

(4) The production of a document under the hand of the Commissioner, or a Deputy Commissioner, purporting to be a copy of or extract from any return or notice of assessment shall be evidence of the matter therein set forth to the same extent as the original would be if it were produced.

PART V.

PART V.

OBJECTIONS AND APPEALS.

Objections.
Com. 27, 1936, s. 185.
Cf. U.K. 8 & 9 Geo. 5 c. 40, Part VII.

173. A taxpayer dissatisfied with any assessment under this Act may, within sixty days after service of the notice of assessment, post to or lodge with the Commissioner an objection in writing against the assessment, stating fully and in detail the grounds on which he relies:

Provided that where the assessment is an amended assessment, the taxpayer shall have no further right of objection than he would have had if the amendment had not been made, except to the extent to which by reason of the amendment a fresh liability in respect of any particular is imposed on him or an existing liability in respect of any particular is increased.

Decision of Commissioner
Com. s. 186.

174. The Commissioner shall consider every such objection, and may either disallow it, or allow it either wholly or in part, and shall serve the taxpayer by post or otherwise with written notice of his decision.

Appeal.
Com. s. 187.
Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 136.

175. A taxpayer dissatisfied with the decision of the Commissioner may, within sixty days after such service, by writing request the Commissioner to treat his objection as an appeal and to forward it either to the Local Court of Adelaide of Full Jurisdiction, or at the option of the taxpayer to the Local Court of Full Jurisdiction nearest to the taxpayer's residence.

Notice to refer.
Com. s. 189.

176. If within sixty days after receiving the request, the Commissioner does not forward the objection to the court, the taxpayer may at any time thereafter give him notice in writing to do so, and the Commissioner shall within sixty days after receiving the notice forward the objection to the court accordingly:

Provided that if within sixty days after receiving the request, the Commissioner requires the taxpayer in writing to furnish information relating to the decision or objection, the Commissioner shall not be bound to forward the objection to the Court until the expiration of sixty days after receipt by him of that information.

Institution of appeal.

177. When the Commissioner forwards the objection to a Local Court, he shall forthwith give notice that he has done so to the taxpayer, and the taxpayer shall be deemed to have thereupon duly instituted an appeal to that court against the decision of the Commissioner.

Setting down of appeal.

178. (1) The appellant shall—

(*a*) set down the appeal for hearing at a sitting of the Local Court, to be held within sixty days from the expiration of the time allowed for appealing; and

(*b*) give notice of the setting down to the Commissioner at least fourteen days before the hearing.

(2) Any appeal which has not been set down for hearing within the time prescribed by this section shall be deemed to have been withdrawn, and no Court shall have jurisdiction to determine that appeal.

Grounds of objection and burden of proof.
Com. s. 190.

179. Upon every appeal—

(*a*) the taxpayer shall be limited to the grounds stated in his objection: Provided that the Court may, if it thinks proper, allow the taxpayer on such conditions, if any, as the Court imposes, to amend the grounds of his objection;

s. 178. R. v. HOWELL; *Ex parte* A. & E. LE MESSURIER LIMITED (1928) S.A.S.R. 97; R. & McG. (1928-1930) 324. *Semble*, the Clerk of the Local Court must receive notices handed in to him after his office is closed to the public for the day.

(*b*) the burden of proving that the assessment is excessive shall lie upon the taxpayer.

Reduced assessments. Com. s. 191.

180. If the assessment has been reduced by the Commissioner after considering the objection, the reduced assessment shall be the assessment to be dealt with by the Local Court on appeal.

Representation of parties on appeal.

181. On the hearing of the appeal the Commissioner or a Deputy Commissioner may appear in person, or by solicitor or counsel or by any officer of the Taxation Department, and the taxpayer may appear in person, or by his solicitor, counsel, or any other person authorised by him.

Powers of Local Court on appeal. Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 142

182. On the appeal the Local Court may—

(*a*) hear evidence concerning the matter in dispute :

(*b*) accept any document forwarded or produced by the Commissioner to the court as *prima facie* evidence of any transaction or matter therein recorded :

(*c*) review any determination made or decision given by the Commissioner under this Act and substitute any determination or decision which the court thinks should be made or given :

(*d*) make any order confirming, reducing, increasing, or varying the assessment and any order as to the costs of the appeal which the court deems just.

Special case may be stated. 1200, 1915, s. 82. Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 149.

183. (1) A Local Court, upon the hearing of the appeal, may, on the application of either party, state a special case for the opinion of the Supreme Court.

(2) The Supreme Court shall hear and decide that special case according to its practice on questions of law reserved by Local Courts, and shall make such order as to costs as appears just.

(3) The decision of the Supreme Court shall be certified to and binding on the Local Court.

Pending appeal not to delay payment of tax. Com. s. 201. Cf. U.K. 16 & 17 Geo. 5 c. 22, s. 25.

184. The fact that an objection or appeal is pending shall not in the meantime interfere with or affect the assessment the subject of the objection or appeal ; and income tax may be recovered on the assessment as if no objection or appeal were pending.

s. 182. COMMISSIONER OF TAXES v. ROONEY (1936) S.A.S.R. 289. There is no right of appeal to the Supreme Court from the decision of a Local Court on an appeal under Part V.

s. 183. WALLAROO AND MOONTA MINING AND SMELTING CO., LTD. v. COMMISSIONER OF TAXES (No. 2) (1914) S.A.L.R. 388. An appeal lies as of right to the Judicial Committee of the Privy Council from a decision of the Supreme Court on a case stated, where the amount involved is £500 or more.

PART V.

Adjustment of tax after appeal.

Com. s. 202. Cf. U.K. 16 & 17 Geo. 5 c. 22, s. 25, proviso II.

185. If the assessment is altered on the appeal, a due adjustment shall be made, for which purpose amounts paid in excess shall be refunded, and amounts short paid shall be recoverable as arrears.

PART VI.

Cf. U.K. 8 & 9 Geo. 5 c. 40, Part VIII.

PART VI.

COLLECTION AND RECOVERY OF TAX.

DIVISION 1.

DIVISION 1.—GENERAL.

When tax payable.

Com. 27 of 1936, s. 204. Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 157.

186. (1) Subject to the provisions of this Part, any income tax assessed shall be due and payable by the person liable to pay the tax thirty days after the service of a notice of assessment.

(2) Where a date is specified in the notice as the date upon which the tax is to be due and payable, that date shall be deemed to be the date upon which it is due and payable unless the contrary is proved.

Taxpayer leaving the State.

Com. s. 205.

187. Where the Commissioner has reason to believe that a person liable to pay tax may leave the State before the expiration of such thirty days, the tax shall be due and payable on such date as the Commissioner notifies to that person.

Extension of time and payment by instalments.

Com. s. 206.

188. (1) The Commissioner may in any case grant such extension of time for payment, or permit payment to be made by such instalments and within such time as he considers the circumstances warrant; and in such case the tax shall be due and payable accordingly.

(2) Any such extension shall be subject to any condition imposed by the Commissioner.

Penalty for unpaid tax.

Com. s. 207.

189. (1) If any income tax remains unpaid after the time when it becomes due and payable, additional tax shall be due and payable at the rate of ten per centum per annum on the amount unpaid, computed from that time:

Provided that the Commissioner may in any case, for reasons which he thinks sufficient, remit the additional tax or any part thereof.

(2) Notwithstanding anything contained in this section, the Commissioner may sue for recovery of any tax unpaid immediately after the expiry of the time when it becomes due and payable.

Tax a debt to the King. Com. s. 208.

190. Any income tax when it becomes due and payable shall be a debt due to the King on behalf of the State, and payable to the Commissioner.

Recovery of tax. Com. s. 209. Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 169; 14 & 15 Geo. 5 c. 21, s. 30.

191. Any income tax unpaid may be sued for and recovered in any Court of competent jurisdiction by the Commissioner suing in his official name.

Temporary business. Com. s. 213 Cf. U.K. 8 & 9 Geo. 5 c. 40, Sch. D, Misc. Rules 2, 5.

192. (1) Where the Commissioner has reason to believe that any person establishing or carrying on business in the State intends to carry on that business for a limited period only, or where the Commissioner for any other reason thinks it proper to do so, he may at any time and from time to time require that person to give security by bond or deposit or otherwise to the satisfaction of the Commissioner for the due return of, and payment of income tax on, the income derived by that person.

(2) A person who fails to give security when required to do so under this section shall be guilty of an offence.

Penalty: Not less than two pounds nor more than one hundred pounds.

Substituted service. Com. s. 214.

193. If a taxpayer—

(*a*) is absent from the State, and has not to the knowledge of the Commissioner after reasonable inquiry in that behalf any attorney or agent in the State on whom service of process can be effected; or

(*b*) cannot after reasonable inquiry be found,

service of any process in proceedings against him for recovery of income tax may, without leave of the Court, be effected on him by posting the process or a sealed copy thereof in a letter addressed to him at his last known place of business or abode in the State.

Liquidators, etc. Com. s. 215. Cf. U.K. 8 & 9 Geo. 5 c. 40, General Rules to Schs. A-E, r. 15.

194. (1) Every person (in this section called "the trustee")—

(*a*) who is liquidator of any company which is being wound up; or

(*b*) who is receiver for any debenture holders, and has taken possession of any assets of a company; or

(*c*) who is agent for a non-resident of the State and has been required by his principal to wind up the business or realise the assets of his principal,

shall within fourteen days after he has become liquidator, or after he has so taken possession of assets, or after he has been so required by his principal, give notice thereof to the Commissioner.

(2) The Commissioner shall as soon as practicable after receipt of the notice notify to the trustee the amount which appears to the Commissioner to be sufficient to provide for any tax which then is or will thereafter become payable by the company or principal, as the case may be.

(3) The trustee—

(*a*) shall not without the leave of the Commissioner part with any of the assets of the company or principal until he has been so notified;

(*b*) shall set aside out of the assets available for the payment of the tax assets to the value of the amount so notified, or the whole of the assets so available, if they are of less than that value; and

(*c*) shall, to the extent of the value of the assets which he is so required to set aside, be liable as trustee to pay the tax.

(4) If the trustee fails to comply with any provision of this section (or fails as trustee duly to pay the tax, for which he is liable under the last preceding subsection), he shall to the extent of the value of the assets of which he has taken possession and which were available at any time for the payment of tax, be personally liable to pay the tax and shall be guilty of an offence.

Penalty: Not less than one pound or more than fifty pounds.

(5) Where more than one person is the trustee, the obligations and liabilities attaching to the trustee under this section shall attach to those persons jointly.

Inserted by 37, 1941, s. 32.

(6) Upon the winding-up of any company, the Commissioner may, if all other creditors of that company whose debts rank in priority to the costs, charges and expenses incurred by the liquidator agree to do likewise, permit all such costs, charges, and expenses which, in the opinion of the Commissioner, have been properly incurred by the liquidator, including the remuneration of the liquidator, to be paid out of the assets of the company in priority to any tax payable by the company.

s. 194. (6) The provisions of this subsection came into operation on 20th November, 1941. *See* section 38 (3) of the Income Tax Assessment Act Amendment Act, 1941.

When tax not paid during lifetime.
Com. s. 216.

195. The following provisions shall apply in any case where, whether intentionally or not, a taxpayer escapes full taxation in his lifetime by reason of not having duly made full complete and accurate returns :—

(*a*) The Commissioner shall have the same powers and remedies against the trustee of the estate of the taxpayer in respect of the taxable income of the taxpayer as he would have against the taxpayer if the taxpayer were still living :

(*b*) The trustee shall make such returns as the Commissioner requires for the purpose of an accurate assessment :

(*c*) The trustee shall be subject to additional tax to the same extent as the taxpayer would be subject to additional tax if he were still living :

Provided that the Commissioner may in any particular case, for reasons which he thinks sufficient, remit the additional tax or any part thereof :

(*d*) The amount of any tax payable by the trustee shall be a first charge on all the taxpayer's estate in his hands.

Provision for payment of tax by trustees of deceased person.
Com. s. 217.
Cf. U.K. 8 & 9 Geo. 5 c. 40, 1st Sch., Gen. Rules to Schs. A-E, Rule 18.

196. (1) Where at the time of a person's death, tax has not been assessed and paid on the whole of the income derived by him up to the date of his death, the Commissioner shall have the same powers and remedies for the assessment and recovery of tax from the trustee of that person's estate as he would have had against that person, if he were alive.

(2) The trustee shall furnish a return of any income derived by the deceased person in respect of which no return has been lodged by him.

(3) Where the trustee is unable or fails to furnish a return, the Commissioner may make an assessment of the amount on which, in his judgment, tax ought to be levied, and the trustee shall be liable to pay tax as if that amount were the taxable income of the deceased.

Where no administration.
Com. s. 220.
Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 6.

197. (1) Where, in respect of the estate of any deceased taxpayer, probate has not been granted or letters of administration have not been taken out within six months of his death, and tax has not been assessed and paid on the whole of the income derived by that person up to the date of his death, the Commissioner may make an assessment of the amount of tax payable in respect of that income.

(2) The Commissioner shall cause notice of the assessment to be published twice in a daily newspaper circulating in the State.

(3) Any person claiming an interest in the estate of the taxpayer, may, within sixty days of the first publication of notice of the assessment, post to or lodge with the Commissioner an objection in writing against the assessment stating fully and in detail the grounds on which he relies, and the provisions of this Act relating to objections and appeals shall thereupon apply in relation to the objection as if the person so claiming an interest were the taxpayer.

(4) Subject to any amendment of the assessment by the Commissioner, or on appeal, the published notice of the assessment so made shall be conclusive evidence of the indebtedness of the deceased to the Commissioner.

(5) The Commissioner may issue an order in the prescribed form authorising any member of the police force or any other person named therein, to levy the amount of tax assessed with costs, by distress and sale of any property of the deceased.

(6) Upon the issue of any such order the member or person so authorised shall have power to levy that amount accordingly in the prescribed manner.

(7) Notwithstanding anything contained in the last three preceding subsections, if at any time probate of the will of the deceased is granted to, or letters of administration of the estate are taken out by a person, that person may, within sixty days after the date on which probate was granted or letters of administration were taken out, lodge an objection against the assessment, stating fully and in detail the grounds on which he relies, and the provisions of this Act relating to objections and appeals shall thereupon apply in relation to the objection as if that person were the taxpayer.

Collection of tax from person owing money to taxpayer.
Com. s. 218.
Subsec. (1) amended by 37, 1941, s. 33 (a).

198. (1) The Commissioner may, by notice in writing (a copy of which shall be forwarded to the taxpayer at his last place of address known to the Commissioner), require—

(*a*) any person by whom any money is due or accruing or may become due to a taxpayer; or

(*b*) any person who holds or may subsequently hold money for or on account of a taxpayer; or

(*c*) any person who holds or may subsequently hold money on account of some other person for payment to a taxpayer; or

s. 198. The amendments made to this section came into operation on 20th November, 1941. *See* section 38 (3) of the Income Tax Assessment Act Amendment Act, 1941.

(*d*) any person having authority from some other person to pay money to a taxpayer,

to pay to the Commissioner, either forthwith upon the money becoming due or being held, or at or within a time specified in the notice (not being a time before the money becomes due or is held)—

(i.) so much of the money as is sufficient to pay the amount due by the taxpayer in respect of any tax and of any fines and costs imposed upon him under this Act, or the whole of the money when it is equal to or less than that amount; or

(ii.) such amount as is specified in the notice out of each of any payments which the person so notified becomes liable from time to time to make to the taxpayer, until the amount due by the taxpayer in respect of any tax and of any fines and costs imposed upon him under this Act has been paid,

and may at any time, or from time to time, amend or revoke any such notice, or extend the time for making any payment in pursuance of the notice.

(2) Any person who fails to comply with any notice under this section shall be guilty of an offence.

Penalty: Fifty pounds.

* * * * * * * * * * *

Subsec. (3) repealed by 37, 1941, s. 33 (b).

(4) Any person making any payment inpursuance of this section shall be deemed to have been acting under the authority of the taxpayer and of all other persons concerned and is hereby indemnified in respect of such payment.

(5) Where a person to whom a notice has been forwarded under this section establishes to the satisfaction of the Commissioner that the taxpayer can in the courts of any country outside the State enforce payment against him, without any deduction, of the money mentioned in subsection (1) of this section, the Commissioner may release that person from the obligation to comply with the notice.

(6) If the Commissioner receives any payment in respect of the amount due by the taxpayer before payment is made by the person so notified, the Commissioner shall forthwith give notice of the payment to the person so notified.

(7) In this section—

"tax" includes as well as additional tax, any fine, judgment debt and costs in respect of any tax:

"person" includes company, partnership, Minister of the Crown for the Commonwealth or a State, Commonwealth or State officer, and any public authority (corporate or unincorporate) of the Commonwealth or a State.

Consolidation of assessment. Com. s. 219.

199. Where several persons are in receipt of income for or on behalf of a non-resident of Australia, or a person absent from Australia, the Commissioner, if it appears to him to be expedient to do so, may consolidate all or any of the assessments thereof, and declare any one of such persons to be the agent of the non-resident or absent person in respect of the consolidated assessment, and require him to pay income tax on the amount thereof, and thereupon the person so declared to be agent shall be liable to pay the tax.

DIVISION 2.

DIVISION 2.—PAYMENT OF INCOME TAX BY INSTALMENTS.

Interpretation. Cf. U.K. 8 & 9 Geo. 5 c. 40, ss. 131, 160.

200. In this Division, unless the context otherwise requires—

"employee" means any person who receives, or is entitled to receive, any salary or wages:

Amended by 37, 1941, s. 34 (a).

"employer" includes every person who pays, or is liable to pay, any salary or wages:

Amended by 37, 1941, s. 34 (b).

"salary or wages" means salary, wages, commission, fee, allowance, or other payment in the nature of salary or wages paid, whether at piece-work rates or otherwise, to any employee, as such, and includes—

(*a*) any allowance paid to a member of Parliament:

(*b*) salary or wages paid out of the General Revenue of the State:

(*c*) payments under any contract which is wholly or substantially for the labour of the person to whom the payments are made; or

(*d*) payments by way of commission to an insurance or time-payment canvasser or collector; or

(*e*) payments by a company by way of remuneration to a director of the company; or

(*f*) payments by way of superannuation pension or retiring allowance:

s. 200. The amendments made to this section came into operation on 20th November, 1941. *See* section 38 (3) of the Income Tax Assessment Act Amendment Act, 1941.

"tax payable by an (or the) employee" means any tax due and payable by the employee, or which in the Commissioner's opinion will become payable by the employee under any assessment made or to be made on any return which he has lodged or has been required to lodge, or under any assessment made or to be made in default of any such return.

Duty of employer to make deductions from wages.

201. (1) Where an employee is entitled to receive salary or wages from an employer in respect of any week or part thereof amounting in all to thirty-seven shillings or more, the employer shall at the time of payment deduct from such salary or wages the following amounts :—

(*a*) If the employer has not received from the Commissioner a written notice under this section requiring him to deduct any other amount, the sum of one shilling for every pound paid to the employee, and one shilling for every fractional part of a pound so paid exceeding ten shillings :

(*b*) in any other case the amount notified to the employer by the Commissioner.

(2) Where salary or wages for any week or part of a week are paid in two or more separate sums, all sums so paid shall for the purpose of computing the amount of deduction under this section be treated as one sum, and the deduction may be made at the option of the employer either wholly from any one of those sums or in part from each of two or more of those sums.

(3) Where an employee receives, in addition to salary or wages, meals, sustenance, the use of premises or quarters, or any of them, from his employer as part consideration for his services, the employee shall, for the purpose only of computing the deduction under this section, be deemed to have received as salary or wages, in addition to any money actually paid, the sum fixed by regulation, for each week during which meals, sustenance, or the use of premises or quarters, is received.

(4) If any employer fails to make any deduction required by this section to be made, he shall be guilty of an offence and liable to a penalty not exceeding twenty pounds, and shall be liable to pay to the Commissioner any amounts omitted to be deducted.

The Commissioner may recover those amounts from the employer by action in any court of competent jurisdiction, or the court may in proceedings for any offence under this section order payment of those amounts.

If the Commissioner recovers any such amounts he shall retain them as payment of any income tax payable by the employee.

The employer may recover from the employee any amounts which he had paid to the Commissioner as omitted deductions under this subsection.

(5) If the Commissioner is of opinion that the deduction at the rate mentioned in subsection (1) from the wages or salary of any employee is insufficient to pay any tax payable by that employee, he may notify the employer in writing that a larger amount shall be deducted from the salary or wages of the employee.

Duty to make deductions before rates of tax declared.

202. Deductions from salary or wages shall be made under or pursuant to this Division notwithstanding that the rates of tax have not been declared for the financial year in which the deductions are to be made.

Duty of employer to issue stamps.

203. (1) At the time of paying to any employee any salary or wages from which a deduction under this Part is made, the employer shall deliver to the employee adhesive tax stamps denoting the amount deducted.

(2) Forthwith after receiving from his employer any stamps in accordance with this Division every employee shall securely affix them to a clear space on a page of the book which he is required to provide and keep under this Division, but shall not affix any stamp to one side of a page if any stamp has already been affixed to the other side of that page.

(3) Every employee who has received any stamps from his employer under this section shall forthwith after affixing them in the said book write in ink on every such stamp his name or initials and the date of payment.

(4) Any person guilty of any failure to observe any provision of this section shall be guilty of an offence, and liable to a penalty not exceeding twenty pounds.

Identification marks.

204. An employer with the authority of the Commissioner may deliver to his employees tax stamps marked in such manner as the Commissioner approves.

Duty of employee to keep stamp book.

205. (1) Every employee from whose salary or wages a deduction under this Division is required to be made shall provide and keep a book of convenient size and shape for the purpose of having the stamps issued to him by his

employer under this Part affixed therein, and if he fails to do so shall be guilty of an offence and liable to a penalty not exceeding ten pounds.

(2) Any employee who when required to do so by the Commissioner, or any officer authorised in writing by the Commissioner, without reasonable excuse refuses or fails within a reasonable time after such requirement to produce such book with stamps affixed to the pages thereof as required by this Division, shall be guilty of an offence, and liable to a penalty not exceeding ten pounds.

Removal of tax stamps from books.

206. Any person who—

(*a*) fraudulently removes or causes to be removed from any book, any tax stamps affixed therein, or affixes a stamp so removed to any other book; or

(*b*) utters any tax stamp, which has to his knowledge been fraudulently removed from any book—

shall be guilty of an offence and for every such offence be liable to a penalty of not more than one hundred pounds.

Application of moneys deducted.

207. (1) Any employee from whose salary or wages deductions have been made under this Division may, subject to the regulations, at any time produce to the Commissioner the book containing the stamps issued to him under this Division, and the Commissioner shall thereupon cancel the said stamps.

(2) The Commissioner may apply the amount represented by the face value of those stamps in payment or part payment of any tax payable by the employee, and that amount shall be deemed to have been paid by the employee in satisfaction or part satisfaction of that tax and not otherwise.

(3) If, however, there is no tax payable by the employee, or if the face value of the stamps produced by the employee exceeds the amount of such tax, the Commissioner shall, without any further or other authority than this Act, refund to the employee the face value of the stamps, or, as the case may be, the amount by which the face value of the stamps exceeds the amount of such tax.

(4) Where an employee satisfies the Taxation Relief Board established under Part VIII. of this Act, that any tax stamps issued to him by his employer have been destroyed, the Commissioner may apply the face value of those stamps, or make a refund in respect of those stamps in accordance with the provisions of this section as if the stamps had been produced to the Commissioner and cancelled by him.

208. (1) If arrangements satisfactory to the Commissioner are made between any employer and any of his employees whereby for the purpose of paying the tax due or to become due by those employees, those employees will suffer periodical deductions from their salary or wages, the Commissioner may in writing notify the employer that stamps in respect of the salary or wages of those employees need not be delivered or affixed under this Division during the period mentioned in the notice.

(2) Thereafter the employer shall make deductions in accordance with those arrangements from the salary or wages of those employees during the said period.

(3) The amount of any deductions made by an employer under this section shall be deemed to be money paid by the employee from whose salary or wages those deductions were made, to the Commissioner for the purpose of paying tax due or to become due by that employee, and the Commissioner shall, notwithstanding that the employer does not pay the money to him, give that employee credit for all amounts so deducted.

(4) The amount of any deductions so made or purporting to have been so made shall be a debt due to the Crown, and shall be paid to the Commissioner by the employer at such times as the Commissioner appoints.

(5) If any employer fails to pay any such amount to the Commissioner within seven days of the time appointed by the Commissioner he shall be guilty of an offence and liable to a penalty not exceeding one hundred pounds.

(6) The Commissioner may cancel a notice under this section at any time, and thereafter the duties of the employer and the employee under this Division shall be the same as if a notice had not been given.

(7) If the amount so deducted from the salary or wages of any such employee during any year of tax exceeds the amount of tax payable by the employee the Commissioner shall without any further or other authority than this Division refund to such employee the excess amount, and if the Commissioner is satisfied that there is no tax payable by the employee the Commissioner shall, without further or other authority than this Division, refund to the employee the amount so deducted.

(8) If the amount so deducted from the salary or wages of any employee during any year of tax up to the fifteenth day of June of that year is insufficient to pay the tax payable by the employee, the balance of that tax shall be due and payable on that date.

State Government employees.

209. (1) Except where arrangements are made under the last preceding section this Division shall apply to all employees of the State, and the permanent head of the department in which any such employee works shall be deemed to be his employer within the meaning of this Division.

(2) If any person receives salary or wages out of the General Revenue of the State, but is not employed in any department, the Treasurer shall be deemed to be the employer.

Application to Commonwealth

210. This Division shall not be binding on the Commonwealth nor any employee thereof unless the Governor-General of the Commonwealth consents to the Commonwealth's being bound. If he so consents this Division shall be binding on the Commonwealth to the extent to which and in the manner in which the Governor-General agrees to be bound, and on employees of the Commonwealth to the extent necessary to give effect to the agreement.

Certificate of payment.

211. (1) The Commissioner may issue to any employee a certificate that no deductions from his wages or salary need be made during any period specified in the certificate: Provided that, where it is subsequently ascertained that there is or will be tax payable by the employee, the Commissioner may, by notice to the employee, cancel the certificate.

(2) During the said period no employer to whom the said certificate is exhibited shall make any deductions under this Division from the wages or salary of that employee.

(3) If any person—

(*a*) alters any certificate issued as aforesaid or exhibits to any employer any certificate so altered; or

(*b*) without lawful excuse has in his possession any colourable imitation of a certificate issued as aforesaid; or

(*c*) falsely pretends to be the person named in any certificate or causes any employer to refrain from making deductions from his salary or wages by the production of any document other than a certificate issued to himself and for the time being in force; or

(*d*) presents any document under the hand of the Commissioner for the purpose of obtaining credit with respect to or a refund of the value of tax stamps which have been delivered in respect of the salary or wages of some person other than the person named in such document,

he shall be guilty of an offence, and liable to a penalty not exceeding fifty pounds.

Fraudulently obtaining refunds.

212. Any person who—

(*a*) endeavours to obtain for his own advantage or benefit credit with respect to or a refund of the value of tax stamps, which have been delivered in respect of the salary or wages of some person other than himself; or

(*b*) presents any document under the hand of the Commissioner and pretends to be the person named therein for the purpose of obtaining credit with respect to or a refund of the value of tax stamps,

shall be guilty of an offence, and liable to a penalty of not less than two pounds, and not more than one hundred pounds, or to imprisonment for a term of not more than twelve months.

Payment of tax where deduction insufficient.

213. If the deductions made under this Division from the wages or salary of any employee up to the last day in May in any financial year are insufficient to pay the tax payable by that employee the balance of the said tax if it has not previously become due and payable, shall be due and payable fourteen days thereafter and if not then paid shall bear interest as provided by this Act.

Payment of other income tax by instalments.

214. (1) Any taxpayer not being an employee may at any time before the thirtieth day of November in any year, make arrangements with the Commissioner for the payment by instalments of tax due or becoming due by the taxpayer in respect of income of the preceding year of income.

(2) Notwithstanding any other provision of this Act, in any case where arrangements are made as aforesaid and the taxpayer duly pays the instalments thereunder, the tax payable by the taxpayer shall be paid in such instalments, and if any balance of the tax payable by the taxpayer is unpaid on the fifteenth day of June next after the making of the arrangements, that balance shall be payable on that date, and if not then paid shall bear additional tax as provided by this Act.

Purchase of stamps by taxpayers other than employees.

Inserted by 37, 1941, s. 35.

214a. Any taxpayer, not being an employee, may at any time purchase tax stamps from any person authorised by the Commissioner to sell tax stamps; and the provisions of this Division shall, in respect of any tax stamps so purchased, apply to that taxpayer as if he were an employee and the tax

s. 214a. The provisions of this section came into operation on 20th November, 1941. *See* section 38 (3) of the Income Tax Assessment Act Amendment Act, 1941.

stamps so purchased had been delivered to him in accordance with section 203 of this Act.

Liability where employer is an association or firm.

215. (1) Where an employee is employed by any unincorporated association of persons (other than a firm), the manager or other principal official of the association shall be deemed to be the employer within the meaning of this Division.

(2) Where an employee is employed by a firm, each partner shall be deemed to be the employer within the meaning of this Division, and any one of them may be proceeded against for any contravention of this Division in relation to the employee, but not more than one person shall be punished for the same contravention.

Issue of stamps.

216. (1) The Commissioner shall prepare and place on sale sufficient stamps of suitable denominations for the purposes of this Division.

(2) Every such stamp shall bear the words "Tax Stamp" clearly printed thereon.

(3) Sections 108, 109, and 110 of the Stamp Duties Act, 1923, shall apply in relation to all stamps issued under this section.

Disposal of tax stamps by unauthorised persons.

217. (1) No person (other than a person authorised by the Commissioner to sell tax stamps) shall sell, offer for sale, or otherwise dispose of any such stamps, except by production of them to the Commissioner as provided in this Act; but nothing in this subsection shall be deemed to prohibit the delivery in accordance with this Division of tax stamps by an employer to any of his employees.

(2) No person (except an employee in receiving stamps from his employer in accordance with this Division) shall purchase or obtain any tax stamps from any person other than a person authorised by the Commissioner to sell such stamps.

(3) If any person contravenes this section he shall be guilty of an offence, and liable to a fine not exceeding one hundred pounds.

Power of Commissioner to require delivery of stamps held on behalf of another person.

218. (1) The Commissioner or any officer authorised by the Commissioner may require any person to deliver to him tax stamps which are in his possession, and are held by him on behalf of some other person and the Commissioner shall issue his receipt for the stamps which have been so delivered. If any person when so required does not deliver those stamps to the Commissioner or other officer he shall be guilty of an offence, and liable to a penalty not exceeding fifty pounds.

(2) The Commissioner shall allow credit with respect to or (as the case requires) a refund of the value of such stamps upon application by the employee to whom such stamps were delivered by his employer.

(3) Whenever the Commissioner suspects that any tax stamps produced to him have been obtained in contravention of any provision of this Part he may retain those stamps for such period as he thinks fit, and shall not take them in satisfaction of any tax or make any refund in respect of them until he has satisfied himself as to the identity of the person (if any) to whom the stamps were lawfully delivered by an employer.

Regulations.

219. The Governor may make all such regulations as are necessary or convenient for carrying this Division into effect, and any regulations for securing the payment of tax due on any wages or salary by deductions made by the employer from such wages or salary or by instalments payable by the employee.

Joinder of charges under this Division.

220. (1) Charges against the same person for any number of offences against this Division may be joined in one complaint if those charges are founded on the same facts or form or are part of a series of offences of the same or a similar character.

(2) Where more than one such charge is included in the same complaint, particulars of each offence charged shall be set out in a separate paragraph.

(3) All charges so joined shall be tried together unless the court deems it just that any charge should be tried separately and makes an order to that effect.

(4) If a person is found guilty of more than one offence the court may, if it thinks fit, inflict one penalty in respect of all the offences of which he is found guilty, but that penalty shall not exceed the sum of the maximum penalties which could be inflicted if penalties were imposed for each offence separately.

Time for commencing prosecutions under this Division.

Inserted by 37, 1941, s. 36.

220a. A prosecution for any offence (whether committed before or after the enactment of this section) against any provision of this Division may be instituted at any time not later than two years after the time of the commission of the offence.

s. 220a. The provisions of this section came into operation on 20th November, 1941. *See* section 38 (3) of the Income Tax Assessment Act Amendment Act, 1941.

PART VII.

PENAL PROVISIONS AND PROSECUTIONS.

Taxation prosecution.
Com. 27, 1936, s. 222.
Cf. U.K. 43 & 44 Vict. c. 19; 8 & 9 Geo. 5 c. 40, s. 221 (1).

221. In this Part, "taxation prosecution" means a proceeding by the Crown for the recovery of a pecuniary penalty under this Act.

Failure to furnish returns or information, etc.
Com. s. 223.
Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 107.

222. (1) Any person who fails to furnish duly any return or information or comply with any requirement of the Commissioner as and when required by this Act or the regulations or by the Commissioner shall be guilty of an offence.

Penalty: Not less than two pounds nor more than one hundred pounds.

(2) A prosecution for an offence against this section may be commenced at any time.

Refusal to give evidence.
Com. s. 224.

223. Any person who refuses or neglects to attend duly and give evidence when required by the Commissioner or any officer duly authorised by him, or to answer truly and fully any questions put to him, or to produce any book or paper required of him, by the Commissioner or any such officer, shall, unless just cause or excuse for the refusal or neglect is shown by him, be guilty of an offence.

Penalty: Not less than two pounds nor more than one hundred pounds.

Order to comply with requirement.
Com. s. 225.

224. Upon the conviction of any person for an offence against either of the last two preceding sections, the Court may order him within a time specified in the order to do the act which he has failed or refused or neglected to do, and any person who does not duly comply with such order shall be guilty of an offence.

Penalty: Not less than five pounds nor more than two hundred pounds.

Additional tax in certain cases.
Com. s. 226.

225. (1) Any taxpayer who fails to furnish duly as and when required by this Act or the regulations, or by the Commissioner, any return or information in relation to any matter affecting either his liability to tax or the amount of the tax, shall be liable to pay as additional tax an amount equal to the tax assessable to him or the amount of one pound whichever is the greater.

(2) Any taxpayer who omits from his return any assessable income, or includes in his return as a deduction for expenditure incurred by him an amount in excess of the expenditure actually incurred by him, shall be liable to pay as additional tax an amount equal to double the difference between the tax properly payable by him and the tax that would be payable if it were assessed upon the basis of the return furnished by him, or the amount of one pound, whichever is the greater.

(3) The Commissioner may in any case, for reasons which he thinks sufficient, and either before or after making any assessment, remit the additional tax or any part thereof.

(4) If in any case in which a taxpayer is liable to pay additional tax under this section a taxation prosecution is instituted in respect of the same subject-matter, the additional tax shall not be payable unless the prosecution is withdrawn.

False returns or statements.
Com. s. 227.
Cf. U.K. 8 & 9 Geo. 5 c. 40, ss. 30, 132.

226. (1) Any person who makes or delivers a return which is false in any particular, or makes a false answer, whether orally or in writing, to any question duly put to him by the Commissioner or by any officer duly authorised by the Commissioner, shall be guilty of an offence.

Penalty—Not less than two pounds, nor more than one hundred pounds, and in addition the Court may order the person to pay to the Commissioner a sum not exceeding double the amount of tax which would have been avoided if the return or answer had been accepted as correct.

(2) In any prosecution for an offence under this section of a person who has not previously been convicted of an offence against this Act or against any law of the Commonwealth or of a State relating to income tax, it shall be a defence if the defendant proves—

(*a*) that the return or answer to which the prosecution relates was prepared or made by him personally; and

(*b*) that the false return or false answer was made through ignorance or inadvertence.

(3) A prosecution for an offence against this section may be commenced at any time.

Failure to sign or false certificate.
Com. s. 228.

227. (1) Any person required by this Act to sign an agent's certificate who fails to do so or who signs an agent's certificate which is false in any particular or who fails to include in an agent's certificate any information required by the regulations to be so included shall be guilty of an offence.

Penalty—Not less than one pound nor more than fifty pounds.

(2) A prosecution for an offence against this section may be commenced at any time within six years after the commission of the offence.

False declarations.
Com. s. 229.
Cf. U.K. 8 & 9 Geo. 5, c. 40, s. 227.

228. Any person who, in any declaration made under, or authorised or prescribed by this Act or the regulations, knowingly and wilfully declares to any matter or thing which is false, shall be deemed to be guilty of wilful and corrupt perjury, and shall upon conviction upon information in the Supreme Court be liable to imprisonment for a period not exceeding four years.

Understating income.
Com. s. 230.

229. (1) Any person who, or any company on whose behalf the public officer or a director servant or agent of the company in any return knowingly and wilfully understates the amount of any income or makes any misstatement affecting the liability of any person to tax or the amount of tax shall be guilty of an offence.

Penalty—Not less than twenty-five pounds, nor more than five hundred pounds and, in addition, the court may order the person to pay to the Commissioner a sum not exceeding double the amount of tax that would have been avoided if the statement in the return had been accepted as correct.

(2) A prosecution for an offence against this section may be commenced at any time within six years after the commission of the offence.

Fraudulent avoidance of tax.
Com. s. 231.
Cf. U.K. 8 & 9 Geo. 5 c. 40, ss. 30, 132, 146.

230. (1) Any person who or any company on whose behalf the public officer or a director servant or agent of the company by any wilful act, default, or neglect, or by any fraud, art, or contrivance whatever, avoids or attempts to avoid assessment or taxation, shall be guilty of an offence.

Penalty—Not less than twenty-five pounds, nor more than five hundred pounds, and, in addition, the court may order the person to pay to the Commissioner a sum not exceeding double the amount of tax of which he has avoided or attempted to avoid assessment or payment.

(2) A prosecution for an offence against this section may be commenced at any time within six years after the commission of the offence.

Proceedings for offence under preceding sections.
Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 221 (2).

231. Proceedings for an offence against either of the last two preceding sections may at the option of the prosecutor be taken either by way of complaint in a court of summary jurisdiction, or on information in the Supreme Court.

Obstructing officers
Com. s. 232.
Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 225.

232. Any person who obstructs or hinders any officer acting in the discharge of his duty under this Act or the regulations shall be guilty of an offence.

Penalty—Not less than one pound nor more than fifty pounds.

Summary proceedings.
Cf. Com. s. 233 (2).

233. Proceedings in respect of offences or to recover penalties under this Act shall except where this Act otherwise provides be heard and determined summarily.

Protection to witnesses.
Com. s. 242.

234. A witness on behalf of the prosecution in any taxation prosecution shall not be compelled to disclose the fact that he received any information or the nature thereof or the name of the person who gave such information, and an officer appearing as a witness shall not be compelled to produce any reports made or received by him confidentially in his official capacity or containing confidential information.

Place where offences committed.
Com. s. 241.

235. Any of the following offences, namely :—

(*a*) failure to duly furnish any return or information ;

(*b*) making or delivering a return which is false in any particular, or making a false answer ; or

(*c*) failure to comply with any requirement,

shall be deemed to have been committed either—

(i.) at the place where the return or information was furnished, or should, in accordance with this Act, the regulations or a requirement of the Commissioner, have been furnished, or where the answer was made, or where the requirement should have been complied with ; or

(ii.) at the usual or last-known place of business, or abode of the defendant,

and may be charged as having been committed at either of those places.

Allegation of prosecutor sufficient.
Com. s. 243.

236. (1) In any taxation prosecution every allegation of the prosecutor contained in the information, or complaint, shall be *prima facie* evidence of the matter alleged.

(2) This section shall apply to any matter so alleged although—

(*a*) evidence in support or rebuttal of the matter alleged or of any other matter is given ; or

(*b*) the matter alleged is a mixed question of law and fact, but in that case the allegation shall be *prima facie* evidence of the fact only.

(3) Any evidence given in support or rebuttal of a matter so alleged shall be considered on its merits, and the credibility and probative value of such evidence shall be neither increased nor diminished by reason of this section.

(4) This section shall not apply—

(*a*) to an allegation of the intent of the defendant ; or

(*b*) in proceedings for an offence instituted by information in the Supreme Court or an offence punishable by imprisonment.

(5) This section shall not lessen or affect any onus of proof otherwise falling on the defendant.

Minimum penalties.
Com. s. 246.
Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 222.

237. No minimum penalty imposed by this Act shall be liable to reduction under any power of mitigation which would but for this section be possessed by the court.

Penalties not to relieve from tax.
Com. s. 251.

238. The adjudgment or payment of a penalty under this Act shall not relieve any person from liability to assessment and payment of any tax for which he would otherwise be liable.

PART VIII.

PART VIII.

MISCELLANEOUS.

Public officer of company.
Com. 27, 1936, ss. 251, 252.
Cf. U.K. 8 & 9 Geo. 5 c. 40. s. 106 (1) proviso.

239. (1) Every company carrying on business or having an office or place of business in the State or deriving in the State income from property shall at all times be represented in accordance with this section by a public officer duly appointed by the company or by its duly authorised agent or attorney. With respect to every such company and public officer the following provisions shall apply :—

(*a*) The company, if it has not appointed a public officer before the commencement of this Act, shall appoint

a public officer within three months after the commencement of this Act or after the company commences to carry on business, or opens an office or place of business, in the State, or as the case may be first derives income in the State from property:

(*b*) The company shall keep the office of the public officer constantly filled:

(*c*) No appointment of a public officer shall be deemed to be duly made until after notice thereof in writing, specifying the name of the officer and an address for service upon him has been given to the Commissioner:

(*d*) If the company fails to appoint duly a public officer when and as often as such appointment becomes necessary, it shall be guilty of an offence:

Penalty—Two pounds for every day during which the failure continues:

(*e*) Service of any document at the address for service, or on the public officer of the company shall be sufficient service upon the company, for all the purposes of this Act, and if at any time there is no public officer, then service upon any person acting or appearing to act in the business of the company shall be sufficient:

(*f*) The public officer shall be answerable for the doing of all such things as are required to be done by the company under this Act, and in case of default shall be liable to the same penalties:

(*g*) Everything done by the public officer which he is required to do in his representative capacity shall be deemed to have been done by the company. The absence or non-appointment of a public officer shall not excuse the company from the necessity of complying with any of the provisions of this Act, or from any penalty for failure to comply therewith, but the company shall be liable to the provisions of this Act as if there were no requirement to appoint a public officer:

(*h*) Any notice given to or requisition made upon the public officer shall be deemed to be given to or made upon the company:

(*i*) Any proceedings under this Act taken against the public officer shall be deemed to have been taken against the company, and the company shall be liable jointly with the public officer for any penalty imposed upon him:

(*j*) Notwithstanding anything contained in this section, and without in any way limiting, altering or transferring the liability of the public officer of a company, every notice, process or proceeding which under this Act may be given to, served upon or taken against the company or its public officer may, if the Commissioner thinks fit, be given to, served upon or taken against any director, secretary or other officer of the company or any attorney or agent of the company and that director, secretary, officer, attorney or agent shall have the same liability in respect of that notice, process or proceeding as the company or public officer would have had if it had been given to, served upon, or taken against the company or public officer:

(*k*) Unless the Commissioner otherwise permits, the public officer shall be a resident of the State.

(2) A public officer of a company duly appointed under the previous Act, and holding that office at the commencement of this Act, shall be deemed to be the public officer of the company duly appointed under this Act.

240. With respect to every agent and with respect also to every trustee, the following provisions shall apply:— Agents and trustees. Com. s. 254 Cf. U.K. 8 & 9 Geo. 5 c. 40, s. 161.

(*a*) He shall be answerable as taxpayer for the doing of all such things as are required to be done by virtue of this Act in respect of the income derived by him in his representative capacity, or derived by the principal by virtue of his agency, and for the payment of tax thereon:

(*b*) He shall in respect of that income make returns and be assessed thereon, but in his representative capacity only, and each return and assessment shall, except as otherwise provided by this Act, be separate and distinct from any other:

(*c*) If he is a trustee of the estate of a deceased person, the returns shall be the same as far as practicable as the deceased person, if living, would have been liable to make:

(*d*) He is hereby authorised and required to retain from time to time out of any money which comes to him in his representative capacity so much as is sufficient to pay the tax which is or will become due in respect of the income:

(*e*) He is hereby made personally liable for the tax payable in respect of the income to the extent of any amount that he has retained or should have retained under the last preceding paragraph, but he shall not be otherwise personally liable for the tax:

(*f*) He is hereby indemnified for all payments which he makes in pursuance of this Act or of any requirement of the Commissioner:

(*g*) Where as one of two or more joint agents or trustees he pays any amount for which they are jointly liable, the other or others shall be liable to pay him each his equal share of the amount so paid:

(*h*) For the purpose of insuring the payment of tax the Commissioner shall have the same remedies against attachable property of any kind vested in or under the control or management or in the possession of any agent or trustee, as he would have against the property of any other taxpayer in respect of tax.

Person in receipt or control of money for non-resident
Com. s. 255.

241. (1) With respect to every person having the receipt control or disposal of money belonging to a non-resident or the State who derives income from a source in the State of who is a shareholder, debenture holder, or depositor in a company deriving income from a source in the State, the following provisions shall, subject to this Act, apply:—

(*a*) He shall when required by the Commissioner pay the tax due and payable by the non-resident:

(*b*) He is hereby authorised and required to retain from time to time out of any money which comes to him on behalf of the non-resident so much as is sufficient to pay the tax which is or will become due by the non-resident:

(*c*) He is hereby made personally liable for the tax payable by him on behalf of the non-resident to the extent of any amount which he has retained or should have retained under the last preceding paragraph, but he shall not be otherwise personally liable for the tax:

(*d*) He is hereby indemnified for all payments which he makes in pursuance of this Act or of any requirement of the Commissioner.

(2) Every person who is liable under any contract to pay money to a non-resident of the State shall be deemed to be a person having the control of money belonging to that non-resident, and all money due by him under the contract shall be deemed to be money which comes to him on behalf of the non-resident.

Person paying royalty to a taxpayer resident outside of Australia. Com. s. 256.

242. (1) Every person who is liable—

(i.) under any contract entered into in the State prior to the commencement of this Act; or

(ii.) under any contract entered into either inside or outside the State after the commencement of this Act,

to pay money as, or by way of, royalty to a non-resident of Australia shall, before making any payment to, or on behalf of, that non-resident furnish to the Commissioner a statement of the amount of royalty due to that non-resident whether such royalty became due either before or after the passing of this Act, and ascertain from the Commissioner the amount, if any, to be retained in respect of income tax due, or which may become due, by the non-resident.

(2) The provisions of the last preceding section shall apply in respect of payments of royalty referred to in this section.

Payment of tax by banker. Com. s. 257.

243. Where any income of any person out of Australia is paid into the account of that person with a banker, the Commissioner may by notice in writing to the banker appoint him to be that person's agent in respect of the money so paid so long as the banker is indebted in respect thereof, and thereupon the banker shall accordingly be that person's agent.

Recovery of tax paid on behalf of another person. Com. s. 258.

244. Every person who, in pursuance of this Act, pays any tax for or on behalf of any other person may recover the amount paid from that other person as a debt in any court of competent jurisdiction, or may retain or deduct that amount out of any money in his hands belonging or payable to that other person.

Contribution from joint taxpayers. Com. s. 259. Cf. U.K. 8 & 9 Geo. 5 c. 40, 1st Sch., Sch. A., No. VIII., 1.

245. Where two or more persons are jointly liable to pay tax they shall each be liable for the whole tax, but any of them who has paid the tax in respect of any of the taxable income—

(*a*) shall be entitled to receive by way of contribution from any other of such persons a sum bearing the

same proportion to the tax as that other person's share of the taxable income bears to the whole taxable income; and

(*b*) may recover that sum from that other person in any court of competent jurisdiction; or may retain or deduct that sum out of any money in his hands belonging or payable to that other person.

Records of taxpayer carrying on a business.

246. (1) Every person carrying on a business shall keep sufficient records in the English language of his income and expenditure to enable his assessable income and allowable deductions to be readily ascertained.

(2) Any person who fails to keep the records required by this section shall be guilty of an offence and liable to a penalty not exceeding fifty pounds.

Contracts to evade tax void.
Com. s. 260.
Cf. U.K. 8 & 9 Geo. 5, c. 40, s. 132.

247. Every contract, agreement, or arrangement made or entered into, orally or in writing, whether before or after the commencement of this Act, shall so far as it has or purports to have the purpose or effect of in any way, directly or indirectly—

(*a*) altering the incidence of any income tax; or

(*b*) relieving any person from liability to pay any income tax or make any return; or

(*c*) defeating, evading, or avoiding any duty or liability imposed on any person by this Act; or

(*d*) preventing the operation of this Act in any respect,

be absolutely void, as against the Commissioner, or in regard to any proceeding under this Act, but without prejudice to any validity which it may have in any other respect or for any other purpose.

Periodical payments in the nature of income.
Com. s. 62.

248. Where under any contract agreement or arrangement made or entered into orally or in writing, either before or after the commencement of this Act, a person assigns, conveys, transfers or disposes of any property on terms and conditions which include the payment for the assignment, conveyance, transfer, or disposal of the property by periodical payments which, in the opinion of the Commissioner, are either wholly or in part really in the nature of income of that person, such of those payments as are derived in the year of income shall to the extent to which they are in that opinion in the nature of income be included in his assessable income.

Access to books, &c. Com. s. 263.

249. The Commissioner, or any officer authorised by him in that behalf, shall at all times have full and free access to all buildings, places, books, documents and other papers for any of the purposes of this Act, and for any such purpose may make extracts from or copies of any such books, documents or papers.

Department to obtain information and evidence. Com. s. 264. Cf. U.K. 8 & 9 Geo. 5 c. 40, ss. 104, 105 144.

250. (1) The Commissioner may by notice in writing require any person, whether a taxpayer or not, including any officer employed in or in connexion with any department of the Government or by any public authority—

(*a*) to furnish him with such information as he requires; and

(*b*) to attend and give evidence before him or before any officer authorised by him in that behalf concerning his or any other person's income or assessment, and may require him to produce all books, documents and other papers whatever in his custody or under his control relating thereto.

(2) The Commissioner may require the information or evidence to be given on oath and either verbally or in writing and for that purpose he or the officer so authorised by him may administer an oath.

(3) The regulations may prescribe scales of expenses to be allowed to persons required under this section to attend.

Deductions and refunds in connexion with income tax on incomes for 1916-1917. 1310, 1917, s. 10 (part). 1337 1918, s. 11.

251. (1) If any taxpayer included in his return of income for the period of twelve months ending on the thirtieth day of June, nineteen hundred and seventeen, any income already included in a previous return furnished by him pursuant to the Taxation Act, 1915, and again paid income tax on such income, or any part thereof, he or his legal personal representative shall be entitled, upon his permanently ceasing to be a taxpayer by death or otherwise, to claim as a deduction from the taxable amount of his income shown in the final return furnished by him or on his behalf pursuant to this Act the amount of taxable income so twice accounted for on which income tax was again paid, and if such last mentioned amount is greater than the taxable amount of income shown in such final return, then the Commissioner shall refund to such taxpayer or his legal personal representative such part of the income tax paid by the taxpayer pursuant to this section as in the opinion of the Commissioner is attributable to the amount of the deficiency.

(2) In any case where the income of a taxpayer derived from any particular source ceases without the taxpayer ceasing to be a taxpayer, and such income was included by the taxpayer in his return of income for the period of twelve months ending on the thirtieth day of June, nineteen hundred and seventeen, and was also included in a previous return furnished by him pursuant to the Taxation Act, 1915, the Commissioner shall allow the taxpayer to deduct the amount of such income from the taxable amount of his income as shown in the return furnished by the taxpayer pursuant to this Act next after such income ceases, and in any case where a deduction is allowed if the amount allowed to be deducted is greater than the amount of such last-mentioned income then a refund shall be made to the taxpayer by the Commissioner of such part of the income tax paid by the taxpayer pursuant to this section as in the opinion of the Commissioner is attributable to the amount of the deficiency. Such first-mentioned income shall not be taken into account in making the deduction provided for by subsection (1) hereof.

(3) Any taxpayer who considers himself aggrieved by any decision of the Commissioner under this section may object to and appeal against that decision in manner prescribed in Part V. as if the decision were an assessment.

(4) Any claim for a deduction or refund under this section may be made at any time after the taxpayer has permanently ceased to be a taxpayer or, as the case may be, after his income from a particular source has ceased, and for the purpose of granting a taxpayer any such deduction or refund any assessment may be reopened at any time.

Refund of overpaid taxes.
Cf. U.K. 13 & 14 Geo. 5 c. 14, s. 30.

252. (1) If the Commissioner is satisfied that an overpayment of any tax has been made, he shall, whether an application for refund is made or not, refund to the taxpayer the sum overpaid, or may set off the whole or any part of that sum against any other tax due by the taxpayer.

(2) This section, without any further appropriation or warrant, shall be sufficient authority for the Commissioner to make any such refund.

Release of taxpayers in cases of hardship.
Cf. Com. s. 265.

253. (1) There shall be a board to be known as the Taxpayers' Relief Board consisting of the Commissioner, a law officer of the Crown, and the Under-Treasurer, or of such substitutes for all or any of them as the Treasurer appoints from time to time. Any such substitute appointed to the board shall hold office during the Treasurer's pleasure.

The Commissioner, if he is personally a member, shall be chairman of the board, and if he is not, the Treasurer shall appoint a member of the board to be chairman.

At all meetings of the board the decision of the majority shall prevail.

(2) In any case where it is shown to the satisfaction of the board that—

(*a*) a taxpayer has suffered such a loss or is in such circumstances ; or

(*b*) owing to the death of a person, who, if he had lived, would have been liable to pay tax, the dependants of that person are in such circumstances,

that the exaction of the full amount of tax will entail serious hardship, the board may release the taxpayer or the trustee of the estate of the deceased person (as the case may be) wholly or in part from his liability, and the Commissioner shall make such entries in the records of his office as are necessary for that purpose.

(3) Where the amount of the taxpayer's liability is less than twenty pounds, the Commissioner alone may exercise the power of release under this section.

Registration of tax agents.

254. (1) In this section "Registrar" means the Registrar of Companies under The Companies Act, 1934.

(2) No person other than a barrister or a solicitor, or a person exempted under this section, shall demand, receive, or be entitled to recover or set-off, any fee for or in relation to the preparation of any income tax return for a taxpayer or for or in relation to the transaction of any business on behalf of a taxpayer in income tax matters unless he is registered by the Registrar as a tax agent: Provided that the Registrar may at his discretion exempt any person from this section upon being satisfied that the total income derived by that person as a tax agent during the period of twelve months preceding the date of his application did not exceed twenty pounds per annum, and may grant to that person a certificate of exemption in that behalf which shall have a currency of one year, but may be annually renewed.

s. 254. PEARSON v. REDPATH (1940) S.A.S.R. 116. Where the defendant prepared an income tax return contemporaneously with performing other work for a person and gave a receipt for the fee charged therefor which purported to describe the work performed but contained no reference to the preparation of the return, held that, in the circumstances of the case, the defendant, who was an unexempted person, was properly convicted of an offence against the section..

The amendments made to section 254 came into operation on 20th November, 1941. *See* section 38 (3) of the Income Tax Assessment Act Amendment Act, 1941.

Substituted by 37, 1941, s. 37.

(3) No person other than a barrister or solicitor or a person registered by the Registrar as a tax agent shall—

(*a*) hold himself out as a tax agent or as being willing for reward to prepare any income tax return for a taxpayer ;

(*b*) carry on business as a tax agent.

Inserted by 37, 1941, s. 37.

(3a) Any person who contravenes subsection (2) or subsection (3) of this section shall be guilty of an offence and liable to a fine not exceeding one hundred pounds.

Inserted by 37, 1941, s. 37.

(3b) Proceedings for an offence of demanding, receiving or setting-off a fee contrary to this section may be instituted at any time not later than two years after the time of the commission of the offence.

(4) Registration as a tax agent may be obtained on application to the Registrar.

(5) Every applicant for registration as a tax agent shall pay to the Registrar, in aid of the general revenue of the State, a fee of one guinea, and no application shall be considered until the fee is paid.

(6) If the applicant satisfies the Registrar that he is a fit and proper person to prepare income tax returns and transact business on behalf of taxpayers in income tax matters, the Registrar shall register him as a tax agent.

(7) Where a partnership carries on the business of tax agents it shall be sufficient if one partner is registered on behalf of the partnership. Where a company carries on the business of tax agents it shall be sufficient if a person appointed in writing by the company is so registered on behalf of the company : Provided that no partnership or company shall be entitled to carry on such business unless all work done by the partnership or company in connexion with that business is done under the supervision or control of a person registered under this section.

(8) Registration as a tax agent shall remain in force until cancelled under this Act.

(9) The Registrar—

(*a*) may cancel the registration of any tax agent upon proof that the tax agent or his representative has prepared a return which is false in any material particular, or has neglected his principal's business, or has been guilty of misconduct as a tax agent, or if in the opinion of the Registrar he is not a fit or proper person to be or remain registered :

(*b*) shall cancel the registration of a tax agent upon his death, or his permanently ceasing to carry on business as a tax agent.

(10) If through the neglect of a barrister or solicitor or a registered tax agent a penalty or an additional tax is charged against a taxpayer, the barrister or solicitor or the registered tax agent shall be liable to pay to the taxpayer the amount of that penalty or additional tax, and that amount may be recovered by his principal from him in an action, but this provision shall not be construed so as to exonerate the taxpayer from his liability.

(11) For the purpose of this section the Registrar may by notice in writing require any person—

(*a*) to furnish him with such information as he requires

(*b*) to attend and give evidence before the Registrar:

(*c*) to produce any books, documents, and other papers whatsoever in the custody or under the control of that person in relation to any matter before the Registrar.

The Registrar may take, on oath or affirmation, the evidence of any person who is present before him and may administer an oath or affirmation to any such person binding him to answer truly all questions put to him touching the matter before the Registrar.

(12) Any person who—

(*a*) in any particular fails to comply with any such notice; or

(*b*) knowingly furnishes the Registrar with any false information; or

(*c*) refuses to be sworn or appear when so required by the Registrar; or

(*d*) refuses to answer any question put to him by the Registrar,

shall be guilty of an offence and liable to a penalty not exceeding fifty pounds.

(13) Any person who on oath or affirmation wilfully gives any false evidence before the Registrar shall be guilty of perjury and may be prosecuted and punished for that offence in the Supreme Court.

Regulations. Com. s. 266.

255. The Governor may make regulations, not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed or which are necessary or convenient to be prescribed for giving effect to this Act, and for prescribing penalties recoverable summarily and not exceeding fifty pounds for any breach of the regulations.

SCHEDULE.

ACTS REPEALED.

Number and Year of Act.	Title of Act.	Extent of Repeal.
No. 1787 of 1927	Taxation Act, 1927	So far as they apply to income tax.
No. 1830 of 1927	Taxation Amendment Act, 1927	
No. 1875 of 1928	Taxation Act, 1928	
No. 1943 of 1929	Taxation Act, 1929	
No. 1960 of 1930	Taxation Act, 1930	
No. 2007 of 1931	Taxation Act, 1931	
No. 2072 of 1932	Taxation Act, 1932	
No. 2127 of 1933	Taxation Act, 1933	
No. 2176 of 1934	Taxation Act, 1934	
No. 2233 of 1935	Taxation Act, 1935	

TABLES OF ACTS OF THE PARLIAMENT OF SOUTH AUSTRALIA.

TABLE OF PUBLIC GENERAL ACTS OF THE PARLIAMENT OF SOUTH AUSTRALIA, INCLUDING CROSS REFERENCES.

The following table contains a list of the public Acts of general application of the Parliament of South Australia which were unrepealed as at 22nd May, 1942.

In the case of an Act reprinted in Volumes 1 to 8 of the South Australian Statutes, 1837-1936, a reference is given in the table to the volume and page where the Act is printed. In the case of any other Act a reference is given to the annual volume of Statutes in which the Act is printed.

Since the publication of the South Australian Statutes, 1837-1936, some Acts have been reprinted pursuant to the Amendments Incorporation Act, 1937. The table contains a reference to all such reprinted Acts; in some instances, the reprinted Act has been included in the annual volume of Statutes and in those cases a reference is given to the volume and page where the Act is reprinted.

The table also includes cross references to the subject matters dealt with by legislation.

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Accidents, Notice of *see* Hospitals: Road Traffic.		
Accumulations *see* Law of Property.		
Action, Survival of Causes of *see* Survival of Causes of Action.		
Acts, Administration of *see* Administration of Acts.		

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Acts, Reprint of *see* Acts Republication : Amendments Incorporation.		
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THE WOODS AND FORESTS ACT, 1882-1935	8	675
Wool Dealers *see* Hide, Skin, and Wool Dealers.		
Wool Liens *see* Stock Mortgages and Wool Liens.		
WORKMEN'S COMPENSATION ACT, 1932-1935	8	693
WORKMEN'S COMPENSATION ACT AMENDMENT ACT, 1938.	1938	274
WORKMEN'S COMPENSATION ACT, 1932-1938 (*As reprinted pursuant to the Amendments Incorporation Act*, 1937)	—	—

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WORKMEN'S COMPENSATION ACT AMENDMENT ACT, 1940 ..	1940	339
WORKMEN'S COMPENSATION ACT AMENDMENT ACT, 1941 ..	1941	242
THE WORKMEN'S LIENS ACT, 1893-1936	8	733
WRONGS ACT, 1936	8	750
WRONGS ACT AMENDMENT ACT, 1939	1939	97
WRONGS ACT AMENDMENT ACT, 1940	1940	151
Wrongs *see also* Survival of Causes of Action.		

TABLE OF PUBLIC ACTS WHICH ARE OBSOLETE OR SUPERSEDED OR OF LOCAL OR RESTRICTED APPLICATION.

The following table contains a list of the public Acts of the Parliament of South Australia which were unrepealed as at 22nd May, 1942, and which were of a local or restricted application or of which the operation had been superseded by Commonwealth legislation or wholly or partially exhausted. These Acts are not included in Volumes 1 to 8 of the South Australian Statutes, 1837-1936.

Title of Act.	Year.	Number.
Adelaide Electric Supply Company's Act, 1931 ..... *See also* (in the Table of Private Acts) The South Australian Electric Light and Motive Power Company's Act, 1897 *and* The Adelaide Electric Supply Company's Act, 1922	1931	2009
The Adelaide Gaol Reserve Alteration Act, 1911	1911	1039
Adelaide Park Lands Act, 1928	1928	1868
The Adelaide Park Lands Alteration Act, 1913	1913	1140
Adelaide Park Lands Alteration Act, 1917	1917	1275
Adelaide Park Lands Appropriation Act, 1880	1880	171
The Adelaide Show Grounds Act, 1913	1913	1136
Adelaide Show Grounds Act Amendment Act, 1923	1923	1590
Adelaide Show Grounds Act Amendment Act, 1925	1925	1706
Adelaide Show Grounds Act Amendment Act, 1935	1935	2202
Alberton Cemetery Act, 1938	1938	2396
Angas Recreation Park Act, 1937	1937	2347
Appropriation Act, 1936	1936	2295
Appropriation Act, 1937	1937	2349
Appropriation Act (No. 2), 1937	1937	2364
Appropriation Act, 1938	1938	2397
Appropriation Act, 1939	1939	10
Appropriation Act, 1940	1940	17
Appropriation Act (No. 2), 1940	1940	30
Appropriation Act, 1941.....	1941	9
Appropriation Act (No. 2), 1941	1941	33
The Copyright Act, 1878	1878	95
The Drought Relief Act, 1914	1914	1165
Drought Relief Act Amendment Act, 1920	1920	1433
Drought Relief Act, 1919	1919	1397
Drought Relief Act, 1923	1923	1557
Drought Relief Act, 1926	1926	1731
Drought Relief Act, 1927	1927	1832
Drought Relief Act, 1928	1928	1886
Drought Relief (Extension) Act, 1929	1929	1926
The Encounter Bay, Goolwa, and Waitpinga Boundaries Act	1884	313
Farmers Relief Act, 1931	1931	1996

Title of Act.	Year.	Number.
Farmers Relief Act Extension Act, 1931	1931	2057
Farmers Relief Act, 1932	1932	2100
French Red Cross Fund Act, 1940	1940	26
Frost Relief Act, 1927	1927	1829
Funding Loan Act, 1932	1932	2086
Gladstone Park Lands Act, 1880	1880	178
Glenelg Soldiers' Memorial Site Act, 1921	1921	1468
Hailstorm Relief (Validation) Act, 1925	1925	1664
Henley and Grange Alignment Act, 1940	1940	8
Hummock Hill to Iron Knob Tramway Extension Act, 1927	1927	1821
See also (in the Table of Public General Acts) The Broken Hill Proprietary Company's Indenture Act, 1937, *and* (in the Table of Private Acts) The Broken Hill Proprietary Company, Limited's, Hummock Hill to Iron Knob Tramway and Jetties Act, 1900		
The Insolvent Act, 1886	1886	385
The Insolvent Act Amendment Act, 1887	1887	404
The Insolvent Act Amendment Act, 1896	1896	655
The Insolvent Act Further Amendment Act, 1914	1914	1162
Insolvent Act Further Amendment Act, 1915	1915	1191
Insolvent Act Further Amendment Act, 1918	1918	1340
Insolvent Act Amendment Act, 1925	1925	1709
Jubilee Exhibition Act, 1885	1885	351
Lady Kintore Cottages Act, 1920	1920	1430
Largs Fort Encroachment Act, 1884	1884	330
Main Roads Fund Act, 1920	1920	1424
Main Roads Fund Act, 1922	1922	1535
The Married Woman's Property Amendment Act, 1898	1898	701
Mile End Overway Bridge Act, 1925	1925	1713
The Morphett Street Bridge Act	1881	222
Motor Spirit Vendors' Agreement (Validation) Act, 1927	1927	1791
Mount Bold Waterworks Act, 1931	1931	2050
North Terrace and Railway Lands Act, 1926	1926	1742
North Terrace Alignment Act, 1925	1925	1715
North Terrace (Alignment) Act, 1929	1929	1928
Parliamentary Buildings Act, 1877	1877	87
Police Pensions Act, 1930	1930	1952
The Poonindie Exchange Act, 1895	1895	631
Port Adelaide Canal Supplementary Act, 1889	1889	473
See also (in the Table of Private Acts) The Port Adelaide Canal Act		
Port Adelaide Public Recreation Ground Act, 1878	1878	91
Port Adelaide Reserves Act, 1871	1871	6
Port Adelaide Water Frontage Act, 1886	1886	373
Port Adelaide Water Frontage Act, 1902	1902	810
The Port Adelaide Water Frontage Act, 1910	1910	1012
Port Augusta Park Lands Act, 1882	1882	258
The Port Lincoln Catholic Church Property Act	1879	134
Port Pirie Drill Hall Site Act, 1921	1921	1470
Port Pirie Laboratory Site Act, 1922	1922	1537
Port Pirie Park Lands Act, 1932	1932	2090
Public Purposes Loan Act, 1933	1933	2109
Public Purposes Loan Act, 1934	1934	2146
Public Purposes Loan Act, 1935	1935	2226

Title of Act.	Year.	Number.
Public Purposes Loan Act, 1936	1936	2262
Public Purposes Loan Act, 1937	1937	2345
Public Purposes Loan Act, 1938	1938	2386
Public Purposes Loan Act, 1939	1939	7
Public Purposes Loan Act, 1940	1940	6
Public Purposes Loan Act, 1941	1941	12
The Public Service Superannuation Fund Act, 1902	1902	792
Public Service Superannuation Fund Act Amendment Act, 1919	1919	1360
Pyap Irrigation Trust Act Amendment Act, 1926	1926	1772
See also (in the Table of Private Acts) The Pyap Irrigation Trust Act, 1923		
The Railway and Corporation Lands Act, 1904	1904	853
Railway Acts—		
See also Railway Acts (in the Table of Private Acts)		
Adelaide and Gawler Town Railway Act, 1854	1854	18
The Adelaide and Gawler Town Railway Extension Act	1857-8	10
The Adelaide and Gawler Town Railway Further Extension Act	1858	2
Adelaide City and Port Railway Act, 1851	1851	1
Adelaide and Port Railway Loan Act, 1852	1852	12
Adelaide and Port Railway Loan Act, 1853	1853	18
The Adelaide and Port Adelaide Railway Extended Accommodation Act, 1873	1873	2
The Adelaide Loop-Line Railway Act, 1908	1908	966
The Adelaide Loop-Line Railway Act Amendment Act, 1909	1909	995
Adelaide to Nairne Railway Act, 1878	1878	117
Angle Pole Railway Act, 1887	1887	413
Barunga Gap Railway, 1877	1877	72
Blyth to Gladstone Railway Act, 1891	1891	522
The Brinkworth to Port Broughton Railway Act, 1910	1910	1015
Broadening of Gauge (Brinkworth to Gladstone) Act, 1925	1925	1667
Bumbunga to Lochiel Railway Act, 1923	1923	1595
Burra and Hallett Railway Act, 1876	1876	31
The Darke's Peak Railway Act, 1909	1909	982
The Darke's Peak Railway Act Amendment, 1911	1911	1042
The District Railways Act, 1911	1911	1067
Dry Creek and Port Adelaide Railway Act, 1866	1866-7	15
The Dry Creek and Port Adelaide Deviation Act, 1911	1911	1051
Farina Town and Hergott Springs Railway Act, 1881	1881	226
Forrester's to Burra Railway Act, 1867	1867	20
The Gawler to Angaston Railway Act, 1907	1907	942
The Gawler to Angaston Railway Act Amendment Act, 1909	1909	984
The Gawler to Angaston Railway Act Amendment Act, 1910	1910	1016
The Gawler Town Railway Further Extension Act to Section 1403	1859	20
The Gladstone and James Town Railway Act, 1876	1876	28
Gladstone and Laura Railway Act, 1882	1882	253
The Glenelg Railways Purchase Act, 1899	1899	726

Title of Act.	Year.	Number.
Railway Acts—*continued.*		
The Goodwood to Willunga Railway Act, 1909	1909	993
The Goodwood to Willunga Railway Act, 1910	1910	1017
The Grange and Henley Beach Railway Act, 1898 ..	1898	698
The Grange and Henley Beach Railway Alteration Act, 1911	1911	1041
The Goolwa Loop Line Railway Act, 1913	1913	1145
The Guaranteed Railways Act Amendment Act, 1913	1913	1113
Hallett to Terowie Railway Act, 1878	1878	97
Hamley Bridge and Balaklava Railway Act, 1877 ..	1877	62
The Harbor and Railway Act, 1901	1901	765
The Harbor and Railway Extension Act, 1910	1910	1011
Hergott Springs and Primrose Springs Railway Act, 1883	1883	281
The Hundred of Solomon and Decres Bay Railways Act, 1912	1912	1080
The Hundred of Solomon and Decres Bay Railway Act Amendment Act, 1913	1913	1142
Kadina and Wallaroo Railway Act, 1877.....	1877	76
Kadina and Wallaroo Railway Act, 1879.....	1879	149
Kadina to Barunga Gap Railway Act, 1876	1876	40
Kapunda and North-West Bend Railway Act, 1876 .	1876	27
Kielpa to Mangalo Hall Railway Act, 1916	1916	1265
Kimba to Buckleboo Railway Act, 1923	1923	1592
Kowulka Railway Act, 1922.....	1922	1536
The Laura to Booleroo Centre Railway Act, 1907 ...	1907	941
The Laura to Booleroo Centre Railway Act Amendment Act, 1910	1910	1014
Moonta and Gawler Town Railways Acts Repealing Act, 1931	1931	2038
Mount Barker and Strathalbyn Railway Act, 1881..	1881	221
Mount Gambier and Naracoorte Railway Act, 1884..	1884	327
The Mount Hope Railway Act, 1912.....	1912	1094
The Mount Pleasant, Sedan, and Truro Railways Act, 1914	1914	1180
The Nairne to the Victorian Border Railway Act, 1882	1882	265
Nairne to Victorian Border Railway Deviation Act, 1924	1924	1622
Naracoorte to Tatiara Railway Act, 1879	1879	131
North-Western Railways System Development Act, 1917	1917	1307
Palmer to Monarto Railway Act, 1916	1916	1266
The Paringa to Renmark Railway Act, 1914	1914	1177
The Peebinga, Paringa, Loxton and Waikerie Railways Act, 1912	1912	1088
Pinnaroo Railway Act	1903	831
Pinnaroo Railway Act Amendment Act, 1907	1907	928
The Pinnaroo Railway Act Further Amendment Act, 1908	1908	955
The Pinnaroo Railway Act Further Amendment Act, 1914	1914	1176
The Petersburg and Border Railway Act, 1884	1884	328
The Petersburg and Border Railway Amendment Act, 1886	1886	377

Title of Act.	Year.	Number.
Railway Acts—*continued.*		
The Port Adelaide and Semaphore Railway Act, 1874	1874	13
Port Adelaide and Semaphore Railway Act Amendment Act, 1875	1875	14
The Port Adelaide and Semaphore Railway Amendment Act, 1880	1880	174
Port Adelaide and Semaphore Railway Deviation Act, 1917	1917	1297
Port Adelaide and Semaphore Railway Deviation Act Amendment Act, 1922	1922	1526
The Port Adelaide, Glanville, and Largs Additional Railway Act, 1908	1908	965
Port Augusta and Government Gums Railway Act, 1876	1876	26
The Port Augusta and Northern Railway Act, 1862	1862	28
The Port Broughton Railway Act	1873	7
The Port Lincoln Railway Act, 1905	1905	882
The Port Lincoln Railway Extension Act, 1907	1907	932
The Port Lincoln Railway Extension Act, 1909	1909	985
The Port Pirie Railway Act	1873	8
The Port Wakefield and Kadina Railway Act	1873	9
The Port Wakefield to Hoyles Plains Tramway Act, 1866	1866-7	25
The Port Wakefield and Hoyle's Plains Tramway Extension Act	1873	10
Railway Crossings (Bowden) Act, 1922	1922	1524
The Railway Deviations Act, 1896	1896	661
Railways Guarantees Abolition Act, 1917	1917	1288
Railways Guarantees Abolition Act Amendment Act, 1918	1918	1328
Railways Transfer Act, 1927	1927	1840
Renmark to Barmera Railway Act, 1925	1925	1675
The Riverton to Spalding Railway Act, 1913	1913	1129
Rivoli Bay North and Mount Gambier Railway Act, 1876	1876	30
The Robertstown Railway Act, 1911	1911	1070
The Robertstown Railway Act Amendment Act, 1912	1912	1081
Roseworthy to Forresters Railway Act, 1866-7	1866-7	24
Roseworthy to Forrester's Railway Amendment Act, 1867	1867	18
The Salisbury to Long Plains Railway Act, 1913	1913	1139
The South-Eastern Railway Act, 1871	1871	7
Strathalbyn and Middleton Tramway Act, 1866	1866	1
The Strathalbyn and Victor Harbor Railway Act, 1883	1883	294
The Tailem Bend and Brown's Well Railway Act, 1909	1909	980
Tatiara to Border Town Railway Act, 1881	1881	200
Terowie to Pichirichi Railway Act, 1878	1878	103
Victor Harbor and Strathalbyn Tramways Amendment Act, 1869-70	1869-70	14
The Wallaroo Railway Station Extension Act, 1886	1886	371
Wallaroo to Moonta Railway Act, 1890	1890	490
Wanbi to Moorook Railway Act, 1923	1923	1586
Wandana to Penong Railway Act, 1917	1917	1292
The Wandilo and Glencoe Railway Act, 1903	1903	843

Title of Act.	Year.	Number.
Railway Acts—*continued.*		
The Wandilo and Glencoe Railway Act Amendment Act, 1909	1909	990
The Wilmington Railway Act, 1913	1913	1137
Road (Hundred of MacDonnell) Acquisition Act, 1923	1923	1578
Road (Thebarton State School) Acquisition Act, 1918	1918	1345
Road (Wirrabara Forest) Acquisition Act, 1917	1917	1315
Roads Loan Act, 1923	1923	1579
Roads (Magill Home and Yatala Quarry) Acquisition Act, 1915	1915	1219
South-Eastern Lands Contract Annulment Act, 1917	1917	1300
Statute Law Revision Act, 1934	1934	2168
Statute Law Revision Act, 1935	1935	2246
Statute Law Revision Act, 1936	1936	2293
Statute Law Revision Act (No. 2), 1936	1936	2316
Strathalbyn Soldiers' Memorial Gardens Act, 1940	1940	51
Succession Duties (Peter Waite Benefactions) Act, 1920	1920	1422
Supply Act (No. 1), 1936	1936	2260
Supply Act (No. 2), 1936	1936	2275
Supply Act (No. 1), 1937	1937	2338
Supply Act (No. 2), 1937	1937	2339
Supply Act (No. 1), 1938	1938	2382
Supply Act (No. 2), 1938	1938	2385
Supply Act (No. 1), 1939	1939	1
Supply Act (No. 2), 1939	1939	2
Supply Act (No. 1), 1940	1940	1
Supply Act (No. 2), 1940	1940	3
Supply Act (No. 1), 1941	1941	1
Supply Act (No. 2), 1941	1941	3
The Teachers Superannuation Act, 1890	1890	485
The Teachers Superannuation Amendment Act, 1897	1897	684
The Teachers Superannuation Further Amendment Act, 1904	1904	868
Teachers Superannuation Act Further Amendment Act, 1922	1922	1508
Teachers Superannuation Act Amendment Act, 1928	1928	1857
The Transcontinental Railway Grant Act, 1911	1911	1069
The Transcontinental Railway Land Grant Amendment Act, 1912	1912	1079
Transcontinental Railway Land Grant Act Amendment Act, 1924	1924	1608
The University Land Act, 1929	1929	1944
Victor Harbor Foreshore Act, 1917	1917	1281
Victor Harbor Foreshore Act, 1926	1926	1750
Voluntary Wheat Pool Agreement Ratification Act, 1924	1924	1620
Voluntary Wheat Pool Agreement Ratification Act, 1925	1925	1690
Wallaroo Park Lands Resumption Act, 1924	1924	1626
The Wallaroo Railway Lands Act, 1912	1912	1085
The West Terrace Cemetery Extension Act, 1904	1904	852
The Wolseley Educational Lands Resumption Act, 1883	1883-4	301
Young Men's Christian Association of Port Pirie Act, 1918	1918	1349

TABLE OF PRIVATE ACTS.

The following table contains a list of the private Acts of the Parliament of South Australia which were unrepealed as at 22nd May, 1942. These Acts are not included in Volumes 1 to 8 of the South Australian Statutes, 1837-1936.

Title of Act.	Year.	Number.
The Adelaide Electric Supply Company's Act, 1922.....	1922	—
See also The South Australian Electric Light and Motive Power Company's Act, 1897 *and* (in the Table of Public Acts of Restricted Application) The Adelaide Electric Supply Company's Act, 1931		
The Adelaide Fruit and Produce Exchange Act, 1903 ...	1903	—
Adelaide Marine and Fire Assurance Company Act, 1864	1864	—
The Adelaide Marine and Fire Assurance Company Act Amendment Act, 1881	1881	—
The Adelaide Marine and Fire Assurance Company Further Amendment Act, 1885	1885	—
Adelaide Synagogue Act, 1881	1881	—
The Adelaide Synagogue Act, 1881, Amendment Act	1895	—
Adelaide Workmen's Homes Incorporated Act, 1933.....	1933	—
Angas College Trusts Act, 1921	1921	—
Australian Mutual Provident Society Act, 1874	1874	—
Australian Trust Company Act, 1861	1861	—
Bagot's Executor Company Act	1910	—
Bank of Adelaide Act, 1865	1865	—
The Bank of Adelaide Act Amendment Act, 1904	1904	—
The Bank of Adelaide Act Amendment Act, 1920.....	1920	—
The Bank of Adelaide's Registration under the Companies Act 1892 Act	1928	—
Boy Scouts Association—South Australian Branch—Incorporation Act.....	1940	—
The Catholic Church Endowment Society, Incorporated, Sale of Lands Act	1896	—
The Church of England Clergy Superannuation Act, 1935	1935	—
Church of England Endowment Society Act	1891	—
Church of England Succession Act	1893	—
Church of Saint Mary Magdalene, Adelaide, Alteration of Trusts Act, 1919	1919	—
The Church of The Holy Trinity, Adelaide, Revocation and Alteration of Trusts and Sale of Land Act, 1919....	1919	—
Commercial Bank Act, 1878	1878	—
The Corporation of St. John's Church Act, 1886	1886	—
The Corporation of St. John's Church Act, 1886, Amendment Act, 1920	1920	—
The David Bower Estate Act, 1920	1920	—
The East-End Market Act, 1872	1872	—
Elders Executor Company's Act, 1910	1910	—
Elders Executor Company's Amendment Act, 1915.....	1915	—
Executors Company's Act, 1885	1885	—
Executors Company's Amendment Act, 1900	1900	—
Executors Company's Amendment Act, 1915	1915	—
Farmers Co-operative Executors Act, 1919	1919	—

Title of Act.	Year.	Number.
Hagen Lands Act, 1852	1852	—
James Brown Memorial Trust Incorporation Act, 1894...	1894	—
The James Umpherston Trusts Act, 1926	1926	—
Kensington and Norwood Boundaries Act, 1878	1878	—
Kingsland Irrigation Company Act, 1922	1922	—
Leigh Trust Incorporation Act, 1929	1929	—
The Liverpool and London and Globe Insurance Company's Act of 1879	1879	—
The Loxton District Hospital Purposes Act, 1927	1927	—
Mercantile Marine Insurance Company Act, 1869-70	1869-70	—
The Mercantile Marine and Fire Insurance Company's Amending Act	1878	—
The Methodist Church Act, 1911	1911	—
Methodist Ladies College Incorporation Act, 1920	1920	—
The Methodist Union Act, 1900	1900	—
Moonta Gas Company's Act	1873	—
Moonta Gas Company's Sale Act, 1882	1882	—
Murray River Company Act, 1853	1853	—
National Bank of Australasia Act, 1859	1859	—
National Bank of Australasia Amendment Act, 1860	1860	—
National Bank Act Amendment Act, 1863	1863	—
National Marine and Fire Insurance Company Act, 1867	1867	—
National Marine Insurance Company's Act Amendment Act, 1873	1873	—
The Parkin Trust Incorporated Act, 1926	1926	—
Paxton Title Act, 1885	1885	—
Port Adelaide Canal Act	1887	—
See also (in the Table of Public Acts of Restricted Application) The Port Adelaide Canal Supplementary Act, 1889		
The Presbyterian Church of South Australia Act	1899	—
Prince Alfred College Incorporation Act, 1878	1878	—
The Provincial Gas Company's Act	1868-9	—
Pyap Irrigation Trust Act, 1923	1923	—
See also (in the Table of Public Acts of Restricted Application) The Pyap Irrigation Trust Act Amendment Act, 1926		
Railways Acts—		
See also Railway Acts (in the Table of Public Acts of Restricted Application)		
Adelaide City and Port Railway Act, 1850	1850	1
Adelaide City and Port Railway Guarantee Act, 1850	1850	4
The Broken Hill Proprietary Company, Limited's Hummock Hill to Iron Knob Tramway and Jetties Act, 1900	1900	—
See also (in the Table of Public General Acts) The Broken Hill Proprietary Company's Indenture Act, 1937, *and* (in the Table of Public Acts of Restricted Application) The Hummock Hill to Iron Knob Tramway Extension Act, 1927		
Glenelg Railway Act Further Amendment Act, 1889.	1889	—
Grange and Military Road Railway Act	1878	—
Largs Bay Railway Act	1882	—
The Wallaroo Railway Act	1861	—

Title of Act.	Year.	Number.
Railway Acts—*continued.*		
The Wallaroo Railway Amendment Act, 1862	1862	—
The Wallaroo Railway Further Amendment Act	1875	—
Returned Sailors and Soldiers' Imperial League Club (Licensing) Act, 1934	1934	—
River Murray Navigation Company Act, 1853	1853	—
Royal Institution for the Blind Act, 1934	1934	—
Saint Andrew's Church, Walkerville, Alteration of Trusts Act	1919	—
Saint Paul's Church, Port Adelaide, Sale of Lands Act	1914	—
Saint Peter's Collegiate School Ordinance, 1849	1849	1
Saint Peters Collegiate School Ordinance Amendment Act	1889	—
The Salvation Army (South Australian) Property Trust Act, 1931	1931	—
Scotch College, Adelaide, Incorporated Act, 1922	1922	—
Stirling Trust Estate Act, 1857-8	1857-8	—
South Australian Banking Company Act, 1843	1843	—
South Australian Company Act, 1840	1840	8
South Australian Company's Land Act, 1852	1852	—
The South Australian Electric Light and Motive Power Company's Act, 1897	1897	—
See also The Adelaide Electric Supply Company's Act, 1922, *and* (in the Table of Public Acts of Restricted Application) The Adelaide Electric Supply Company's Act, 1931		
The South Australian Gas Company's Act, 1861	1861	—
South Australian Gas Company Amendment Act, 1874	1874	—
The South Australian Gas Company's Further Amendment Act, 1882	1882	—
South Australian Gas Company's Act, 1912	1912	—
South Australian Gas Company's Act, 1919	1919	—
See also (in the Table of Public General Acts) the Gas Act, 1924		
South Australian Marine and Fire and Life Assurance Company Act, 1842	1842	—
South Australian Mining Association Act, 1851	1851	10
South Australian Mutual Insurance Association Act, 1853	1853	—
South Australian Mutual Life Assurance Society Act, 1880	1880	—
The South Australian Wesleyan Methodists Act, 1887	1887	—
South Australian Widows' Fund and General Annuity Endowment Society Act, 1850	1850	13
The Spicer Cottages Trust Act, 1934	1934	—
The Spicer Cottages Trust Act Amendment Act, 1938	1938	—
St. George's Church, Woodforde, Revocation of Trusts and Sale of Lands Act, 1920	1920	—
The Thorngate Estate Act	1911	—
The Town and Country Bank Act, 1881	1881	—
Union Bank of Australia Act, 1850	1850	11
Way College Incorporation Act, 1899	1899	—
The Wyatt Benevolent Institution Incorporated Act	1935	—

TABLE OF ACTS REPEALED.

The following table contains a list of all Acts which have been repealed since the publication in April, 1937, of the South Australian Statutes, 1837-1936.

Title of Act Repealed.	Title of Repealing Act.
The Adelaide Gunpowder Magazine Act ...	Statute LawRevision Act, 1937
The Adulteration of Wine and Brandy Act, 1907	Adulteration of Wine and Brandy (Repeal) Act, 1941
The Amendments Incorporation Act, 1914 .	Amendments Incorporation Act, 1937
Collections for Unemployment Act, 1930 ...	Collections for Charitable Purposes Act, 1939
Commonwealth Powers (Air Navigation) Act, 1921	Air Navigation Act, 1937
Cornsacks Act, 1931	Statute Law Revision Act, 1937
Cornsacks Act Amendment Act, 1932	Statute Law Revision Act, 1937
Cornsacks Act Amendment Act, 1933	Statute Law Revision Act, 1937
Cornsacks Act Amendment Act, 1934	Statute Law Revision Act, 1937
Cornsacks Act Amendment Act, 1935	Statute Law Revision Act, 1937
The Guardianship of Infants Act, 1887.....	Guardianship of Infants Act, 1940
Juries Act, 1844.....	Statute Law Revision Act, 1937
Loans for Fencing and Water Piping Act, 1930	Loans for Fencing and Water Piping Act, 1938
Margarine Act, 1934	Margarine Act, 1939
The Mining on Private Property Act, 1909 ..	Mining Act Amendment Act, 1941
Mining on Private Property Act Amendment Act, 1916	Mining Act Amendment Act, 1941
Money-lenders Act, 1924	Money-lenders Act, 1940
Public Library, Museum, and Art Gallery, and Institutes Act, 1936	Libraries and Institutes Act, 1939
State Salaries (Commonwealth Taxation) Act, 1916	Statute Law Revision Act, 1937

TABLE OF ACTS AFFECTED BY AMENDMENT OR JUDICIAL DECISION.

TABLE OF ACTS AFFECTED BY AMENDMENT OR JUDICIAL DECISION.

This table contains a list of Acts which have been amended by Acts passed since the publication in April, 1937, of the South Australian Statutes, 1837-1936. Under the title of every Act so amended are shown the sections affected, the number and section of the amending Act, and the page of the Annual Volume of Statutes in which the section of the amending Act is printed.

The table also contains notes, placed against references to the appropriate sections of the Acts affected, of the reported decisions of the Privy Council, the High Court of Australia, the Supreme Court of South Australia, and the Industrial Court of South Australia, relating to the interpretation of those sections. The cases so noted are those comprised in reports published since 1st April, 1937, and include the cases reported up to the end of 1941 Appeal Cases and 15 South Australian Industrial Reports, and the cases reported up to page 576 of 64 Commonwealth Law Reports, and up to page 209 of 1941 South Australian State Reports. Cases comprised in reports published before 1st April, 1937, are noted in footnotes to the relevant sections of the Acts printed in Volumes 1 to 8 of the South Australian Statutes, 1837-1936.

Act Affected.	How Affected.
Abattoirs Act, 1911-1936 (Vol. 1, p. 1)	s. 3. Amended by No. 2421, s. 2, 1938, p. 190 s. 4. Amended by No. 2421, s. 3, 1938, p. 190 s. 13. Substituted by No. 2421, s. 4, 1938, p. 191 s. 26. Substituted by No. 2421, s. 5, 1938, p. 191 s. 27. Amended by No. 2421, s. 6, 1938, p. 192 s. 34. Amended by No. 2421, s. 7, 1938, p. 192 s. 40. Amended by No. 2421, s. 8, 1938, p. 192 s. 41. Amended by No. 2421, s. 9 (1), 1938, p. 192 s. 42. Amended by No. 2421, s. 9 (1) and (2), p. 192 s. 43. Amended by No. 2421, s. 9 (1) and (3), pp. 192, 193 s. 45. Amended by No. 2421, s. 10, 1938, p. 193 s. 46. Amended by No. 2421, s. 11, 1938, p. 193 s. 48. Amended by No. 2421, s. 12, 1938, p. 193 s. 50. Amended by No. 2421, s. 13, 1938, p. 194 s. 51. Amended by No. 2421, s. 14, 1938, p. 194 s. 53. Amended by No. 2421, s. 15, 1938, p. 194 s. 55. Amended by No. 2421, s. 16, 1938, p. 194 s. 62. Amended by No. 2421, s. 17, 1938, p. 194 s. 65. Amended by No. 2421, s. 18, 1938, p. 194 s. 73. Amended by No. 2421, s. 19, 1938, p. 194 s. 74. Substituted by No. 2421, s. 20, 1938, p. 195 s. 79. Amended by No. 2421, s. 21, 1938, p. 195
Aborigines Act, 1934 (Vol. 1, p. 38) ...	This Act, as amended by No. 14, 1939, p. 49, and with notes of judicial decisions, is reprinted in the 1939 volume, p. 371

Act Affected.	How Affected.
Acts Interpretation Act, 1915-1936 (Vol. 1, p. 55)	s. 15. *Spiller v. Webb and another* (1940) S.A.S.R. 102 s. 22. *International Hotel Limited v. McNally* (1940) 64 C.L.R. 24; 14 A.L.J. 267 s. 37. *Day v. Hunkin* (1938) 61 C.L.R. 65; 12 A.L.J. 269, affirming *Day v. Hunkin* (1938) S.A.S.R. 121, which reversed *Day v. Hunkin* (1937) S.A.S.R. 453
Administration and Probate Act, 1919-1936 (Vol. 1, p. 79)	s. 21. *In re Knabenschuh* (1938) S.A..SR. 136 *In re Smale* (1940) S.A.S.R. 391 s. 52. *In re Hawker* (1939) S.A.S.R. 426 s. 55. *In re Gardiner* (1938) S.A.S.R. 6 s. 61. Amended by No. 2368, s. 2 (1), 1937, p. 102 s. 70. *In re Babbage. Cave v. Babbage* (1936) S.A.S.R. 356 s. 112. Substituted by No. 2368, s. 3, 1937, p. 102 s. 113. Repealed by No. 2368, s. 3, 1937, p. 102 s. 122. Amended by No. 2368, s. 4, 1937, p. 103 Second schedule. Repealed by No. 2368, s. 5, 1937, p. 103
Adoption of Children Act, 1925-1934 (Vol. 1, p. 140)	s. 14. Amended by No. 4, s. 2, 1940, p. 6
Agent-General Act, 1901-1934 (Vol 1, p. 206)	s. 6. Amended by No. 6, s. 3, 1941, p. 14
Agricultural College Act, 1936 (Vol. 1, p. 208)	s. 4. Amended by No. 2410, s. 3, 1938, p. 112 s. 4a. Enacted by No. 2410, s. 4, 1938, p. 112 ss. 9 and 10. Repealed by No. 15, s. 2, 1940, p. 37 s. 14. Enacted by No. 15, s. 3, 1940, p. 37
Agricultural Graduates Land Settlement Act, 1922-1935 (Vol. 1, p. 212)	s. 9. Amended by No. 2403, s. 2, 1938, p. 82
Animals and Birds Protection Act, 1919-1934 (Vol. 1, p. 242)	This Act, as amended by No. 2390, 1938, p. 19, and with notes of judicial decisions, is reprinted in the 1938 volume, p. 285
Anzac Highway Agreement Act, 1937 (1937, p. 25)	s. 7. Enacted by No. 28, s. 2, 1940, p. 80
Arbitration Act, 1891-1934 (Vo. 1, p. 273)	s. 3. *Anderson v. G. H. Michell & Sons Ltd.*, 15 A.L.J. 255
The Bills of Sale Act, 1886-1935 (Vol. 1, p. 329)	s. 9. *Burns v. McFarlane* (1940) 64 C.L.R. 108; 14 A.L.J. 264 s. 11 (2). *Riedel v. Freeman Motors* (1938) S.A.S.R. 261, affirmed by *Riedel v. Freeman Motors Limited* (1938) S.A.S.R. 364 s. 11 (6). Amended by No. 52, s. 3, 1940, p. 158 s. 17. Amended by No. 52, s. 4, 1940, p. 158 ss. 19a to 19e. Enacted by No. 52, s. 5, 1940, pp. 158-161 s. 28. Amended by No. 52, s. 6, 1940, p. 161 Sixth schedule. Amended by No. 52, s. 7 (1), 1940, p. 161 Seventh schedule. Amended by No. 52, s. 7 (2), 1940, p. 161
Births and Deaths Registration Act, 1936 (Vol. 1, p. 345)	s. 4. Amended by No. 21, s. 2, 1940, p. 56 ss. 36a to 36e. Enacted by No. 21, s. 3, 1940, pp. 57, 58
Botanic Garden Act, 1935 (Vol. 1, p. 375)	s. 5. Amended by No. 22, s. 3, 1940, p. 59 s. 7. Substituted by No. 22, s. 4, 1940, p. 59 ss. 7a and 7b. Enacted by No. 22, s. 4, 1940, p. 60 s. 10a. Enacted by No. 22, s. 5, 1940, p. 60
Bread Act, 1936 (Vol. 1, p. 418)	s. 6. *Shephard v. Cashmore* (1937) S.A.S.R. 525

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Broken Hill Proprietary Company's Indenture Act, 1937 (1937, p. 75)	s. 4. Repealed by No. 13, s. 12, 1940, p. 28
Building Act, 1923-1935 (Vol. 1, p. 424)	This Act, as amended by No. 53, 1940, p. 162 and by regulations *Gazette* 12th December, 1940, p. 1441, and with notes of judicial decisions, is reprinted in the 1940 volume, p. 353
Building Societies Act, 1881-1936 (Vol. 1, p. 513)	This Act, as amended by No. 2411, 1938, p. 114, and with notes of judicial decisions, is reprinted in the 1938 volume, p. 307
Bush Fires Act, 1933-1935 (Vol. 1, p. 536)	This Act, as amended by No. 27, 1939, p. 143, and with notes of judicial decisions, is reprinted in the 1939 volume, p. 392. *See also* the following paragraph
Bush Fires Act, 1933-1939 (1939, p. 392)	s. 3. Amended by No. 24, s. 2, 1941, p. 87 s. 15a. Enacted by No. 24, s. 3, 1941, p. 88 s. 31. Amended by No. 24, s. 4, 1941, p. 89 s. 33. Amended by No. 24, s. 5, 1941, p. 89
Chaff and Hay Act, 1922 (Vol. 1, p. 560)	s. 9. Amended by No. 2384, s. 2, 1938, p. 4 s. 22. Amended by No. 2384, s. 3, 1938, p. 4
The Companies Act, 1934-1935 (Vol. 1, p. 597)	s. 8. Amended by No. 46, ss. 3 and 26, 1939, pp. 349, 356 s. 27a. Enacted by No. 46, s. 4, 1939, p. 349 s. 35. Amended by No. 46, s. 26, 1939, p. 356 s. 37. Amended by No. 46, s. 26, 1939, p. 356 s. 49. *Marshall v. Commonwealth Homes and Investment Company Limited. Elders' Trustee and Executor Company Limited v. Commonwealth Homes and Investment Company Limited* (1941) S.A.S.R. 74, reversed on other grounds by *Elders' Trustee and Executor Co. Ltd. v. Commonwealth Homes and Investment Co., Ltd.*, 15 A.L.J. 252 s. 53. *Smith v. Commonwealth Homes Limited* (1937) S.A.S.R. 337, affirmed by *Commonwealth Homes and Investment Company Limited v. Smith* (1937) 59 C.L.R. 443; 11 A.L.J. 348 s. 56. Amended by No. 46, s. 5, 1939, p. 350 s. 57. Amended by No. 46, s. 6, 1939, p. 350. s. 64. Amended by No. 46, s. 26, 1939, p. 356. s. 76. *In re Colton, Palmer & Preston, Limited* (1936) S.A.S.R. 434 s. 107. Amended by No. 46, s. 26, 1939, p. 356. s. 124. *Commonwealth Homes and Investment Company Limited v. Mackellar* (1939) 63 C.L.R. 351; 13 A.L.J. 382 s. 125. Amended by No. 46, s. 7, 1939, p. 350 s. 129. Amended by No. 46, ss. 8, and 26, 1939, pp. 350, 356. s. 130. Amended by No. 46, s. 26, 1939, p. 356 s. 133. Amended by No. 46, s. 26, 1939, p. 356 *South Norseman Gold Mines No Liability v. MacDonald* (1937) S.A.S.R. 53 s. 139. Amended by No. 46, s. 9, 1939, p. 351 s. 147. Amended by No. 46, s. 10, 1939, p. 351 s. 149. Amended by No. 46, s. 26, 1939, p. 356 s. 153. Amended by No. 46, s. 11, 1939, p. 351 s. 154. Amended by No. 46, s. 12, 1939, p. 351 s. 158a. Enacted by No. 46, s. 13, 1939, p. 352. s. 161. Amended by No. 46, s. 14, 1939, p. 353 s. 163. *Rex v. McDonnell* (1940) S.A.S.R. 388 s. 165. Amended by No. 46, s. 15, 1939, p. 353 s. 166. Amended by No. 46, s. 16, 1939, p. 353 s. 176. Amended by No. 46, ss. 17 and 26, 1939, pp. 353, 356 s. 179. Amended by No. 46, s. 18, 1939, p. 354

Act Affected.	How Affected.
The Companies Act, 1934-1935 (Vol. 1, p. 597)—*continued.*	s. 194. Amended by No. 46, s. 26, 1939, p. 356 s. 196. Amended by No. 46, s. 26, 1939, p. 356 s. 206. Amended by No. 46, s. 19, 1939, p. 354 s. 270. Amended by No. 46, s. 20, 1939, p. 354 s. 293. Amended by No. 46, s. 26, 1939, p. 356 s. 311. Amended by No. 46, s. 21, 1939, p. 354 s. 316. Amended by No. 46, s. 22, 1939, p. 354 s. 358. Amended by No. 46, s. 23, 1939, p. 354 s. 361a. Enacted by No. 46, s. 24, 1939, p. 354 s. 361b. Enacted by No. 46, s. 24, 1939, p. 355 s. 361c. Enacted by No. 46, s. 24, 1939, p. 355 s. 366. *In re E. and B. Chemicals and Wool Treatment Proprietary Limited* (1939) S.A.S.R. 441. Special leave to appeal to High Court refused (1940) S.A.S.R VIII. (note) *In re E. and B. Chemicals and Wool Treatment. Proprietary Limited* (1940) S.A.S.R. 267 s. 367. Amended by No. 46, s. 26, 1939, p. 356 s. 368. Amended by No. 46, s. 25, 1939, p. 356 s. 377. *In re Lasscock's Nurseries Limited (In Liquidation)* (1940) S.A.S.R. 251. Appeal to the High Court dismissed (1940) S.A.S.R. VIII. (note) s. 391. *Rex v. McDonnell* (1940) S.A.S.R. 388 s. 395. *In re Lasscock's Nurseries Limited (In Liquidation)* (1940) S.A.S.R. 251. Appeal to the High Court dismissed (1940) S.A.S.R. VIII. (note) Second schedule. Amended by No. 46, s. 26, 1939, p. 356 *Re Lasscocks' Nurseries Limited (In Liquidation); McPhail v. Mitton* 14 A.L.J. 270
Constitution Act, 1934-1936 (Vol. 2, p. 1)	s. 20. Amended by No. 31, s. 3, 1940, p. 89 s. 28. Amended by No. 2381, s. 3, 1937, p. 134, and by No. 49, s. 3, 1939, p. 368 s. 31. *Stott v. Parker* (1939) S.A.S.R. 98. s. 33. Amended by No. 31, s. 4, 1940, p. 90 s. 43. *Stott v. Parker* (1939) S.A.S.R. 98 s. 46a. Enacted by No. 48, s. 3, 1939, p. 365 s. 51. Amended by No. 48, s. 4, 1939, p. 366 s. 54a. Enacted by No. 48, s. 5, 1939, p. 366 s. 55. Amended by No. 2381, s. 4, 1937, p. 134, and by No. 48, s. 6, 1939, p. 366
Control of Advertisements Act, 1916-1935 (Vol. 2, p. 40)	s. 4. *Miller v. Penfolds Wines Limited* (1937) S.A.S.R. 11 s. 10. *Miller v. Penfolds Wines Limited* (1937) S.A.S.R. 11
Cornsacks Act, 1938 (1938, p. 124)	s. 9. Amended by No. 6, s. 3, 1939, p. 18
Criminal Law Consolidation Act, 1935 (Vol. 2, p. 81)	s. 14. *Rex v. Coventry* (1938) S.A.S.R. 79. Special leave to appeal to the High Court refused; *The King v. Coventry* (1938) 59 C.L.R. 633; 12 A.L.J. 67 s. 38. Substituted by No. 54, s. 3, 1940, p. 179 s. 50. Amended by No. 54, s. 4, 1940, p. 180 s. 51. Amended by No. 54, s. 4, 1940, p. 180 s. 52. Amended by No. 54, s. 4, 1940, p. 180 s. 52a. Enacted by No. 54, s. 5, 1940, p. 180 s. 63. Amended by No. 54, s. 6, 1940, p. 180 s. 77. Substituted by No. 54, s. 7, 1940, p. 180 *Rex v. Clough* (1941) S.A.S.R. 51 s. 77a. Enacted by No. 54, s. 7, 1940, p. 181 s. 82. *R. v. Lindner* (1938) S.A.S.R. 412 s. 170. Substituted by No. 54, s. 8, 1940, p. 183 s. 184. *Dowd v. Dayman* (1939) S.A.S.R. 70 s. 195. *Brook v. Crafter* (1937) S.A.S.R. 366 s. 197a. Enacted by No. 54, s. 9, 1940, p. 183 s. 199. Amended by No. 54, s. 10, 1940, p. 184 s. 200. Amended by No. 54, s. 11, 1940, p. 184

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Criminal Law Consolidation Act, 1935 (Vol. 2, p. 81)—*continued.*	s. 300. *R. v. Costello and others* (1937) S.A.S.R. 150 s. 319. *R. v. Martin* (1937) S.A.S.R. 70 *Rex v. Tregaskis* (1937) S.A.S.R. 358 s. 328a. Enacted by No. 54, s. 12, 1940, p. 185 s. 352. *R. v. Burch* (1939) S.A.S.R. 270 s. 353. *R. v. Semaschko* (1936) S.A.S.R. 337 *Rex v. Butler* (1939) S.A.S.R. 265 s. 354. *R. v. Lindner* (1938) S.A.S.R. 412 s. 367. *Rex v. Tregaskis* (1937) S.A.S.R. 358 s. 369. *R. v. McPherson* (1939) S.A.S.R. 181
Crown Lands Act, 1929-1936 (Vol. 2, p. 219)	This Act, as amended by No. 2363, 1937, p. 88, No. 2408, 1938, p. 95, No. 3, 1939, p. 5, and No. 40, 1939, p. 250, and with notes of judicial decisions, is reprinted in the 1939 volume, p. 414. *See also* the following paragraph
Crown Lands Act, 1929-1939 (1939, p. 414)	s. 22a. Enacted by No. 25, s. 3, 1941, p. 90 s. 44. Amended by No. 23, s. 3, 1940, p. 61 Part VI. Heading amended by No. 23, s. 4, 1940, p. 62 s. 53. Amended by No. 23, s. 5, 1940, p. 62 s. 58. Substituted by No. 25, s. 4, 1941, p. 91 s. 66a. Enacted by No. 25, s. 5, 1941, p. 91 s. 170a. Amended by No. 23, s. 6, 1940, p. 62 s. 178. Amended by No. 23, s. 7, 1940, p. 62 s. 181. Amended by No. 25, s. 6, 1941, p. 92 s. 199. Amended by No. 23, s. 8, 1940, p. 62 s. 201. Amended by No. 25, s. 7, 1941, p. 92 s. 210. Amended by No. 23, s. 9, 1940, p. 62 s. 211. Amended by No. 25, s. 8, 1941, p. 93 s. 211a. Enacted by No. 23, s. 10, 1940, p. 63 s. 212. Amended by No. 23, s. 11, 1940, p. 63 s. 214. Repealed by No. 23, s. 12, 1940, p. 63 s. 216. Repealed by No. 23, s. 13, 1940, p. 63 s. 221. Amended by No. 23, s. 14, 1940, p. 63, and by No. 25, s. 9, 1941, p. 93 s. 222. Amended by No. 23, s. 15, 1940, p. 63 s. 223. Amended by No. 23, s. 16, 1940, p. 64 s. 225. Amended by No. 25, s. 10, 1941, p. 94 s. 226. *Badenoch v. Nuske* (1940) S.A.S.R. 160 s. 227. *Badenoch v. Nuske* (1940) S.A.S.R. 160 s. 227a. Enacted by No. 23, s. 17, 1940, p. 64 s. 228a. Enacted by No. 23, s. 18, 1940, p. 64 s. 232. Amended by No. 23, s. 19, 1940, p. 65 s. 249a. Enacted by No. 25, s. 11, 1941, p. 94 s. 252a. Enacted by No. 25, s. 12, 1941, p. 95 s. 262b. Enacted by No. 23, s. 20, 1940, p. 65 s. 263b. Enacted by No. 23, s. 21, 1940, p. 65 s. 271a. Enacted by No. 23, s. 22, 1940, p. 66 s. 271b. Enacted by No. 23, s. 22, 1940, p. 66 s. 271c. Enacted by No. 25, s. 14, 1941, p. 95 s. 275. Amended by No. 23, s. 23, 1940, p. 67, and by No. 25, s. 13, 1941, p. 95 *Chapman v. Strawbridge* (1910) S.A.L.R. 118 s. 293. Amended by No. 23, s. 24, 1940, p. 67 s. 294a. Enacted by No. 23, s. 25, 1940, p. 67
Dairy Cattle Improvement Act, 1921-1934 (Vol. 2, p. 343)	s. 7a. Enacted by No. 49, s. 2, 1940, p. 153
Dairy Industry Act, 1928-1935 (Vol. 2, p. 349)	s. 4. Amended by No. 2378, s. 3, 1937, p. 129, and by No. 37, s. 2 (2), 1939, p. 217 s. 8. Amended by No. 37, s. 2 (2), 1939, p. 217 s. 11. Amended by No. 37, s. 2 (2), 1939, p. 217
Dairy Produce Act, 1934-1935 (Vol. 2, p. 336)	s. 5. Amended by No. 12, s. 3, 1940, p. 23 s. 15a. Enacted by No. 2345, s. 3, 1937, p. 12 s. 26. Amended by No. 2345, s. 4, 1937, p. 13, by No. 2393, s. 3, 1938, p. 39 and by No. 12, s. 4, 1940, p. 23

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Dentists Act, 1931-1936 (Vol. 2, p. 396)	s. 21. *Taylor v. The Dental Board of South Australia* (1940) S.A.S.R. 306 s. 45. *In re the Dentists Act*, 1931-1936. *Ex parte Schonfeldt* (1939) S.A.S.R. 380
Discharged Soldiers Settlement Act, 1934-1935 (Vol. 2, p. 422)	s. 24. Amended by No. 24, s. 3, 1940, p. 68 ss. 24a to 24c. Enacted by No. 24, s. 4, 1940, pp. 69, 70 ss. 29a and 29b. Enacted by No. 24, s. 5, 1940, p. 71
Dried Fruits Act, 1934 (Vol. 2, p. 462)	s. 8. Amended by No. 2415, s. 3, 1938, p. 136 s. 17a. Enacted by No. 34, s. 3, 1941, p. 127 s. 18. Substituted by No. 2415, s. 4, 1938, p. 136 s. 23. Amended by No. 2415, s. 5, 1938, p. 137 s. 24. Amended by No. 2415, s. 6, 1938, p. 137 s. 24a. Enacted by No. 2415, s. 7, 1938, p. 138 s. 33. Amended by No. 2415, s. 8, 1938, p. 139 s. 34. Amended by No. 2415, s. 9, 1938, p. 139 s. 35. Amended by No. 2415, s. 10, 1938, p. 139 s. 39. Repealed by No. 2415, s. 11, 1938, p. 139
Early Closing Act, 1926-1935 (Vol. 2, p. 477)	s. 35. Amended by No. 18, s. 3, 1940, p. 46 s. 36. Amended by No. 18, s. 4, 1940, p. 46 s. 39. Amended by No. 18, s. 5, 1940, p. 46 s. 50. Amended by No. 18, s. 6, 1940, p. 47 s. 53. Amended by No. 18, s. 7, 1940, p. 47 s. 56. Amended by No. 18, s. 8, 1940, p. 47 s. 72. *Gurry v. Badenoch* (1936) S.A.S.R. 441 s. 75. Amended by No. 18, s. 9, 1940, p. 47 s. 76. Amended by No. 18, s. 10, 1940, p. 47 s. 78. Repealed by No. 18, s. 11, 1940, p. 47
Education Act, 1915-1935 (Vol. 2, p. 525)	s. 4. Amended by No. 43, s. 2, 1941, p. 182 s. 15. Amended by No. 43, s. 3, 1941, p. 182 s. 16. Amended by No. 43, s. 4, 1941, p. 183 s. 19. Amended by No. 43, s. 5, 1941, p. 183 s. 25. Amended by No. 43, s. 6, 1941, p. 183 s. 26. Amended by No. 43, s. 7, 1941, p. 184 s. 26a. Enacted by No. 43, s. 8, 1941, p. 184 s. 26b. Enacted by No. 43, s. 8, 1941, p. 184 s. 27. Amended by No. 43, s. 9, 1941, p. 184 s. 28. Amended by No. 43, s. 10, 1941, p. 185 s. 31. Amended by No. 43, s. 11, 1941, p. 185 s. 32. Amended by No. 43, s. 12, 1941, p. 186 s. 32a. Enacted by No. 43, s. 13, 1941, p. 186 s. 38a. Enacted by No. 43, s. 14, 1941, p. 186 s. 39. Amended by No. 43, s. 15, 1941, p. 186 s. 41. Amended by No. 43, s. 16, 1941, p. 186 s. 42. Amended by No. 43, s. 17, 1941, p. 186 s. 43. Amended by No. 43, s. 18, 1941, p. 187 s. 46. Amended by No. 43, s. 19, 1941, p. 187 s. 60. Amended by No. 43, s. 20, 1941, p. 187 s. 62. Substituted by No. 32, s. 4, 1940, p. 122 s. 68. Amended by No. 43, s. 21, 1941, p. 188
Electoral Act, 1929-1934 (Vol. 2, p. 567)	s. 13. Amended by No. 2379, s. 2, 1937, p. 130 s. 71. Amended by No. 2379, s. 3, 1937, p. 130 s. 73. Amended by No. 2379, s. 4, 1937, p. 131 s. 80. Amended by No. 26, s. 2, 1941, p. 97 s. 81. Amended by No. 26, s. 3, 1941, p. 98 s. 86. Amended by No. 26, s. 4, 1941, p. 98 s. 96. Amended by No. 2379, s. 5, 1937, p. 131 s. 101. Amended by No. 26, s. 5, 1941, p. 99 s. 103. Amended by No. 2379, s. 6, 1937, p. 131 s. 125. Amended by No. 26, s. 6, 1941, p. 99 s. 154. Amended by No. 26, s. 7, 1941, p. 99
Employees Registry Offices Act, 1915-1934 (Vol. 2, p. 632)	s. 2a. Enacted by No. 41, s. 3, 1939, p. 259

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Evidence Act, 1929-1933 (Vol. 2, p. 649)	s. 42. Amended by No. 40, s. 3, 1940, p. 129 s. 43. Amended by No. 40, s. 4, 1940, p. 129 s. 43a. Enacted by No. 40, s. 5, 1940, p. 130 s. 48a. Enacted by No. 40, s. 6, 1940, p. 130 s. 48b. Enacted by No. 40, s. 6, 1940, p. 130 s. 66a. Enacted by No. 27, s. 3, 1941, p. 100 s. 67. Amended by No. 27, s. 4, 1941, p. 102 s. 69. *Rex v. Butler* (1939) S.A.S.R. 265 Fourth schedule. Enacted by No. 40, s. 7, 1940, p. 130
Farmers Assistance Act, 1933-1936 (Vol. 2, p. 707)	s. 12. Amended by No. 2418, s. 2, 1938, p. 170 s. 29. Amended by No. 2418, s. 3, 1938, p. 170 s. 31. *Chapman v. Wade* (1939) S.A.S.R. 298 s. 41. Amended by No. 33, s. 3, 1939, p. 195
Fauna and Flora Reserve Act, 1919-1935 (Vol. 2, p. 740)	s. 16a. Enacted by No. 25, s. 3, 1940, p. 73
Fibre and Sponges Act, 1909-1935 (Vol. 3, p. 27)	s. 7a. Enacted by No. 2369, s. 3, 1937, p. 104
Financial Emergency Act, 1931-1936 (Vol. 3, p. 46)	s. 14. Repealed by No. 2342, s. 3, 1937, p. 11 s. 15. Repealed by No. 2342, s. 3, 1937, p. 11
Financial Emergency Act Extension Act, 1934 (Vol. 3, p. 66)	s. 3. Amended by No. 39, s. 3, 1939, p. 249
Fire Brigades Act, 1936 (Vol. 3, p. 78)	s. 5. Amended by No. 2389, s. 3 (1), 1938, p. 18 s. 32. Amended by No. 2389, s. 3 (2), 1938, p. 18 s. 53. Amended by No. 2389, s. 2, 1938, p. 17 s. 58. Amended by No. 2389, s. 3 (3), 1938, p. 18
Fisheries Act, 1917-1935 (Vol. 3, p. 115)	This Act as amended by No. 2391, 1938, p. 29 and No. 2419, 1938, p. 171, and with notes of judicial decisions, is reprinted in the 1938 volume, p. 338
Food and Drugs Act, 1908-1935 (Vol. 3, p. 139)	s. 15. Amended by No. 8, s. 3, 1939, p. 24 s. 15a. Enacted by No. 8, s. 4, 1939, p. 24
Friendly Societies Act, 1919-1936 (Vol. 3, p. 178)	s. 7. Amended by No. 32, s. 2, 1940, p. 92 s. 10. Amended by No. 2374, s. 3, 1937, p. 121 s. 10a. Enacted by No. 2425, s. 3, 1938, p. 233 s. 18. Amended by No. 2374, s. 4, 1937, p. 122
Guardianship of Infants Act, 1940 (1940, p. 186)	s. 6. *In re W.* (1941) S.A.S.R. 188
Hawkers Act, 1934 (Vol. 3, p. 425) ...	s. 9a. Enacted by No. 5, s. 2, 1941, p. 12. s. 9b. Enacted by No. 5, s. 2, 1941, p. 13 s. 11. Amended by No. 5, s. 3, 1941, p. 13 s. 16a. Enacted by No. 5, s. 4, 1941, p. 13 s. 20. *Ward v. Pearson* (1939) S.A.S.R. 419
Health Act, 1935-1936, (Vol. 3, p. 432)	s. 30. Amended by No. 33, s. 2, 1940, p. 93 s. 43. Amended by No. 33, s. 3, 1940, p. 94 s. 99. Substituted by No. 35, s. 2, 1941, p. 128 s. 101. Amended by No. 33, s. 4, 1940, p. 94 s. 137. Substituted by No. 33, s. 5, 1940, p. 94 s. 145. Substituted by No. 35, s. 3, 1941, p. 128 s. 146. Amended by No. 33, s. 6 (2), 1940, p. 94 s. 147. Amended by No. 33, ss. 6 (1) and 7, 1940, pp. 94, 95 and by No. 35, s. 4, 1941, p. 129

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Highways Act, 1926-1936 (Vol. 3, p. 483)	s. 11. Amended by No. 2388, s. 5, 1938, p. 16 s. 16. Amended by No. 2388, s. 5, 1938, p. 16 s. 31. Substituted by No. 2388, s. 3, 1938, p. 14 s. 31a. Amended by No. 2350, s. 4, 1937, p. 40 and repealed by No. 2388, s. 3, 1938, p. 14 s. 32. Amended by No. 2388, ss. 4 and 5, 1938, p. 16 s. 33. Amended by No. 2388, ss. 5 and 6, 1938, p. 16 s. 34. Amended by No. 2388, s. 5, 1938, p. 16 s. 35. Amended by No. 2350, s. 5, 1937, p. 40 s. 36. Amended by No. 2350, s. 6, 1937, p. 41
Hospitals Act, 1934 (Vol. 3, p. 531)...	s. 4. Amended by No. 10, s. 2, 1941, p. 23 s. 47. Amended by No. 10, s. 4, 1941, p. 23 *Spiller v. Webb and another* (1940) S.A.S.R. 102
Immigration Act, 1923-1935 (Vol. 3, p. 554)	s. 10. Amended by No. 2344, s. 2, 1937, p. 14
Impounding Act, 1920-1935 (Vol. 3, p. 563)	s. 3. Amended by No. 2413, s. 2, 1938, p. 129 s. 14. Amended by No. 2413, s. 3, 1938, p. 129 s. 19. Amended by No. 2413, s. 4, 1938, p. 129 s. 28. Amended by No. 2413, s. 5, 1938, p. 130 s. 46. Amended by No. 2413, s. 6, 1938, p. 130 s. 46a. Enacted by No. 2413, s. 7, 1938, p. 130 Fifth schedule. Amended by No. 2413, s. 8, 1938, p. 131
Income Tax Assessment Act, 1936 (Vol. 3, p. 593)	This Act, as amended by No. 37, 1941, p. 138, and with notes of judicial decisions, is reprinted in this volume, p. 251
Increase of Rent (War Restrictions) Act, 1939 (1939, p. 105)	s. 3. Amended by No. 28, s. 3, 1941, p. 103 s. 4a. Enacted by No. 28, s. 4, 1941, p. 104 s. 11. Amended by No. 28, s. 5, 1941, p. 104 s. 11a. Enacted by No. 28, s. 6, 1941, p. 105 s. 15. Amended by No. 57, s. 3, 1940, p. 233, and by No. 28, s. 7, 1941, p. 105
Industrial Code, 1920-1936 (Vol. 3, p. 733)	s. 17 (1) (*b*). *In re The Industry of Carpenters and Joiners* (1936) S.A.S.R. 417 : 14 S.A.I.R. 18 *In re The Industry of Plastering* (1937) S.A.S.R. 217 : 14 S.A.I.R. 38 *Typewriters Mechanics Case* (1938) 15 S.A.I.R. 30 *Commercial Travellers Case* (1938) 15 S.A.I.R. 162 *Retail Pharmaceutical Chemists Case* (1939) 15 S.A.I.R. 452 *In re Wages and Working Conditions of Persons employed as Clerks and Clerical Workers and Office Workers* (1941) S.A.S.R. 65 s. 21. *Whyalla and Iron Knob Case* (1937) 14 S.A.I.R. 141 *Saddlery, Leatherware, Etc., Board Case* (1937) 14 S.A.I.R. 156 *Coopers Case* (1937) 14 S.A.I.R. 200 *Milk Processing and Cheese, Etc. Manufacturing Case* (1938) 15 S.A.I.R. 61 *Rope and Nail Making Industry (Hours) Case* (1930) 15 S.A.I.R. 113 *Woolscourers Case* (1938) 15 S.A.I.R. 201 *Rubber Workshops and Tyre Re-Treading Case* (1938) 15 S.A.I.R. 236 *Country Quarries Case* (1935) 15 S.A.I.R. 253 *Country Stonemasons Case* (1939) 15 S.A.I.R. 342 *Salt and Gypsum Industries Case* (1938-1939) 15 S.A.I.R. 357 s. 21 (1) (*e*). *Government Hospitals, Etc. Board Case* (1939) 15 S.A.I.R. 302 s. 21 (1) (*f*). *Rope and Nail Making Industry (Hours) Case* (1930) 15 S.A.I.R. 113

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Industrial Code, 1920-1936 (Vol. 3, p. 733)—*continued.*	s. 21 (1) (*g*). *Country Hotels Case* (1936) 15 S.A.I.R. 109 *Jamestown Shop and Warehouse Employees (Common Rule) Case* (1938) 15 S.A.I.R. 271 s. 21 (1) (*i*). *Country Breadcarters Case* (1938) 15 S.A.I.R. 20 s. 21 (1) (*o*). *Cleaners Case* (1936) 14 S.A.I.R. 63 s. 40. *In re The Industry of Plastering* (1937) S.A.S.R. 217 : 14 S.A.I.R. 38 s. 41 (*g*). *In re The Industry of Plastering* (1937) S.A.S.R. 217 : 14 S.A.I.R. 38 s. 43. *Cleaners Case* (1936) 14 S.A.I.R. 63 s. 57. *Municipal Corporations and District Councils Board Case* (1936) S.A.I.R. 6 *Hydraulic Engineer's Departments Board Case* (1937) 14 S.A.I.R. 132 s. 140. (Definition of " improver "). *Opie and Opie v. Stephens* (1938) 15 S.A.I.R. 48 s. 167. *Painters and Decorators' Etc., Board Case* (1936) 14 S.A.I.R. 74 *Building Board Case* (1938) 15 S.A.I.R. 86 s. 167 (*a*). *Hydraulic Engineer's Department Board Case* (1937) 14 S.A.I.R. 132 *Retail Pharmaceutical Chemists' Board (Interpretation) Case* (1937) 14 S.A.I.R. 180 *Building Board Case* (1937) 14 S.A.I.R. 189 *Sinclair v. The Friendly Societies Medical Association Incorporated* (1938) 15 S.A.I.R. 7 *Municipal Corporations and District Councils Board Case* (1938) 15 S.A.I.R. 141 *Abattoirs Board Case* (1939) 15 S.A.I.R. 412 s. 167 (*b*). *Saddlery, Leatherware, Etc., Board Case* (1937) 14 S.A.I.R. 156 *Radio Manufacturing, Etc. Board Case* (1938) 15 S.A.I.R. 58 *Printing Board Case* (1939) 15 S.A.I.R. 407 s. 167 (*c*). *Engineering and Water Supply Department Board Case* (1939) 15 S.A.I.R. 395 s. 167 (*e*). *Municipal Corporations and District Councils Board Case* (1936) 14 S.A.I.R. 6 *Municipal Corporations and District Councils Board Case* (1938) 15 S.A.I.R. 141 s. 180 (*f*). *Bicycle Makers Board Case* (1938) 15 S.A.I.R. 15 *Government Masters, Mates, Etc. Board Case* (1939) 15 S.A.I.R. 268 *Jewellers and Opticians' Board Case* (1939) 15 S.A.I.R. 436 s. 186 (3). *Painters and Decorators' Etc., Board Case* (1936) 14 S.A.I.R. 74 s. 218. Amended by No. 2346, s. 4, 1937, p. 22 s. 235. *Opie and Opie v. Stephens* (1938) 15 S.A.I.R. 48 s. 321. *Kerr v. Leaney* (1937) S.A.S.R. 495
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Justices Act, 1921-1936 (Vol. 4, p. 138)	s. 51. *Sutter and Wife v. Virgo* (1941) S.A.S.R. 113 s. 52. *Nottage v. Tarac Manufacturers (Adelaide) Limited* (1941) S.A.S.R. 162 s. 53. *Smith v. Dayman. Dayman v. Thomson* (1938) S.A.S.R. 477 s. 56. *S.A. Asbestos Syndicate N.L. v. Coola Products Limited* (1937) S.A.S.R. 1 s. 69. *Maddern v. Dayman* (1939) S.A.S.R. 12 s. 75. *Bond v. Cocks* (1938) S.A.S.R. 14 *Bond v. Gilbert* (1938) S.A.S.R. 37 *Verran v. Roberts* (1938) S.A.S.R. 256 *Dayman v. Darwin* (1939) S.A.S.R. 29 s. 125. *Mines v. Doddrell* (1938) S.A.S.R. 90, affirming *Mines v. Doddrell* (1937) S.A.S.R. 406 s. 177. *Maddison v. McCormick* (1939) S.A.S.R. 79 s. 182. *Johnson v. Miller* (1937) 59 C.L.R. 467; 11 A.L.J. 344, reversing *Miller v. Johnson* (1937) S.A.S.R. 323, which affirmed *Miller v. Johnson* (1937) S.A.S.R. 171 *Curyer v. Foote* (1939) S.A.S.R. 203
Land Agents Act, 1925-1936 (Vol. 4, p. 217)	s. 30. *Juttner v. Reidel* (1937) S.A.S.R. 466. Special leave to appeal to the High Court refused, 60 C.L.R. 827 (note).
Landlord and Tenant Act, 1936 (Vol. 4, p. 241)	s. 10. *Briggs v. Pinchbeck* (1937) S.A.S.R. 30
Land Tax Act, 1936 (Vol. 4, p. 274)....	s. 62. *In re a petition by the Commissioner of Taxes* (1937) S.A.S.R. 356
Legal Practitioners Act, 1936 (Vol. 4, p. 354)	s. 24. *In re . . . a practitioner of the Supreme Court* (1937) S.A.S.R. 316 *In re . . . a practitioner of the Supreme Court* (1940) S.A.S.R. 154 *In re . . . a practitioner of the Supreme Court* (1941) S.A.S.R. 48 s. 60a. Enacted by No. 2404, s. 3, 1938, p. 83
Licensing Act, 1932-1936 (Vol. 4, p. 375)	s. 77 (2). *International Hotel Limited v. McNally* (1940) 64 C.L.R. 24; 14 A.L.J. 267, reversing *International Hotel Limited and another v. McNally* (1940) S.A.S.R. 21 s. 77 (7). *Hann v. Arthur* (1936) S.A.S.R. 344 *Edington v. Smith* (1938) S.A.S.R. 390. Special leave to appeal to the High Court refused, 62 C.L.R. 751 (note). *Hamilton v. Virgo* (1940) S.A.S.R. 69 s. 85. *International Hotel Limited v. McNally* (1940) 64 C.L.R. 24; 14 A.L.J. 267, reversing *International Hotel Limited and another v. McNally* (1940) S.A.S.R. 21 s. 92. *Parkyn v. Crafter* (1941) S.A.S.R. 132 s. 114. *Attorney-General v. Royal South Australian Yacht Squadron* (1939) S.A.S.R. 329, affirming *Royal South Australian Yacht Squadron v. The Attorney General* (1938) S.A.S.R. 430 s. 140. *McMahon v. Crafter* (1940) S.A.S.R. 11 s. 140a. *Mertin v. Carr-Fish* (1940) S.A.S.R. 449 s. 161. *Manuels v. Crafter* (1940) S.A.S.R. 7 s. 189. *Smith v. Kite* (1939) S.A.S.R. 79 *Lenthall v. King* (1940) S.A.S.R. 82 s. 200. *Rowan v. McNally* (1941) S.A.S.R. 200 s. 209. *Johnson v. Miller* (1937) 59 C.L.R. 467; 11 A.L.J. 344, reversing *Miller v. Johnson* (1937) S.A.S.R. 323, which affirmed *Miller v. Johnson* (1937) S.A.S.R. 171 s. 260. *Mertin v. Carr-Fish* (1940) S.A.S.R. 449 s. 270. *Ex parte Bickford* (1937) S.A.S.R. 128

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Lottery and Gaming Act, 1936 (Vol. 5, p. 401)	This Act as amended by No. 2394, 1938, p. 40 and No. 2417, 1938, p. 159, and with notes of judicial decisions, is reprinted in the 1938 volume, p. 367. *See also* the following paragraph.
Lottery and Gaming Act, 1936-1938 (1938, p. 367)	s. 23a. Enacted by No. 11, s. 2, 1939, p. 38 s. 33. *Smith v. Miller* (1938) S.A.S.R. 418 s. 37. Amended by No. 13, s. 2 (1), 1939, p. 45 s. 37a. Enacted by No. 13, s. 2 (2), 1939, p. 46 s. 38. Amended by No. 13, s. 3, 1939, p. 46 s. 40. Amended by No. 13, s. 4, 1939, p. 46 s. 41. Amended by No. 13, s. 2 (3), 1939, p. 46 s. 44a. Amended by No. 13, s. 5, 1939, p. 47 s. 47. Amended by No. 13, s. 6, 1939, p. 47 s. 48b. Enacted by No. 13, s. 7, 1939, p. 47 s. 62. *Smith v. Miller* (1938) S.A.S.R. 418 *O'Halloran v. Crafter* (1940) S.A.S.R. 29 s. 75. *Sutter and wife v. Virgo* (1941) S.A.S.R. 113 Fifth schedule. Enacted by No. 13, s. 8, 1939, p. 47
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Maintenance Act, 1926-1936 (Vol. 5, p. 461)	This Act as amended by No. 2360, 1937, p. 63, and No. 2380, 1937, p. 132, and with notes of judicial decisions, is reprinted in the 1937 volume, p. 137. *See also* the following paragraph.

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Margarine Act, 1939 (1939, p. 217)...	s. 3. Amended by No. 35, s. 3, 1940, p. 98 s. 3a. Enacted by No. 35, s. 4, 1940, p. 99 Heading before s. 20. Amended by No. 45, s. 3, 1941, p. 194 s. 20. Amended by No. 45, s. 4, 1941, p. 194 s. 20a. Enacted by No. 35, s. 5, 1940, p. 99 s. 25. Amended by No. 45, s. 5, 1941, p. 195 s. 25a. Enacted by No. 45, s. 6, 1941, p. 195
The Markets Clauses Act, 1870-1935 (Vol. 5, p. 639)	s. 13. *Tucker v. Bishop* (1936) S.A.S.R. 345 s. 26a. Enacted by No. 2370, s. 2, 1937, p. 105 s. 31. *Tucker v. Bishop* (1936) S.A.S.R. 345 s. 36. *Tucker v. Bishop* (1936) S.A.S.R. 345 s. 38. *Tucker v. Bishop* (1936) S.A.S.R. 345 s. 40. Repealed by No. 2370, s. 3, 1937, p. 106
Marriage Act, 1936 (Vol. 5, p. 653)....	s. 26. Amended by No. 18, s. 2, 1941, p. 62 s. 47. Repealed by No. 51, s. 12, 1941, p. 248 Third schedule. Amended by No. 18, s. 3, 1941, p. 62
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Medical Practitioners Act, 1919-1935 (Vol. 5, p. 729)	s. 35. *Becker v. Miller* (1936) S.A.S.R. 125. Leave to appeal to the High Court refused, 57 C.L.R. 780 (note)

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Metropolitan and Export Abattoirs Act, 1936 (Vol. 6, p. 23)	s. 41. Amended by No. 2373, s. 3, 1937, p. 116 s. 52a. Enacted by No. 2373, s. 4, 1937, p. 116 s. 59a. Enacted by No. 2373, s. 5, 1937 p. 117 s. 65a. Enacted by No. 2373, s. 6, 1937, p. 118 s. 77. Substituted by No. 2373, s. 7, 1937, p. 118 s. 77a. Enacted by No. 2373, s. 7, 1937, p. 119 s. 86. Amended by No. 2373, s. 8, 1937, p. 120 s. 87. Amended by No. 2373, s. 9, 1937, p. 120
Mining Act, 1930-1931 (Vol. 6, p. 116)..	s. 3, Amended by s. 4 of No. 2004, 1931 (Vol. 6, p. 161) as revived by No. 15, s. 2, 1941, p. 49, and also amended by No. 58, s. 2, 1940, p. 234 s. 4. Amended by s. 5 of No. 2004, 1931 (Vol. 6, p. 161) as revived by No. 15, s. 2, 1941, p. 49, and also amended by No. 58, s. 2, 1940, p. 234 s. 5. Amended by s. 6 of No. 2004, 1931 (Vol. 6, p. 162) as revived by No. 15, s. 2, 1941, p. 49

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Mining Act, 1930-31 (Vol. 6, p. 116)—*continued.*	s. 19. Amended by No. 58, s. 2, 1940, p. 234 s. 20. Amended by No. 58, s. 2, 1940, p. 234 s. 21. *S.A. Asbestos Syndicate N.L. v. Coola Limited* (1937) S.A.S.R. 1 s. 23. Amended by No. 58, s. 2, 1940, p. 234 s. 27. Amended by s. 7 of No. 2004, 1931 (Vol. 6, p. 162), as revived by No. 15, s. 2, 1941, p. 49, and also amended by No. 58, s. 2, 1940, p. 234 s. 29. Amended by No. 58, s. 2, 1940, p. 234 s. 31. Amended by No. 58, s. 2, 1940, p. 234 Heading to Division VI of Part III. Amended by No. 58, s. 2, 1940, p. 234 s. 55. Amended by No. 58, s. 2, 1940, p. 234 s. 56. Amended by No. 58, s. 2, 1940, p. 234 s. 57. Amended by No. 58, s. 2, 1940, p. 234 s. 58. Amended by No. 58, s. 2, 1940, p. 234 ss. 69a to 69k. Enacted by s. 9 of No. 2004, 1931 (Vol. 6 pp. 162—167) as revived by No. 15, s. 2, 1941, p. 49 s. 77. Amended by No. 58, s. 2, 1940, p. 234 s. 81. Amended by No. 58, s. 2, 1940, p. 234 s. 82. Amended by No. 58, s. 2, 1940, p. 234 s. 83. Amended by No. 58, s. 2, 1940, p. 234 ss. 85 to 95. Repealed by No. 58, s. 2, 1940, p. 234 s. 109. Amended by No. 58, s. 2, 1940, p. 234 s. 112. Amended by No. 58, s. 2, 1940, p. 234 s. 113. Amended by No. 58, s. 2, 1940, p. 234 s. 120. Amended by No. 58, s. 2, 1940, p. 234 s. 141. Amended by s. 11 of No. 2004, 1931 (Vol. 6, p. 168) as revived by No. 15, s. 2, 1941, p. 49, and also amended by No. 58, s. 2, 1940, p. 234
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Mortgagors Relief Act, 1931-1936 (Vol. 6, p. 215)	s. 3. Amended by No. 20, s. 2, 1940, p. 54 s. 5. Amended by No. 20, s. 3, 1940, p. 55, and by No. 14, s. 3, 1941, p. 47 s. 5a. Amended by No. 20, s. 4, 1940, p. 55, and by No. 14, s. 4, 1941, p. 48 s. 6. *Peeks Limited v. Adelaide Oil Exploration Company Limited* (1937) S.A.S.R. 154 s. 8. Amended by No. 20, s. 5, 1940, p. 55, and by No. 14, s. 5, 1941, p. 48 s. 9. Amended by No. 20, s. 6, 1940, p. 55, and by No. 14, s. 6, 1941, p. 48 s. 12. Amended by No. 20, s. 7, 1940, p. 55, and by No. 14, s. 7, 1941, p. 48
The Municipal Tramways Trust Act, 1935 (Vol. 6, p. 227)	s. 11. Amended by No. 60, s. 3, 1940, p. 301 s. 17. Amended by No. 60, s. 4, 1940, p. 302 s. 26. Amended by No. 60, s. 5, 1940, p. 302 s. 35. Amended by No. 60, s. 6, 1940, p. 302 s. 36. Amended by No. 60, s. 7, 1940, p. 303 s. 40. Amended by No. 60, s. 8, 1940, p. 303 s. 68. *Henwood and another v. The Municipal Tramways Trust* (1938) 60 C.L.R. 438; 12 A.L.J. 101, reversing *Henwood and another v. The Municipal Tramways Trust* (1937) S.A.S.R. 390 s. 86a. Enacted by No. 2366, s. 2, 1937, p. 98 s. 86b. Enacted by No. 2366, s. 2, 1937, p. 99
Noxious Weeds Act, 1931-1935 (Vol. 6, p. 319)	s. 5. Amended by No. 19, s. 2 (1), 1939, p. 103 s. 6. Amended by No. 2395, s. 2, 1938, p. 41 s. 7. Amended by No. 19, s. 2 (2), 1939, p. 103 s. 8. Amended by No. 2395, s. 3, 1938, p. 41 s. 8a. Amended by No. 2395, s. 4, 1938, p. 41 s. 10. Amended by No. 19, s. 3, 1939, p. 103 s. 12. Amended by No. 19, s. 4, 1939, p. 104

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Nurses Registration Act, 1920-1934 (Vol. 6, p. 340)	s. 21a. Enacted by No. 2405, s. 2, 1938, p. 85 s. 39a. Enacted by No. 2405, s. 3, 1938, p. 86 s. 44. Amended by No. 2405, s. 4, 1938, p. 86
Opticians Act, 1920-1935 (Vol. 6, p. 379)	s. 39. *Landers v. Board of Optical Registration* (1939) S.A.S.R. 393 s. 46. *Landers v. Board of Optical Registration* (1939) S.A.S.R. 393
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Police Act, 1936 (Vol. 6, p. 557)	s. 43. Amended by No. 2399, s. 3, 1938, p. 64 ss. 44 to 55. Repealed by No. 2399, s. 3, 1938, p. 64 s. 75. *Barrington v. Austin and others* (1939) S.A.S.R. 130 *Rice v. Hudson* (1940) S.A.S.R. 290 s. 86 (1) (*n*) *Gorman v. Virgo* (1939) S.A.S.R. 375 *Wilkins v. Condell* (1940) S.A.S.R. 139 s. 93. *Harrison v. Trotter* (1937) S.A.S.R. 7 *Sampson v. Crafter* (1940) S.A.S.R. 427 s. 98 (1) (*c*). *Wise v. Musolino* (1936) S.A.S.R. 447 s. 145. Amended by No. 2346, s. 4, 1937, p. 22 s. 149a. Enacted by No. 2399, s. 4, 1938, p. 65 s. 149b. Enacted by No. 2399, s. 4, 1938, p. 66 First schedule. Repealed by No. 2399, s. 3, 1938, p. 64
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Road Traffic Act, 1934-1936 (Vol. 7, p. 359)	This Act, as amended by No. 2416, 1938, p. 140, No. 23, 1939, p. 121, No. 34, 1939, p. 196, and No. 45, 1939, p. 338, and with notes of judicial decisions, is reprinted in the 1939 volume, p. 554. *See also* the following paragraph.
Road Traffic Act, 1934-1939 (1939, p. 554)	s. 7b. Amended by No. 61, s. 3, 1940, p. 304 s.9. Amended by No. 61, ss. 4, 5, 1940, pp. 304, 305, and by No. 2, ss. 3, 4, 1941, pp. 3, 4 s. 9a. Enacted by No. 2, s. 5, 1941, p. 4 s. 9b. Enacted by No. 2, s. 5, 1941, p. 5 s. 27. Amended by No. 46, s. 3, 1941, p. 197 s. 30. *Dayman v. Proudman* (1941) S.A.S.R. 87. Special leave to appeal to High Court refused. *Proudman v. Dayman* 15 A.L.J. 192 s. 36a. Enacted by No. 61, s. 6, 1940, p. 305 s. 43. Amended by No. 46, s. 4, 1941, p. 198 s. 50. Amended by No. 46, s. 5, 1941, p. 198 s. 53. Amended by No. 46, s. 6, 1941, p. 198 s. 59. Amended by No. 61, s. 7, 1940, p. 306 s. 61. Amended by No. 46, s. 7, 1941, p. 198 s. 69a. Enacted by No. 46, s. 8, 1941, p. 199 s. 70b. *Gassner v. Frost* (1940) S.A.S.R. 295, affirming *Gassner v. Frost* (1940) S.A.S.R. 77 *Vears v. Kevins* (1940) S.A.S.R. 99 *Dayman v. McKenzie* (1941) S.A.S.R. 103 s. 70d. *Millar v. Miller* (1940) S.A.S.R. 185. Special leave to appeal to High Court refused (1940) S.A.S.R. VIII. (note) *Hauber v. The Halifax Fire Insurance Company Limited and another* (1940) S.A.S.R. 341 s. 70s. Amended by No. 46, s. 9, 1941, p. 199 s. 119. Amended by No. 46, s. 10, 1941, p. 200 s. 120. *Dayman v. Saris* (1939) S.A.S.R. 445 *Stephens v. Stewart* (1941) S.A.S.R. 24 *Dayman v. Gill* (1941) S.A.S.R. 208 s. 128. Amended by No. 46, s. 11, 1941, p. 200 *Dellamina v. Gibbs* (1940) S.A.S.R. 282 s. 130a. Substituted by No. 61, s. 8, 1940, p. 306 *Paget v. Stewart* (1941) S.A.S.R. 148 s. 131. Amended by No. 61, s. 9, 1940, p. 308 *Dayman v. Saris* (1939) S.A.S.R. 445 *Virgo v. Fiddaman* (1940) S.A.S.R. 17 *Matthew v. Flood* (1940) S.A.S.R. 48

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The Sale of Goods Act, 1895-1936 (Vol. 7, p. 474)	s. 4. *Clements v. Hoppo* (1937) S.A.S.R. 231. Leave to appeal to the High Court refused, 59 C.L.R. 807 (note) s. 13. *Clarke v. McMahon* (1939) S.A.S.R. 64 s. 57a. Amended by No. 2357, s. 4, 1937, p. 56
Sandalwood Act, 1930-1936 (Vol. 7, p. 498)	s. 11. Amended by No. 9, s. 3, 1940, p. 19
Scaffolding Inspection Act, 1934 (Vol. 7, p. 557)	s. 3. Amended by No. 5, s. 2, 1940, p. 7
South Australian Housing Trust Act, 1936 (Vol. 7, p. 653)	s. 25. Substituted by No. 2371, s. 3, 1937, p. 107 s. 27. Amended by No. 2371, s. 4, 1937, p. 108 s. 28a. Enacted by No. 46, s. 3, 1940, p. 146 s. 29a. Enacted by No. 2371, s. 5, 1937, p. 108
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South-Eastern Drainage Act, 1931-1935 (Vol. 7, p. 721)	s. 42. *The South-Eastern Drainage Board (South Australia) v. The Savings Bank of South Australia* (1939) 62 C.L.R. 603; 13 A.L.J. 421, varying *Savings Bank of South Australia v. South-Eastern Drainage Board and another* (1939) S.A.S.R. 339 s. 66. *The South-Eastern Drainage Board (South Australia) v. The Savings Bank of South Australia* (1939) 62 C.L.R. 603; 13 A.L.J. 421, varying *Savings Bank of South Australia v. South-Eastern Drainage Board and another* (1939) S.A.S.R. 339 s. 90. *In re Cameron and Ryder* (1937) S.A.S.R. 143 s. 98. *In re Cameron and Ryder* (1937) S.A.S.R. 143 s. 101. *In re Cameron and Ryder* (1937) S.A.S.R. 143
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Stamp Duties Act, 1923-1937 (1937, p. 221)	s. 15. Amended by No. 48, s. 2, 1941, p. 206 s. 15a. Enacted by No. 48, s. 3, 1941, p. 206 s. 27. Amended by No. 48, s. 4, 1941, p. 207 s. 31. Amended by No. 48, s. 5, 1941, p. 207 s. 31a. Enacted by No. 2387, s. 3, 1938, p. 12

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Succession Duties Act, 1929-1936 (Vol. 8, p. 90)	s. 3. Amended by No. 62, s. 2, 1940, p. 309 s. 4. *The Commissioner of Succession Duties (South Australia) v. Isbister and another* (1941) 64 C.L.R. 375; 14 A.L.J. 406, affirming *In re Bonython, Isbister and another v. Commissioner of Succession Duties* (1940) S.A.S.R. 380 s. 7. *In re Gall* (1939) S.A.S.R. 185 s. 13. *In re Gardiner* (1938) S.A.S.R. 6 s. 20. *In re Bowman* (1937) S.A.S.R. 274 *In re Bonython. Isbister and another v. Commissioner of Succession Duties* (1940) S.A.S.R. 380, affirmed by *The Commissioner of Succession Duties (South Australia) v. Isbister and another* (1941) 64 C.L.R. 375; 14 A.L.J. 406 s. 35 (3) *In re Harris. Harris v. The Commissioner of Succession Duties* (1941) S.A.S.R. 98, reversed on other grounds by *Harris v. The Commissioner of Succession Duties* (1941) S.A.S.R. 173 s. 42a. Enacted by No. 21, s. 3, 1939, p. 112 s. 48. *In re Staker. Staker v. The Commissioner of Succession Duties* (1941) S.A.S.R. 146 ss. 55a to 55c. Enacted by No. 62, s. 3, 1940, pp. 309-311 s. 56. *In re Gall* (1939) S.A.S.R. 185 s. 61. *Harris v. The Commissioner of Succession Duties* (1941) S.A.S.R. 173, reversing *In re Harris. Harris v. The Commissioner of Succession Duties* (1941) S.A.S.R. 98 Second schedule. Substituted by No. 21, s. 4, 1939, p. 113 *In re Gardiner* (1938) S.A.S.R. 6 Third schedule. Substituted by No. 21, s. 5, 1939, p. 114
Superannuation Act, 1926-1935 (Vol. 8, p. 129)	s. 26c. Enacted by No. 2422, s. 3, 1938, p. 196 s. 26d. Enacted by No. 2422, s. 3, 1938, p. 197 s. 26e. Enacted by No. 14, s. 3, 1940, p. 35
Swine Compensation Act, 1936 (Vol. 8, p. 234)	s. 4. Amended by No. 29, s. 2, 1940, p. 82 s. 6. Amended by No. 29, s. 3, 1940, p. 82 s. 8. Amended by No. 29, s. 4, 1940, p. 82 s. 9. Amended by No. 29, s. 5, 1940, p. 83 s. 12. Amended by No. 29, s. 6, 1940, p. 83 s. 13. Amended by No. 29, s. 7, 1940, p. 83 s. 14. Amended by No. 29, s. 8, 1940, p. 84

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Trustee Act, 1936 (Vol. 8, p. 303)	s. 4. Amended by No. 49, s. 4, 1941, p. 212 s. 5. Amended by No. 49, s. 5, 1941, p. 213 ss. 13a to 13f. Enacted by No. 49, s. 6, 1941, pp. 213-217 s. 14. Amended by No. 49, s. 7, 1941, p. 217 s. 14a. Enacted by No. 49, s. 8, 1941, p. 218 s. 17a. Enacted by No. 10, s. 3, 1940, p. 20 s. 19a. Enacted by No. 49, s. 9, 1941, p. 219 s. 20. Amended by No. 49, s. 10, 1941, p. 220 s. 23a to 23c. Enacted by No. 49, s. 11, 1941, pp. 220-223. s. 25. Substituted by No. 49, s. 12, 1941, p. 224 ss. 25a to 25c. Enacted by No. 49, s. 12, 1941, pp. 225-228 s. 26a. Enacted by No. 49, s. 13, 1941, p. 228 ss. 28a to 28c. Enacted by No. 49, s. 14, 1941, pp. 229-231 s. 30. Substituted by No. 49, s. 15, 1941, p. 232 s. 31. Substituted by No. 49, s. 15, 1941, p. 233 s. 33. Substituted by No. 49, s. 16, 1941, p. 234 s. 33a. Enacted by No. 49, s. 16, 1941, p. 235 s. 34. Amended by No. 49, s. 17, 1941, p. 236 s. 34a. Enacted by No. 49, s. 18, 1941, p. 237 s. 35a. Enacted by No. 49, s. 19, 1941, p. 237 s. 56. *In re Morish* (1939) S.A.S.R. 305 s. 59a. Enacted by No. 49, s. 20, 1941, p. 238 s. 59b. Enacted by No. 49, s. 20, 1941, p. 240 s. 91. Amended by No. 2346, s. 4, 1937, p. 22
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Veterinary Surgeons Act, 1935-1936 (Vol. 8, p. 511)	s. 3. Amended by No. 2414, s. 5 (1), 1938, p. 134 s. 5. Amended by No. 2414, s. 2, 1938, p. 132 s. 6. Repealed by No. 2414, s. 3, 1938, p. 133 s. 9. Repealed by No. 2414, s. 3, 1938, p. 133 ss. 28a to 28f. Enacted by No. 2414, s. 4, 1938, pp. 133, 134 s. 30a. Enacted by No. 2414, s. 5 (2), 1938, p. 134 s. 31a. Enacted by No. 2414, s. 6, 1938, p. 135 s. 34. Amended by No. 2414, s. 5 (3), 1938, p. 135
Weights and Measures Act, 1934 (Vol. 8, p. 626)	s. 3. Amended by No. 27, s. 4 (2), 1940, p. 79 s. 6. Substituted by No. 9, s. 2, 1939, p. 27 s. 7. Substituted by No. 9, s. 2, 1939, p. 28 s. 8. Substituted by No. 9, s. 2, 1939, p. 28 s. 8a. Enacted by No. 9, s. 2, 1939, p. 28 s. 8b. Enacted by No. 9, s. 2, 1939, p. 28 s. 10. Repealed by No. 9, s. 3, 1939, p. 28 s. 13. Repealed by No. 9, s. 3, 1939, p. 28 s. 18. Amended by No. 9, s. 4 (1), 1939, p. 28 s. 21. Amended by No. 9, s. 4 (2), 1939, p. 28 s. 26. Amended by No. 9, s. 5, 1939, p. 29 s. 30. Amended by No. 2383, s. 2, 1938, p. 3 and by No. 16, s. 2, 1941, p. 50 s. 32. Amended by No. 9, s. 6, 1939, p. 29, and by No. 16, s. 3, 1941, p. 50 s. 35. Amended by No. 9, s. 7, 1939, p. 29 s. 37. Repealed by No. 9, s. 3, 1939, p. 28 s. 38. Amended by No. 9, s. 4 (3), 1939, p. 28 s. 40. Amended by No. 27, s. 2, 1940, p. 77 s. 41. Amended by No. 27, s. 3, 1940, p. 77 s. 45. Amended by No. 9, s. 8, 1939, p. 29 s. 48. Amended by No. 9, s. 9, 1939, p. 30 s. 49. Amended by No. 9, s. 4 (4), 1939, p. 29 s. 55. Substituted by No. 9, s. 10, 1939, p. 30 s. 56. Amended by No. 9, s. 11, 1939, p. 30 s. 57. Amended by No. 9, s. 12, 1939, p. 31 s. 57a. Enacted by No. 9, s. 13, 1939, p. 31 s. 57b. Enacted by No. 27, s. 4 (1), 1940, p. 78 s. 59. Amended by No. 9, s. 4 (5), 1939, p. 29 s. 61. Amended by No. 9, s. 4 (6). 1939, p. 29 s. 65. Amended by No. 16, s. 4, 1941, p. 51 s. 68. Amended by No. 9, s. 14, 1939, p. 31 Second schedule. Repealed by No. 9, s. 15, 1939, p. 31 Third schedule. Amended by No. 9, s. 16, 1939, p. 32
Wild Dogs Act, 1931 (Vol. 8, p. 657)	s. 3. Amended by No. 2392, s. 3, 1938, p. 37 s. 10. Amended by No. 2392, s. 4, 1938, p. 37 s. 11. Amended by No. 2392, s. 5, 1938, p. 38 s. 12. Amended by No. 2392, s. 6, 1938, p. 38 s. 13. Amended by No. 2392, s. 7, 1938, p. 38 s. 14. Amended by No. 2392, s. 8, 1938, p. 38
Wills Act, 1936 (Vol. 8, p. 665)	s. 6a. Enacted by No. 11, s. 3, 1940, p. 21 s. 25. *In re Marrie* (1938) S.A.S.R. 289; 12 A.L.J. 238
Workmen's Compensation Act, 1932-1935 (Vol. 8, p. 693)	s. 3. Amended by No. 65, s. 3, 1940, p. 339 s. 4. *Chaplin v. Dunstan Limited* (1938) S.A.S.R. 245 (Decision given in action for negligence) *South Australian Stevedoring Company Limited v. Holbertson* (1939) S.A.S.R. 257 *Stafford v. Doman* (1940) S.A.S.R. 72 *Adelaide Stevedoring Company Limited v. Forst* (1940) 64 C.L.R. 538; 14 A.L.J. 332 s. 5. Amended by No. 65, s. 4, 1940, p. 339 s. 7. Amended by No. 50, s. 3, 1941, p. 242 *Silver Top Taxi Service Proprietary Limited v. Batey* (1939) S.A.S.R. 403 s. 12a. Enacted by No. 50, s. 4, 1941, p. 243

Act Affected.	How Affected.
Workmen's Compensation Act, 1932-1935 (Vol. 8, p. 693)—*continued*	s. 16. Amended by No. 65, s. 5, 1940, p. 340 s. 18 Amended by No. 65 s. 6, 1940, p. 340 and by No. 50, s. 5, 1941, p. 243 s. 19. Amended by No. 65, s. 7, 1940, p. 340 s. 25. Amended by No. 65, s. 8, 1940, p. 340 s. 26. Amended by No. 65, s. 9, 1940, p. 340 s. 28. *Anstey v. Adelaide Electric Supply Company Limited* (1938) S.A.S.R. 338 s. 31. Amended by No. 65, s. 10, 1940, p. 341 s. 34a. Enacted by No. 65, s. 11, 1940, p. 341 s. 36. Amended by No. 50, s. 6, 1941, p. 244 s. 41. Amended by No. 65, s. 12, 1940, p. 341 *The Colonial Sugar Refining Company Limited v. Jamieson* (1941) S.A.S.R. 38. s. 41a. Enacted by No. 65, s. 13, 1940, p. 341 s. 48. Amended by No. 50, s. 7, 1941, p. 244 s. 51a. Enacted by No. 50, s. 8, 1941, p. 244 s. 54. Amended by No. 50, s. 9, 1941, p. 244 s. 55. *Lewis and another v. Commerical Motor Vehicles Limited* (1939) S.A.S.R. 385 ss. 94a to 94g. Enacted by No. 2427, s. 3, 1938, pp. 274-276 s. 94h. Enacted by No. 2427, s. 3, 1938, p. 277 and amended by No. 65, s. 14, 1940, p. 342 ss. 94i and 94j. Enacted by No. 2427, s. 3, 1938, p. 277 s. 112. *Lewis and another v. Commercial Motor Vehicles Limited* (1939) S.A.S.R. 385
Workmen's Liens Act, 1893-1936 (Vol. 18, p. 733)	s. 6. *Metropolitan Brick Company v. Hayward and another* (1938) S.A.S.R. 462 s. 10. *In re Hawker* (1939) S.A.S.R. 426
Wrongs Act, 1936 (Vol. 8, p. 750)	s. 12. Amended by No. 18, s. 3, 1939, p. 97 s. 18. Amended by No. 18, s. 4, 1939, p. 98 and by No. 48, s. 3, 1940, p. 151 s. 20. Amended by No. 18, s. 5, 1939, p. 98 and by No. 48, s. 4, 1940, p. 151 *Matthew v. Flood* (1939) S.A.S.R. 389 *Adelaide Chemical and Fertiliser Co. Limited v. Carlyle* (1940) 64 C.L.R. 514; 14 A.L.J. 334, affirming *Carlyle v. Adelaide Chemical and Fertiliser Co. Limited* (1939) S.A.S.R. 458 ss. 23a to 23c. Enacted by No. 48, s. 5, 1940, pp. 151, 152 ss. 24 to 29. Enacted by No. 18, s. 6, 1939, pp. 99, 100

TABLE OF REGULATIONS, RULES, BY-LAWS, PROCLAMATIONS AND NOTICES.

TABLE OF REGULATIONS, RULES, BY-LAWS, PROCLAMATIONS AND NOTICES.

The following table includes, under the heading of the title of each Act, references to regulations, rules, by-laws, proclamations and notices made or given under that Act and in force as at 22nd May, 1942. The reference given is to the *Government Gazette* in which the regulations, rules, by-laws, proclamations or notices are published.

References to by-laws made by local authorities are not given, but with these exceptions, the table includes references to all regulations, rules, and by-laws in force at the above date.

The table includes references to proclamations of general application, but does not include references to proclamations having only a limited or temporary application. Proclamations fixing the date of commencement of an Act or indicating the Minister of the Crown to whom the administration of an Act has been committed, are shown following the heading " Commencement " or " Administration ", as the case may be, and in every appropriate case particulars are given as to the date of commencement of the Act and the Minister to whom the administration of the Act is committed. Other proclamations are shown following a reference to the section of the Act under which the proclamations were made.

The table also includes references to notices given pursuant to any provision of an Act by the Governor, a Minister of the Crown, or other authority, in cases where the notices are of general application. These references are shown following a reference to the section of the Act under which the notices were given.

Also included in the table are references to rules, proclamations, orders, or notices published in the *South Australian Government Gazette* and made or given by the Governor of South Australia or any authority of the State pursuant to powers derived under the National Security Act, 1939-1940, of the Commonwealth or under subordinate legislation promulgated under that Act. The references given are limited to those above described and in this table no references are given to subordinate legislation promulgated under the National Security Act, 1939-1940, by the Governor-General or any Commonwealth authority.

The regulations, rules, by-laws, proclamations and notices referred to in this table are those in force as at 22nd May, 1942.

Abattoirs Act, 1911-1938.

Administration: Committed to the Minister of Agriculture *Gazette* 12th January, 1939, p. 74.
s. 12. Proclamation: *Gazette* 2nd March, 1922, p. 728.

Aborigines Act, 1934-1939.

Commencement: 1st April, 1937; *Gazette* 11th February, 1937, p. 285.
Commencement of the Aborigines Act Amendment Act, 1939: 1st February, 1940; *Gazette* 25th January, 1940, p. 117.
Administration: Committed to the Commissioner of Public Works *Gazette* 11th February, 1937, p. 285.
s. 14. Proclamations: *Gazette* 11th April, 1940, p. 720; 19th September, 1940, p. 569; 14th November, 1940, p. 1010; 29th May, 1941, p. 779.
General regulations: *Gazette* 10th May, 1917, p. 742; 21st August, 1919, p. 383; 12th October, 1922, p. 834; 22nd April, 1926, p. 1088; 25th July, 1940, p. 181.

Adelaide Show Grounds (By-laws) Act, 1929.

By-laws: *Gazette* 21st August, 1930, p. 351.

Administration and Probate Act, 1919-1937.

Rules of the Supreme Court in its testamentary causes jurisdiction: *Gazette* 24th November, 1927, p. 1255; 11th March, 1937, p. 537; 14th October, 1937, p. 1021; 2nd June, 1938, p. 1265.
Regulations under the Fees Regulation Act, 1927: relating to fees payable to the Public Trustee: *Gazette* 3rd December, 1931, p. 1033; relating to fees payable for Royal licence to apply for probate of deceased enemy subject's estate: *Gazette* 18th January, 1940, p. 73.

Administration of Justice Act, 1921-1926.

s. 5. Proclamations: *Gazette* 7th February, 1924, p. 322; 13th March, 1924, p. 660; 2nd July, 1925, p. 1; 17th June, 1926, p. 1509; 17th June, 1926, p. 1509; 11th November, 1926, p. 1191; 16th December, 1926, p. 1512.
(For details of proclamations, see the footnote in Volume 1, p. 136 of South Australian Statutes, 1837-1936.)
Rules of Court were made on 25th October, 1922, but have not been published in the *Gazette*.

Adoption of Children Act, 1925-1940.

Regulations: *Gazette* 25th February, 1926, p. 400; 22nd April, 1926, p. 1087; 9th September 1937, p. 662.
Rules of Court were made on 23rd December, 1926, but have not been published in the *Gazette*.

Advances for Homes Act, 1928-1935.

Commencement: 2nd April, 1929; *Gazette* 28th March, 1929, p. 636.
Regulations: *Gazette* 28th March, 1929, p. 636.

Advances to Settlers Act, 1930.

Regulations: 20th December, 1934, p. 1283.

Agricultural Graduates Land Settlement Act, 1922-1938.

Administration: Committed to the Commissioner of Crown Lands *Gazette* 1st March, 1923, p. 485.
Regulations: *Gazette* 8th March, 1923, p. 537; 26th April, 1928, p. 870.

Agricultural Seeds Act, 1938.

Commencement: 22nd June, 1939; *Gazette* 22nd June, 1939, p. 1458.
Regulations: *Gazette* 11th May, 1939, p. 1187; 21st March, 1940, p. 596.

Air Navigation Act, 1937.

Commencement: 12th January, 1938; *Gazette* 13th January, 1938, p. 53.

Alsatian Dogs Act, 1934.

Administration: Committed to the Minister of Local Government *Gazette* 20th December, 1934, p. 1218.
Regulations: *Gazette* 9th January, 1936, p. 27.

Animals and Birds Protection Act, 1919-1938.

Administration : Committed to the Minister of Agriculture *Gazette* 3rd July, 1924, p. 1.
s. 8. Proclamations :
Under s. 8 (1) (*b*) : *Gazette* 23rd June, 1921, p. 1315 ; 7th January, 1926, p. 1 ; 4th March, 1926, p. 685 ; 3rd December, 1936, p. 1195.
Under s. 8 (1) (*c*)—
(i.) *Gazette* 29th November, 1928, p. 1137 ; 3rd February, 1938, p. 233.
(ii.) *Gazette* 23rd August, 1923, p. 413 ; 25th November, 1926, p. 1337 ; 15th March, 1928, p. 561.
(iii.) *Gazette* 29th June, 1933, p. 1093.
(iv.) *Gazette* 13th July, 1933, p. 47 ; 24th January, 1935, p. 327 ; 23rd November, 1939, p. 1380.
(v.) *Gazette* 23rd July, 1925, p. 167 ; 4th March, 1926, p. 685 ; 25th March, 1926, p. 865 ; 20th January, 1927, p. 121 ; 15th November, 1928, p. 1053 ; 20th December, 1928, p. 1277 ; 17th January, 1929, p. 105 ; 7th March, 1929, p. 513 ; 31st October, 1929, p. 1005 ; 28th January, 1932, p. 139 ; 3rd March, 1932, p. 435 ; 26th October, 1933, p. 900 ; 16th November, 1933, p. 1005 ; 14th December, 1933, p. 1167 ; 21st December, 1933, p. 1240 ; 25th January, 1934, p. 130 ; 22nd March, 1934, p. 843 ; 13th December, 1934, p. 1186 ; 20th December, 1934, p. 1219 ; 11th April, 1935, p. 1087 ; 28th November, 1935, p. 1285 ; 19th December, 1935, p. 1447 ; 19th December, 1935, p. 1446 ; 14th January, 1937, p. 34 ; 2nd September, 1937, p. 561 ; 3rd February, 1938, p. 233 ; 23rd November, 1939, p. 1380 ; 21st November, 1940, p. 1042.
Under s. 8 (1) (*d*) : *Gazette* 12th December, 1907, p. 1297 ; 6th May, 1909, p. 847 ; 20th May, 1909, p. 954 ; 9th December, 1909, p. 1127 ; 27th March, 1913, p. 585 ; 8th June, 1916, p. 1217 ; 3rd August, 1916, p. 181 ; 1st February, 1917, p. 239 ; 10th June, 1920, p. 1399 ; 1st March, 1923, p. 486 ; 24th May, 1923, p. 1140 ; 5th April, 1923, p. 773 ; 24th December, 1925, p. 1661 (partly revoked 17th February, 1927, p. 337) ; 17th June, 1926, p. 1509 ; 6th September, 1928, p. 529 ; 31st October, 1929, p. 1005 ; 25th December, 1930, p. 1293 ; 17th December, 1931, p. 1115 ; 29th March, 1934, p. 931 ; 21st February, 1935, p. 548 ; 16th September, 1937, p. 697 ; 28th April, 1938, p. 898 ; 28th July, 1938, p. 165 ; 13th October, 1938, p. 975 ; 6th April, 1939, p. 835 ; 14th September, 1939, p. 745 ; 11th January, 1940, p. 34 (republished 18th January, 1940, p. 70) ; 12th December, 1940, p. 1425 ; 12th December, 1940, pp. 1425, 1426 ; 30th January, 1941, p. 95 ; 27th March, 1941, p. 439 ; 30th October, 1941, p. 845.
Under s. 8 (1) (*e*) : *Gazette* 10th February, 1938, p. 293.
Under s. 8 (1) (*f*) : *Gazette* 7th June, 1923, p. 1246 ; 12th November, 1936, p. 1065 ; 10th June, 1937, p. 1281.
Under s. 8 (1) (*h*) : *Gazette* 12th December, 1935, p. 1390.
(For details of proclamations made prior to 9th June, 1937, see the footnotes in Volume 1, pp. 244-246 of the South Australian Statutes, 1837-1936.)
Regulations : *Gazette* 11th December, 1919, p. 1462 (gun, game licence forms) ; 17th May, 1923, p. 1082 (shipping opossum skins, Kangaroo Island) ; 24th May, 1928, p. 1087 (gun, game licence fees) ; 20th December, 1928, p. 1278 (prohibiting sale of ducks, teal, and maned goose) ; 19th June, 1930, p. 1137; 19th August, 1937, p. 440 (skin dealer's fee) ; 13th October, 1932, p. 743 (fee for permit to take animals and birds) ; 26th March, 1936, p. 714 (dealers in birds and fees).

Apiaries Act, 1931-1935.

Commencement : 22nd January, 1932 ; *Gazette* 21st January, 1932, p. 67.
Administration : Committed to the Minister of Agriculture *Gazette* 16th June, 1932, p. 1067.
s. 11. Proclamations : *Gazette* 19th May, 1932, p. 899 ; 30th November, 1933, p. 1091 ; 4th February, 1937, p. 229 ; 9th February, 1939, pp. 373 and 374.
s. 13. Proclamations : *Gazette* 11th February, 1932, p. 255 ; 5th June, 1941, p. 812.
(For details of proclamations under sections 11 and 13, made prior to 8th February, 1939, see the footnotes in Volume I, pp. 267-268 of the South Australian Statutes, 1837-1936.)
Regulations : *Gazette* 21st January, 1932, p. 68 ; 6th April, 1933, p. 551 ; 20th February, 1936, p. 457.

Arbitration Act, 1891-1934.

Rules of the Supreme Court : Order XXXIV. of Rules of Court, 1913, dated 10th December, 1913, (not published in the *Gazette*).
Rules of the Local Court : *Gazette* 8th July, 1909, p. 42.

Architects Act, 1939.

Commencement : 1st March, 1940 ; *Gazette* 15th February, 1940, p. 369.
Administration : Committed to the Chief Secretary : *Gazette* 22nd February, 1940, p. 409.
By-laws : *Gazette* 2nd May, 1940, p. 953.

Art Gallery Act, 1939.

Commencement: 1st February, 1940: *Gazette* 18th January, 1940, p. 69.
Regulations: *Gazette* 29th August, 1940, p. 451.

Associations Incorporation Act, 1929-1935.

Commencement: 16th December, 1929; *Gazette* 12th December, 1929, p. 1267.
Regulations: *Gazette* 12th December, 1929, p. 1268; 9th July, 1931, p. 34.

Auctioneers Act, 1934.

Commencement: 1st January, 1935; *Gazette* 20th December, 1934, p. 1217.

Audit Act, 1921-1936.

Commencement: 29th March, 1923; *Gazette* 29th March, 1923, p. 690.
Regulations: *Gazette* 31st October, 1940, p. 921.

Bills of Sale Act, 1886-1940.

Regulations appointing fees payable to the Registrar-General: *Gazette* 9th January, 1941, p. 31.

Births and Deaths Registration Act, 1936-1940.

Commencement: 1st May, 1937; *Gazette* 28th January, 1937, p. 188.
Administration: Committed to the Chief Secretary; *Gazette* 18th February, 1937, p. 334.

Botanic Garden Act, 1935-1940.

By-laws: *Gazette* 24th November, 1921, p. 1249; 26th November, 1925, p. 1408; 13th June, 1929, p. 1401.

Brands Act, 1933-1936.

Administration: Committed to the Minister of Agriculture *Gazette* 3rd January, 1935, p. 1
s. 22 (4) Proclamation: *Gazette* 24th December, 1936, p. 1322.
s. 53. Notice: *Gazette* 21st June, 1934, p. 1471.

Bread Act, 1936.

Commencement: 1st April, 1937; *Gazette* 11th February, 1937, p. 286.
s. 11. Proclamation: *Gazette* 1st July, 1937, p. 1.

Building Act, 1923-1940.

Administration: Committed to the Minister of Local Government *Gazette* 7th February, 1924, p. 324.
s. 3 (1) (*b*). For proclamations made under the Building Act, 1881, or the District Councils Act, 1914, see the footnote in Volume 1, p. 425, of the South Australian Statutes, 1837-1936.
s. 3 (1) (*c*). Proclamations:
(i.) Municipalities: *Gazette* 6th March, 1924, p. 595; 17th April, 1924, p. 925; 30th June, 1927, p. 1406; 18th March, 1926, p. 793; 21st May, 1925, p. 945; 16th December, 1937, p. 1710; 17th March, 1938, p. 607; 27th October, 1938, p. 1100; 23rd January, 1941, p. 71.
(ii.) District Council Districts: *Gazette* 29th May, 1924, p. 1207; 4th September, 1924, p. 1451; 24th July, 1924, p. 162; 16th October, 1924, p. 1018; 12th March, 1925, p. 433; 31st March, 1927, p. 741; 8th October, 1925, p. 846; 26th June, 1930, p. 1192; 22nd September, 1927, p. 712; 22nd March, 1928, p. 605; 17th May, 1928, p. 1033; 18th July, 1929, p. 113; 31st October, 1929, p. 1008; 14th November, 1929, p. 1085; 24th March, 1932, p. 547; 3rd November, 1932, p. 886; 30th August, 1934, p. 427; 13th August, 1936, p. 249; 8th March, 1934, p. 462; 5th December, 1935, p. 1333; 17th September, 1925, p. 680; 4th June, 1936, p. 1133; 14th January, 1926, p. 46; 29th April, 1937, p. 945; 16th September, 1937, p. 698; 10th February, 1938, p. 295; 8th December, 1938, p. 1451; 15th December, 1938, p. 1498; 9th March, 1939, p. 570; 15th June, 1939, p. 1418; 16th May, 1940, p. 1058; 11th July, 1940, p. 33; 24th October, 1940, p. 842; 6th March, 1941, p. 335; 25th September, 1941, p. 624.
(For details of proclamations made prior to 28th April, 1937, see the footnote in Volume 1, pp. 425-426 of the South Australian Statutes, 1837-1936.)
Regulations in substitution for the second, third, fourth, sixth and seventh schedules: *Gazette*, 12th December, 1940, p. 1441. (These regulations are reprinted in the 1940 volume, pp. 416-526).
Regulations prescribing forms: *Gazette* 26th June, 1924, p. 1411; 27th February, 1930, p. 443.

Building Societies Act, 1881-1938.

Commencement: 16th December, 1881; *Gazette* 15th December, 1881, p. 1747.
Regulations as to fees: *Gazette* 30th March, 1882, p. 1034.
Regulations as to qualifications of auditors: *Gazette* 29th March, 1934, p. 932.
General regulations: *Gazette* 20th July, 1939, p. 199

Bush Fires Act, 1933-1941.

Administration: Committed to the Minister of Agriculture *Gazette* 24th December, 1936 p. 1321.
s. 23. Proclamation: *Gazette* 27th February, 1936, p. 486.
Regulations: *Gazette* 11th July, 1940, p. 73.

Business Agents Act, 1938.

Commencement: 1st April, 1939; *Gazette* 19th January, 1939, p. 122.
Regulations: *Gazette* 9th March, 1939, p. 600; 24th August, 1939, p. 551; 30th May, 1940, p. 1164.

Cattle Compensation Act, 1939.

Commencement: 1st March, 1940; *Gazette* 15th February, 1940, p. 369.
Administration: Committed to the Minister of Agriculture *Gazette* 15th February, 1940, p. 369.
Regulations: *Gazette* 15th January, 1940, p. 403.

Chaff and Hay Act, 1922-1938.

Regulations: *Gazette* 17th November, 1938, p. 1269.

Children's Protection Act, 1936.

Commencement: 1st April, 1937; *Gazette* 11th February, 1937, p. 286.

Citrus Marketing Act, 1931.

Commencement: At 22nd May, 1942, this Act had not been brought into operation.
Administration: Committed to the Minister of Agriculture *Gazette* 5th December, 1931, p. 1065.
Regulations for holding poll under section 39: *Gazette* 5th December, 1931, p. 1065.

Collections for Charitable Purposes Act, 1939.

Commencement: 1st February, 1940; *Gazette* 23rd November, 1939, p. 1379.
Administration: Committed to the Chief Secretary, *Gazette* 23rd November, 1939, p. 1379.
s. 5. Proclamation: *Gazette* 23rd November, 1939, p. 1379.

Companies Act, 1934-1939.

Commencement: 1st March, 1935; *Gazette* 13th December, 1934, p. 1185.
Regulations: *Gazette* 11th May, 1939, p. 1138; 8th May, 1941, p. 694.
Rules of Court: *Gazette* 8th February, 1940, p. 233 (Rule 147 and the fourth schedule disallowed, *Gazette* 19th September, 1940, p. 570).

Compulsory Acquisition of Land Act, 1925.

Commencement: 27th February, 1928; *Gazette* 23rd February, 1928, p. 397.
Rules of Court: *Gazette* 10th May, 1928, p. 968.

Constitution Act, 1934-1940.

Commencement: 1st January, 1935; *Gazette* 20th December, 1934, p. 1217.

Control of Advertisements Act, 1916-1935.

Administration: Committed to the Minister of Immigration *Gazette* 3rd July, 1924, p. 1.
Regulations: *Gazette* 5th April, 1928, p. 726; 20th February, 1936, p. 458.

Control of Waters Act, 1919-1925.

Regulations: *Gazette* 25th October, 1934, p. 847.

Convicted Inebriates Act, 1913-1934.

Administration: Committed to the Chief Secretary *Gazette* 5th February, 1914, p. 319.
s. 3. Proclamation: *Gazette* 26th February, 1914, p. 515.
Regulations: *Gazette* 16th July, 1914, p. 117; 2nd March, 1916, p. 413; 16th June, 1921, p. 1270; 17th July, 1924, p. 112; 3rd September, 1925, p. 572; 11th August, 1927, p. 348; 17th October, 1929, p. 891; 31st October, 1929, p. 1010.

Coroners Act, 1935.

Regulations: *Gazette* 17th June, 1937, p. 1308.

Cremation Act, 1891-1936.

Regulations: *Gazette* 27th June, 1901, p. 1324; 3rd March, 1904, p. 462; 19th April, 1923, p. 866; 2nd October, 1930, p. 665; 5th February, 1942, p. 238.
Regulation under the Fees Regulation Act, 1927, relating to fees for cremation: *Gazette* 24th November, 1927, p. 1229.

Criminal Law Consolidation Act, 1935-1940.

Commencement: 2nd January, 1936; *Gazette* 2nd January, 1936, p. 1.
s. 321. Proclamations: *Gazette* 6th April, 1911, p. 603; 26th August, 1937, p. 497.
Rules of Court as to criminal appeals were made 1st September, 1925, but have not been published in the *Gazette*.
Rules of Court as to costs and treatment of appellant: *Gazette* 5th November, 1925, p. 1231.
Rules of Court as to payment for transcripts and documents: *Gazette* 19th November, 1925, p. 1358.
Regulations as to habitual criminals: *Gazette* 6th April, 1911, p. 606; 23rd November, 1916, p. 997.
Regulations as to payments to witnesses and others at criminal prosecutions: *Gazette* 27th October, 1938, p. 1102; 6th April, 1939, p. 837.
Regulation as to places of confinement under section 77 (2): *Gazette* 6th March 1924, p. 596.

Crown Lands Act, 1929-1941.

Regulations: *Gazette* 16th October, 1941, p. 789.
Regulations under the Crown Lands Act, 1929-1939, and the Fees Regulation Act, 1927, relating to the fee payable on noting instrument on Crown lease, etc.; *Gazette* 18th July, 1940, p. 86.
Notice setting out conditions for application for licences under Part XIV.: *Gazette* 19th February, 1942, p. 301.

Dairy Cattle Improvement Act, 1921-1940.

Administration: Committed to the Minister of Agriculture *Gazette* 2nd February, 1922, p. 471.
s. 7a. Notice: *Gazette* 30th January, 1941, p. 97.
Regulations: *Gazette* 8th July, 1937, p. 30; 9th September, 1937, p. 661; 28th September, 1939, p. 904; 31st July, 1941, p. 209.

Dairy Industry Act, 1928-1937.

Commencement: 8th August, 1929; *Gazette* 8th August, 1929, p. 329.
s. 2. Proclamations: *Gazette* 8th August, 1929, p. 329; 19th July, 1934, p. 74; 21st January, 1937, p. 85; 11th November, 1937, p. 1297.
(For details of proclamations made prior to 10th November, 1937, see the footnote in Volume 2, pp. 349-350 of the South Australian Statutes, 1837-1936.)
General regulations: *Gazette* 21st August, 1930, p. 365 (regulations 42-58 of these regulations were disallowed by resolution of the Legislative Council *Gazette* 6th November, 1930, p. 946); 17th December, 1931, p. 1116; 5th May, 1932, p. 772; 27th April, 1933, p. 661; 2nd November, 1933, p. 934; 12th January, 1939, p. 116; 4th September, 1941, p. 509.
Regulations as to payment for milk and cream: *Gazette* 2nd November, 1933, p. 934.

Dairy Produce Act, 1934-1940.

Commencement: 13th December, 1934; *Gazette* 13th December, 1934, p. 1185.
Administration: Committed to the Minister of Agriculture *Gazette* 27th May, 1937, p. 1205.
Regulations: *Gazette* 11th April, 1935, p. 1119; 9th January, 1936, p. 26; 18th November, 1937, p. 1348.

Dangerous Drugs Act, 1934.

Commencement: 1st October, 1937; *Gazette* 15th April, 1937, p. 789.
Administration: Committed to the Chief Secretary *Gazette* 15th April, 1937, p. 789.
s. 4. Proclamations: *Gazette* 15th April, 1937, p. 790; 23rd September, 1937, p. 749; 23rd September, 1937, p. 750; 20th February, 1941, p. 225.
Regulations: *Gazette* 23rd September, 1937, p. 797; 9th December, 1937, p. 1588; 29th January, 1942, p. 145.

Debt Adjustment Act, 1929-1932.

Regulations: *Gazette* 16th January, 1930, p. 83.

Dentists Act, 1931-1936.

Rules of Court: *Gazette* 4th August, 1932, p. 183.

Regulations: *Gazette* 8th December, 1904, p. 1047; 26th October, 1905, p. 886; 26th March, 1908, p. 564; 30th April, 1914, p. 1005; 31st January, 1918, p. 181; 24th May, 1934, p. 1315; 28th June, 1934, p. 1520; 5th July, 1934, p. 2; 20th June, 1940, p. 1399; 5th September, 1940, p. 513.

Regulation under the Fees Regulation Act, 1927, relating to the fee payable on publication of the register of dentists: *Gazette* 11th November, 1937, p. 1307.

Discharged Soldiers Settlement Act, 1934-1940.

Commencement: 1st May, 1937; *Gazette* 25th March, 1937, p. 644.

Regulations: *Gazette* 2nd December, 1920, p. 1429; 11th August, 1921, p. 270; 19th January, 1922, p. 100; 2nd March, 1922, p. 729; 6th April, 1922, p. 988; 30th August, 1923, p. 493; 31st January, 1924, p. 211; 7th August, 1924, p. 283; 18th February, 1926, p. 326; 17th February, 1927, p. 339; 28th April, 1927, p. 935; 12th May, 1927, p. 1044; 21st January, 1932, p. 69; 7th June, 1934, p. 1395; 18th April, 1935, p. 1136; 24th December, 1936, p. 1337; 30th January, 1941, p. 98.

Draught Stallions Act, 1932-1934.

Commencement: 1st July, 1933; *Gazette* 8th June, 1933, p. 973.

Administration: Committed to the Minister of Agriculture *Gazette* 8th June, 1933, p. 973.

s. 3 (3). Proclamations: *Gazette* 8th June, 1933, p. 973; 22nd December, 1938, p. 1542.

Regulations: *Gazette* 22nd June, 1933, p. 1054; 18th June, 1936, p. 1210.

Dried Fruits Act, 1934-1941.

Administration: Committed to the Minister of Agriculture *Gazette* 20th December, 1934 p. 1218.

Regulations: *Gazette* 14th February, 1935, p. 495; 30th January, 1936, p. 272; 15th December, 1938, p. 1501; 22nd January, 1942, p. 106.

Drought Relief Act, 1940.

Regulations: *Gazette*, 16th October, 1941, p. 802.

Early Closing Act, 1926-1940.

Administration: Committed to the Minister of Industry *Gazette* 8th February, 1912, p. 225.

s. 14. Proclamations: *Gazette* 15th August, 1912, p. 376; 15th January, 1914, p. 127; 19th February, 1914, p. 449; 9th April, 1914, p. 858; 30th July, 1914, p. 262; 20th August, 1914, p. 488; 27th August, 1914, p. 533; 27th August, 1914, p. 534; 10th September, 1914, p. 624; 3rd December, 1914, p. 1187; 17th December, 1914, p. 1267; 21st January, 1915, p. 127; 6th May, 1915, p. 1089; 10th June, 1915, p. 1333; 19th August, 1915, p. 691; 20th January, 1916, p. 93; 27th July, 1916, p. 125; 1st May, 1919, p. 798; 11th December, 1919, p. 1461; 15th April, 1920, p. 1061; 10th June, 1920, p. 1399; 4th November, 1920, p. 1168; 11th November, 1920, p. 1199; 25th August, 1921, p. 382; 1st September, 1921, p. 442; 22nd September, 1921, p. 633; 10th November, 1921, p. 1105; 15th December, 1921, p. 1388; 22nd December, 1921, p. 1458; 2nd February, 1922, p. 472; 16th February, 1922, p. 568; 23rd February, 1922, p. 640; 9th March, 1922, p. 787; 15th June, 1922, p. 1487; 6th July, 1922, p. 1; 27th July, 1922, p. 165; 28th June, 1923, p. 1375; 19th July, 1923, p. 107; 23rd August, 1923, p. 414; 11th October, 1923, p. 834; 21st February, 1924, p. 457; 11th September, 1924, p. 654; 8th January, 1925, p. 26; 5th February, 1925, p. 195; 29th October, 1925, p. 1161; 12th August, 1926, p. 372; 2nd December, 1926, p. 1401; 2nd December, 1926, p. 1402; 20th January, 1927, p. 121; 27th October, 1927, p. 1007; 12th April, 1928, p. 773; 3rd December, 1938, p. 1171; 6th July, 1939, p. 1; 30th January, 1941, p. 95; 9th April, 1942, p. 523.

s. 15. Proclamation: *Gazette* 13th August, 1914, p. 425.

s. 23. Notices: *Gazette* 17th June, 1926, p. 1514; 24th December, 1925, p. 1665; 18th October, 1928, p. 903; 21st May, 1936, p. 1054; 15th September, 1938, p. 698.

s. 25*e*. Notice: *Gazette* 10th August, 1935, p. 242.

s. 59. Notices: *Gazette* 1st October, 1914, p. 769; 2nd January, 1936, p. 3; 6th October, 1927, p. 855; 29th May, 1913, p. 1148; 14th August, 1913, p. 428; 20th March, 1924, p. 715; 3rd August, 1939, p. 299; 6th June, 1940, p. 1258.

s. 69. Notice: *Gazette* 1st October, 1914, p. 769; 17th February, 1938, p. 368; 11th May, 1939, p. 1084.

(For details of proclamations and notices made prior to 16th February, 1938, under sections 14, 15, 23, 25*e*, 59, and 69, see the tables in Volume 2, pp. 521-523 of the South Australian Statutes, 1837-1936.)

Regulations: *Gazette* 2nd June, 1927, p. 1217; 1st December, 1932, p. 1038; 23rd December, 1937, p. 1810.

Easter Act, 1929.

Commencement: At 22nd May, 1942, this Act had not been brought into operation.

Education Act, 1915-1941.

Commencement: 13th January, 1916; *Gazette* 13th January, 1916, p. 43.

Regulations as to religious instruction in public schools; *Gazette* 16th January, 1941, p. 38; 20th February, 1941, p. 234.

General regulations: *Gazette* 31st August, 1939, p. 616; 2nd November, 1939, p. 1256 16th November, 1939, p. 1376; 21st March, 1940, p. 597; 30th May, 1940, p. 1164 12th December, 1940, p. 1438; 9th January, 1941, p. 30; 27th February, 1941, p. 279; 27th March, 1941, p. 459; 10th April, 1941, p. 524; 14th August, 1941, p. 328; 18th September, 1941, p. 620; 18th September, 1941, p. 621; 27th November, 1941, p. 1188.

Electoral Act, 1929-1941.

Commencement: 19th December, 1929; *Gazette* 19th December, 1929, p. 1305.

Administration: Committed to the Attorney-General *Gazette* 20th May, 1937, p. 1150.

s. 13. Proclamation: *Gazette* 12th August, 1937, p. 373.

s. 14. Notices: *Gazette* 13th February, 1930, p. 323; 20th February, 1930, p. 374; 13th March, 1930, p. 531; 17th November, 1932, p. 959; 1st December, 1932, p. 1040; 23rd February, 1933, p. 285; 9th March, 1933, p. 373; 30th March, 1933, p. 522; 1st February, 1934, p. 196; 2nd August, 1934, p. 186; 16th August, 1934, p. 312; 23rd August, 1934, p. 375; 30th May, 1935, p. 1464; 6th June, 1935, p. 1502; 16th January, 1941, p. 40; 20th February, 1941, p. 234; 20th March, 1941, p. 422.

General regulations: *Gazette* 28th November, 1940, p. 1223; 24th July, 1941, p. 126; 7th May, 1942, p. 674.

Regulations as to joint Commonwealth and State electoral rolls: *Gazette* 10th February, 1921, p. 279; 16th May, 1929, p. 1003.

Electrical Articles and Materials Act, 1940.

Administration: Committed to the Minister of Industry and Employment: *Gazette* 30th January, 1941, p. 95.

Emergency Powers Act, 1941.

Administration: Committed to the Treasurer *Gazette* 11th December, 1941, p. 1361.

Regulations: *Gazette* 18th December, 1941, p. 1499; 18th December, 1941, p. 1503; 25th December, 1941, p. 1512; 8th January, 1942, p. 53; 5th February, 1942, p. 238; 19th February, 1942, p. 326; 2nd April, 1942, p. 497; 9th April, 1942, p. 525; 16th April, 1942, p. 575; 16th April, 1942, p. 577; 16th April, 1942, p. 578; 7th May, 1942, p. 673; 14th May, 1942, p. 713; 14th May, 1942, p. 714.

The above regulations relate to the following matters:—

Administration: *Gazette* 18th December, 1941, p. 1499; 8th January, 1942, p. 53; 16th April, 1942, p. 575.

Air raid shelters: *Gazette* 8th January, 1942, p. 53.

Aliens, disqualification from holding office in councils or voting at council elections or polls: *Gazette* 14th May, 1942, p. 713.

Animals, destruction of: *Gazette* 16th April, 1942, p. 575.

Bank holiday cancellation: *Gazette* 18th December, 1941, p. 1503.

Civil Defence Force: *Gazette* 18th December, 1941, p. 1499; 19th February, 1942, p. 326: 16th April, 1942, p. 575; 7th May, 1942, p. 673.

District council elections and polls: *Gazette*, 9th April, 1942, p. 525; 14th May, 1942, p. 713.

District councils' powers: *Gazette* 18th December, 1941, p. 1499; 25th December, 1941, p. 1512; 8th January, 1942, p. 53.

Fire fighting materials in houses: *Gazette* 5th February, 1942, p. 238.

General: *Gazette* 25th December, 1941, p. 1512; 8th January, 1942, p. 53; 5th February, 1942, p. 238; 19th February, 1942, p. 326.

Harbours and ports: *Gazette* 16th April, 1942, p. 578.

Hire cars, provision for licensing women to drive: *Gazette* 14th May, 1942, p. 714.

Hospital employees' duties in case of attack: *Gazette* 19th February, 1942, p. 326.

Inoculation, compulsory: *Gazette* 19th February, 1942, p. 326.

Lights in buildings and streets: *Gazette* 25th December, 1941, p. 1512; 8th January, 1942, p. 53; 5th February, 1942, p. 238; 19th February, 1942, p. 326.

Lights on vehicles: *Gazette* 25th December, 1941, p. 1512; 8th January, 1942, p. 53: 5th February, 1942, p. 238.

Municipal council elections and polls: Gazette 9th April, 1942, p. 525; 14th May, 1942, p. 713.

Municipal councils' powers: *Gazette* 18th December, 1941, p. 1499; 25th December, 1941, p. 1512; 8th January, 1942, p. 53.

Protection of persons and property: *Gazette* 25th December, 1941, p. 1512; 8th January, 1942, p. 53: 5th February, 1942, p. 238; 19th February, 1942, p. 326; 16th April, 1942, p. 575.

Emergency Powers Act, 1941—*continued.*

Roof spotting : *Gazette* 19th February, 1942, p. 326 : 16th April, 1942, p. 575.
Scrub and stubble burning : *Gazette* 16th April, 1942, p. 577.
Shipping : *Gazette* 16th April, 1942, p. 578.
Sirens, restrictions on use of : *Gazette* 25th December, 1941, p. 1499.
Special constables, duties of employers to : *Gazette* 2nd April, 1942, p. 497.
Speed limit in metropolitan area : *Gazette* 5th February, 1942, p. 238.
Vaccination, compulsory : *Gazette* 19th February, 1942, p. 326.
Weirs, locks and dams : *Gazette* 16th April, 1942, p. 575.

Notices given pursuant to regulations—
Delegation by Premier of powers to take possession of land, etc., *Gazette* 19th February, 1942, p. 329.
Headlamps on motor vehicles, notice by Premier fixing date after which must be screened : *Gazette* 29th January, 1942, p. 176.
Sirens, notice by Commissioner of Civil Defence as to use of : Gazette 12th February, 1942, p. 245.

Code for the construction of air raid shelters, published for guidance : *Gazette* 26th February, 1942, p. 358.

Employees Registry Offices Act, 1915-1939.

Administration : Committed to the Minister of Industry and Employment *Gazette* 24th June 1937, p. 1361.

Explosives Act, 1936.

Commencement : 1st July, 1937 ; *Gazette* 25th March, 1937, p. 644.
Administration : Committed to the Minister of Agriculture *Gazette* 25th March, 1937, p. 644.
s. 6. Definitions of explosives : *Gazette* 28th September, 1899, p. 793 ; 24th December, 1903, p. 1242 ; 13th December, 1906, p. 1141 ; 20th January, 1910, p. 68 ; 13th March, 1913, p. 493 ; 26th February, 1914, p. 518 ; 9th July, 1914, p. 67 ; 30th November, 1916, p. 1045 ; 1st March, 1917, p. 370 ; 10th July, 1919, p. 40 ; 29th July, 1920, p. 168 ; 8th December, 1921, p. 1317 ; 21st July, 1921, p. 98 ; 22nd July, 1926, p. 147 ; 7th June, 1928, p. 1211 ; 7th February, 1929, p. 260 ; 23rd April, 1931, p. 683 ; 11th August, 1932, p. 246 ; 25th March, 1937, p. 649-650 ; 2nd December, 1937, p. 1565 ; 3rd February, 1938, p. 235.
(For details of definitions made prior to 1st December, 1937, see the footnote in Volume 2 p. 679 of the South Australian Statutes, 1837-1936.)
s. 20. Proclamation : *Gazette* 17th December, 1903, p. 1182.
s. 24. Notice : *Gazette* 1st September, 1938, p. 589.
s. 30. Notices : *Gazette* 1st September, 1938, p. 474 ; 11th May, 1939, p. 1086.
s. 48. Proclamation : *Gazette* 8th December, 1938, p. 1452.
Regulations : *Gazette* 1st September, 1938, p. 556.

Fair Prices Act, 1924-1935.

Administration : Committed to the Minister of Industry *Gazette* 29th January, 1925, p. 149.

Farmers Assistance Act, 1933-1939.

Commencement : 1st January, 1934 ; *Gazette* 21st December, 1933, p. 1239.
Regulations : *Gazette* 27th September, 1934, p. 646 ; 4th October, 1934, p. 682.

Fauna and Flora Reserve Act, 1919-1940.

Administration : Committed to the Minister of Agriculture *Gazette* 3rd July, 1924, p. 1.
s. 17. Proclamations : *Gazette* 20th September, 1923, p. 678 ; 24th February, 1927, p. 397.
s. 18. Proclamation : *Gazette* 5th July, 1923, p. 2.
By-laws : *Gazette* 11th January, 1923, p. 39.

Fees Regulation Act, 1927.

Regulations : *Gazette* 24th November, 1927, p. 1225 ; 24th November, 1927, p. 1226 ; 24th November, 1927, p. 1227 ; 24th November, 1927, p. 1228 ; 24th November, 1927, p. 1229 ; 17th May, 1928, p. 1036 ; 31st May, 1928, p. 1147 ; 12th July, 1928, p. 46 ; 19th December, 1929, p. 1311 ; 11th September, 1930, p. 531 ; 4th December, 1930, p. 1131 ; 22nd October, 1931, p. 776 ; 3rd December, 1931, p. 1033 ; 8th June, 1933, p. 974 ; 30th August, 1934, p. 428 ; 20th September, 1934, p. 596 ; 22nd August, 1935, p. 374 ; 11th November, 1937, p. 1307 ; 18th January, 1940, p. 73 ; 18th July, 1940, p. 86.
(For details of regulations made prior to 10th November, 1937, see the table of regulations in Volume 2, p. 770 of the South Australian Statutes, 1837-1936.)

Fertilisers Act, 1918.

Administration : Committed to the Minister of Agriculture *Gazette* 21st January, 1937, p. 85.
Regulations : *Gazette* 27th February, 1919, p. 436 ; 25th September, 1919, p. 724.

Fibre and Sponges Act, 1909-1937.

Regulations : *Gazette* 29th August, 1918, p. 501.

Financial Emergency Act, 1931-1939.

Commencement : 23rd July, 1931 ; *Gazette* 23rd July, 1931, p. 93.
Rules of Court : *Gazette* 17th September, 1931, p. 492.

Financial Emergency Act Extension Act, 1934.

s. 4. Notice : *Gazette* 29th November, 1934, p. 1113.

Firearms Registration Act, 1919-1934.

Commencement : 14th July, 1921 ; *Gazette* 14th July, 1921, p. 37.
s. 3. Proclamation : *Gazette* 29th September, 1928, p. 755.
Regulations : *Gazette* 24th February, 1921, p. 390.

Firearms Restriction (River Murray) Act, 1929.

Administration : Committed to the Minister of Agriculture *Gazette* 26th December, 1929, p. 1357.
s. 3. Proclamation : *Gazette* 26th December, 1929, p. 1357.
(For details of this proclamation, see the footnote in Volume 3, p. 75 of the South Australian Statutes, 1837-1936.)

Fire Brigades Act, 1936-1938.

Commencement : 1st May, 1937 ; *Gazette* 25th March, 1937, p. 642.
Administration : Committed to the Chief Secretary *Gazette* 25th March, 1937, p. 642.
s. 6. Proclamations : *Gazette* 24th June, 1937, p. 1361 ; 13th January, 1938, p. 53 ; 7th July, 1938, p. 1 ; 26th January, 1939, p. 245 ; 4th May, 1939, p. 1028 ; 8th June, 1939, p. 1382 ; 6th February, 1941, p. 147 ; 12th June, 1941, p. 861 ; 17th July, 1941, p. 84 ; 5th March, 1942, p. 369.
s. 7. Notices : *Gazette* 20th April, 1916, p. 823 ; 6th July, 1916, p. 34 ; 14th February, 1918, p. 323 ; 3rd July, 1919, p. 1 ; 2nd September, 1920, p. 525 ; 1st December, 1927, p. 1458 ; 8th December, 1927, p. 1546 ; 17th January, 1918, p. 89 ; 13th June, 1929, p. 1400 ; 20th June, 1929, p. 1487.
s. 31 (1) x. Proclamation : *Gazette* 10th December, 1925, p. 1528.
(For details of notices and proclamation under sections 7 and 31 (1) x., see the footnotes in Volume 3, pp. 80 and 89, of the South Australian Statutes, 1837-1936.)
By-laws relating to conditions of service for firemen : *Gazette* 19th July, 1900, p. 121.
By-laws relating to allowances and pensions : *Gazette* 11th February, 1926, p. 297 ; 3rd June, 1926, p. 1445 ; 15th July, 1926, p. 87 ; 19th August, 1926, p. 474.
Regulations : *Gazette* 29th July, 1937, p. 258 (nomination of members of the board) ; 31st May, 1906, p. 949 (volunteer fire brigades) ; 26th March, 1914, p. 748 (functions, duties, and powers of the chairman).

Fisheries Act, 1917-1938.

Administration : Committed to the Minister of Agriculture *Gazette* 3rd July, 1924, p. 1.
s. 6. Proclamations : *Gazette* 11th March, 1937, p. 529 ; 17th June, 1937, p. 1305 ; 30th September, 1937, p. 850 ; 4th November, 1937, p. 1189 ; 2nd December, 1937, p. 1513 ; 17th February, 1938, p. 357 ; 28th April, 1938, p. 898 ; 8th September, 1938, p. 624 ; 13th October, 1938, p. 976 ; 23rd February, 1939, p. 465 ; 20th April, 1939, p. 915 ; 27th April, 1939, p. 980 ; 24th August, 1939, p. 494 ; 2nd November, 1939, p. 1212 ; 11th January, 1940, p. 34 ; 18th January, 1940, p. 71 ; 1st February, 1940, p. 169 ; 6th June, 1940, p. 1211 ; 26th September, 1940, p. 619 ; 29th May, 1941, p. 780 ; 5th June, 1941, p. 812 ; 20th November, 1941, p. 979 ; 23rd April, 1942, p. 613 ; 21st May, 1942, p. 735.
Regulations : *Gazette* 11th March, 1937, p. 533 ; 5th January, 1939, p. 68 ; 21st December, 1939, p. 1706 ; 29th May, 1941, p. 805.

Food and Drugs Act, 1908-1939.

s. 5. Proclamation defining " metropolitan area " ; *Gazette* 17th February, 1916, p. 299.
s. 5. Proclamations declaring poison schedule : *Gazette* 12th May, 1938, p. 975 ; 14th July, 1938, p. 49 ; 5th January, 1939, p. 1 ; 25th January, 1940, p. 117
s. 30*a*. Proclamation : *Gazette* 25th July, 1935, p. 138.
s. 39. Proclamation : *Gazette* 29th July, 1909, p. 190.
General regulations : *Gazette* 19th May, 1910, p. 916 (paragraph (1) (*g*) of regulation 11 disallowed 31st August, 1910) ; 25th February, 1915, p. 550 ; 5th May, 1932, p. 787 (partly disallowed *Gazette* 29th September, 1932, p. 646) ; 3rd November, 1932, p. 886 ; 2nd February, 1933, p. 170 ; 21st September, 1933, p. 626 ; 12th September, 1935, p. 626 ; 26th May, 1938, p. 1143 (partly disallowed *Gazette* 8th September, 1938, p. 624) ; 14th July, 1938, p. 54 ; 12th January, 1939, p. 115.
Regulations relating to the sale of poisons : *Gazette* 19th May, 1938, p. 1041 (regulations 4 and 35 partly disallowed : *Gazette* 29th September, 1938, p. 873) ; 14th July, 1938, p. 56 ; 4th August, 1938, p. 227 ; 5th January, 1939, p. 69 ; 25th January, 1940, p. 121 ; 5th February, 1942, p. 226.
Regulations relating to county board elections and attendance fees of the Advisory Committee : *Gazette* 12th August, 1909, p. 318.
Regulations relating to certain " Suppository " drugs : *Gazette* 23rd September, 1915, p. 925 ; 10th February, 1916, p. 268.
Regulation under the Fees Regulation Act, 1927, relating to the fee for a licence as a dealer in poisons : *Gazette* 24th November, 1927, p. 1226.

Footwear Regulation Act, 1920.

Regulations : *Gazette* 12th May, 1921, p. 1020.

Friendly Societies Act, 1919-1940.

s. 5. Proclamations : *Gazette* 5th May, 1921, p. 981 ; 7th June, 1928, p. 1209 ; 15th January, 1931, p. 65 ; 14th May, 1936, p. 1002.
(For details of these proclamations, see the footnote in Volume 3, p. 212 of the South Australian Statutes, 1837-1936.)
Regulations : *Gazette* 2nd August, 1894, p. 243 ; 25th May, 1933, p. 882.
Regulation under the Fees Regulation Act, 1927, relating to the fee payable to the Crown Solicitor for perusing and settling rules : *Gazette* 19th December, 1929, p. 1311.

Fruit and Vegetables (Grading) Act, 1934.

Administration : Committed to the Minister of Agriculture *Gazette* 28th January, 1937, p. 187
s. 4. Proclamation : *Gazette* 14th February, 1935, p. 463.
(For details of this proclamation see the footnote in Volume 3, p. 216 of the South Australian Statutes, 1837-1936.)
Regulations : *Gazette* 22nd July, 1937, p. 182 ; 14th July, 1938, p. 53 ; 15th September, 1938, p. 699 ; 29th May, 1941, p. 809.

Fruit and Vegetables (Prevention of Injury) Act, 1927.

Administration : Committed to the Minister of Agriculture *Gazette* 26th January, 1928, p. 149
Regulations : *Gazette* 19th April, 1928, p. 821 ; 25th July, 1940, p. 181.

Garden Suburb Act, 1919-1936.

Commencement : 19th February, 1920 ; *Gazette* 19th February, 1920, p. 493.
Administration : Committed to the Minister of Housing *Gazette* 29th May, 1924, p. 1208.

Gas Act, 1924.

Administration : Committed to the Attorney-General *Gazette* 15th January, 1925, p. 59.
s. 32. Proclamations : *Gazette* 3rd September, 1925, p. 571 ; 2nd February, 1928, p. 205 ; 8th August, 1929, p. 329.
Regulations : *Gazette* 19th November, 1925, p. 1346.

Gold Buyers Act, 1916-1935.

Commencement : 1st August, 1935 ; *Gazette* 11th July, 1935, p. 38.
Regulations : *Gazette* 19th December, 1935, p. 1477 ; 5th March, 1936, p. 537 ; 23rd December, 1937, p. 1809 ; 29th June, 1939, p. 1541 ; 21st September, 1939, p. 855.

Goods (Trade Descriptions) Act, 1935.

Commencement : 1st March, 1937 ; *Gazette* 28th January, 1937, p. 187.
Administration : Committed to Minister of Industry and Employment *Gazette* 28th January, 1937, p. 187.

Guardianship of Infants Act, 1940.

Rules of Court : *Gazette* 1st May, 1890, p. 1215.

Hairdressers Registration Act, 1939.

Commencement: 1st March, 1940; *Gazette* 11th January, 1940, p. 33.
Administration: Committed to the Minister of Industry and Employment *Gazette* 11th January, 1940, p. 33.
Regulations: *Gazette* 21st March, 1940, p. 605; 28th November, 1940, p. 1215; 11th December, 1941, p. 1402.

Harbors Act, 1936.

Commencement: 1st April, 1937; *Gazette* 25th March, 1937, p. 641.
Administration of Parts II. and III.: Committed to the Minister of Marine *Gazette* 25th March, 1937, p. 642.
s. 87. Proclamations (made under the Marine Board and Navigation Act, 1881): *Gazette* 15th June, 1899, p. 1280; 8th September, 1904, p. 449; 22nd April, 1915, p. 1001; 10th June, 1926, p. 1462; 13th June, 1929, p. 1399.
s. 121. Proclamation (made under the Marine Board and Navigation Act, 1881): *Gazette* 10th June, 1926, p. 1462.
s. 153. Proclamation: *Gazette* 13th February, 1936, p. 397.
s. 191. Proclamations: *Gazette* 10th September, 1914, p. 623; 24th September, 1914, p. 707; 26th November, 1914, p. 1145; 17th December, 1914, p. 1266; 25th March, 1915; p. 775; 3rd June, 1915, p. 1284; 15th July, 1915, p. 331; 16th June, 1921, p. 1267; 18th March, 1926, p. 793; 3rd June, 1926, p. 1421; 16th December, 1926, p. 1512; 14th April, 1927, p. 842; 28th April, 1927, p. 934; 3rd April, 1930, p. 649; 13th November, 1930, p. 985; 12th February, 1931, p. 262; 25th August, 1932, p. 342; 19th January, 1933, p. 70; 26th January, 1933, p. 109; 26th October, 1933, p. 899; 25th January, 1934, p. 130; 26th April, 1934, p. 1095; 12th July, 1934, p. 39; 25th October, 1934, p. 846; 14th March, 1935, p. 777; 30th January, 1936, p. 270; 10th September, 1936, p. 490; 21st October, 1937, p. 1053; 29th September, 1938, p. 871; 18th December, 1941, p. 1461.
(For details of the above proclamations made prior to 20th October, 1937, under sections 87, 121, 153, and 191, see the footnotes in Volume 3, pp. 369, 379, 395, 405, and 406, of the South Australian Statutes, 1837-1936.)
Regulations made under the Marine Board and Navigation Acts, 1881-1933, relating to matters provided for in the Harbors Act, 1936—
General harbor regulations: *Gazette* 26th April, 1883, p. 1429; 1st July, 1886, p. 2; 10th November, 1887, p. 928; 12th March, 1891, p. 768; 24th March, 1892, p. 724; 30th November, 1893, p. 1326; 4th November, 1897, p. 1384; 26th June, 1902, p. 1283; 3rd July, 1902, p. 2; 2nd April, 1903, p. 618; 2nd August, 1906, p. 212; 18th October, 1906, p. 817; 18th July, 1907, p. 115; 3rd October, 1907, p. 813; 10th October, 1907, p. 854; 21st January, 1909, p. 115; 28th January, 1909, p. 166; 17th June, 1909, p. 1121; 8th July, 1909, p. 43; 25th August, 1910, p. 393; 22nd September, 1910, p. 617; 30th March, 1911, p. 561; 15th June, 1911, p. 1177; 27th July, 1911, p. 159; 3rd August, 1911, p. 211; 2nd November, 1911, p. 911; 10th April, 1913, p. 680; 30th October, 1913, p. 1140; 4th December, 1913, p. 1619.
Moorings regulations: *Gazette* 26th April, 1883, p. 1429; 9th October, 1890, p. 894; 4th June, 1891, p. 1462; 5th May, 1892, p. 986; 30th November, 1893, p. 1326; 18th June, 1896, p. 1253.
River Murray navigation regulations: *Gazette* 30th October, 1884, p. 1641; 26th January, 1893, p. 157; 4th October, 1906, p. 714.
Pilotage regulations: *Gazette* 26th September, 1889, p. 1354; 4th June, 1891, p. 1462; 16th February, 1899, p. 301; 15th June, 1899, p. 1280; 8th October, 1903, p. 737; 8th September, 1904, p. 449; 27th October, 1904, p. 771; 31st October, 1907, p. 975; 3rd June, 1909, p. 1042; 19th October, 1911, p. 813; 3rd April, 1913, p. 633; 8th May, 1913, p. 1002; 5th June, 1913, p. 1221; 15th January, 1914, p. 132; 2nd October, 1924, p. 825.
Regulations to leasing lands and construction of jetties and slips: *Gazette* 26th April, 1883, p. 1429; 2nd April, 1903, p. 618.
Lifesaving regulations: *Gazette* 26th April, 1883, p. 1429; 10th November, 1892, p. 1269.
Miscellaneous regulations: *Gazette* 11th November, 1897, p. 1446; 15th February, 1900, p. 302; 2nd November, 1911, p. 911; 30th November, 1911, p. 1184; 22nd August, 1912, p. 466; 10th April, 1913, p. 680; 8th May, 1913, p. 1002.
Regulations made under the Harbors Acts, 1913-1933, and the Harbors Act, 1936—
General harbor regulations: *Gazette* 26th August, 1915, p. 745; 23rd September, 1915, p. 925; 6th July, 1916, p. 2; 4th January, 1917, p. 8; 21st August 1919, p. 383; 21st April, 1921, p. 759; 23rd February, 1922, p. 641; 12th October, 1922, p. 834; 22nd March, 1923, p. 641; 25th October, 1923, p. 954; 11th June, 1925, p. 1136; 25th June, 1925, p. 1213; 28th January, 1926, p. 154; 14th October, 1926, p. 923; 21st March, 1935, p. 877; 25th June, 1936, p. 1257; 13th August, 1936, p. 250; 15th July, 1937, p. 115; 12th March, 1942, p. 395.

Harbors Act, 1936—*continued.*

Moorings regulations : *Gazette* 28th May, 1914, p. 1167 ; 24th December, 1914, p. 1314 ; 15th June, 1916, p. 1250 ; 12th December, 1918, p. 1309 ; 23rd December, 1920, p. 1593 ; 13th May, 1926, p. 1234 ; 21st January, 1932, p. 68.

River Murray navigation regulations : *Gazette* 20th January, 1916, p. 94 ; 11th June, 1925, p. 1135.

Pilotage regulations : *Gazette* 22nd April, 1915, p. 1001 ; 14th September, 1916, p. 500 ; 14th December, 1916, p. 1155 ; 19th April, 1917, p. 635 ; 12th May, 1921, p. 1019 ; 2nd October, 1924, p. 825 ; 10th June, 1926, p. 1462 ; 5th May, 1927, p. 995 ; 13th June, 1929, p. 1399 ; 4th July, 1929, p. 3 ; 25th August, 1932, p. 343 ; 28th June, 1934, p. 1520 ; 20th May, 1937, p. 1150.

Regulations for adjustments of compasses : *Gazette* 30th May, 1935, p. 1433.

Regulations for survey, &c., of vessels : *Gazette* 23rd June, 1921, p. 1318 ; 30th May, 1935, p. 1433 ; 8th August, 1935, p. 237.

Regulations for helm orders : *Gazette* 22nd December, 1932, p. 1188.

Wharfage regulations : *Gazette* 7th October, 1915, p. 1022 ; 16th December, 1915, p. 1602 ; 4th January, 1917, p. 7 ; 27th September, 1917, p. 747 ; 20th December, 1917, p. 1320 ; 24th January, 1918, p. 140 ; 24th January, 1918, p. 141 ; 7th June, 1923, p. 1246 ; 30th October, 1930, p. 893 ; 12th March, 1931, p. 471 ; 1st September, 1938, p. 472.

Storage regulations : *Gazette* 7th March, 1918, p. 442 ; 23rd September, 1915, p. 925 ; 4th April, 1929, p. 751 ; 12th March, 1942, p. 395.

Haulage regulations : *Gazette* 6th July, 1916, p. 2 ; 24th July, 1919, p. 126 ; 1st April, 1926, p. 935 ; 14th October, 1926, p. 923 ; 28th July, 1927, p. 216 ; 17th January, 1929, p. 105; 8th January, 1942, p. 52.

Port dues regulations : *Gazette* 30th October, 1930, p. 891.

Tonnage rates regulations : *Gazette* 30th October, 1930, p. 892 ; 18th December, 1930, p. 1230.

Flag and sound signals at Port Adelaide : *Gazette* 5th December, 1940, p. 1289 ; 5th March, 1942, p. 370.

Fishing and other boats at Port Pirie : *Gazette* 12th September, 1940, p. 567.

Miscellaneous regulations : *Gazette* 26th August, 1915, p. 744 ; 23rd September, 1915, p. 925 ; 20th January, 1916, p. 94 ; 23rd March, 1916, p. 570 ; 20th April, 1916, p. 827 ; 12th October, 1916, p. 662 ; 4th January, 1917, p. 7 ; 4th January, 1917, p. 8 ; 25th January, 1917, p. 203 ; 5th September, 1918, p. 565 ; 30th January, 1919, p. 232 ; 8th May, 1919, p. 832 ; 3rd July, 1919, p. 2 ; 26th August, 1920, p. 456 ; 2nd September, 1920, p. 528 ; 23rd June, 1921, p. 1318 ; 9th February, 1922, p. 524 ; 28th June, 1923, p. 1377 ; 27th November, 1924, p. 1405 ; 11th December, 1924, p. 1513 ; 22nd April, 1926, p. 1088 ; 10th February, 1927, p. 298 ; 24th February, 1927, p. 400 ; 2nd June, 1927, p. 1216 ; 27th October, 1927, p. 1008 ; 15th December, 1927, p. 1566 ; 19th July, 1928, p. 90 ; 29th August, 1929, p. 522 ; 5th September, 1929, p. 570 ; 26th September, 1929, p. 756 ; 21st August, 1930, p. 350 ; 30th October, 1930, p. 895 ; 11th August, 1932, p. 235 ; 22nd December, 1932, p. 1188 ; 11th January, 1934, p. 42 ; 30th August, 1934, p. 428 ; 30th May, 1935, p. 1433 ; 3rd November, 1938, p. 1214 ; 3rd October, 1940, p. 744.

Rules of Court : *Gazette* 19th April, 1917, p. 639.

Hawkers Act, 1934-1941.

Regulations : *Gazette* 14th February, 1935, p. 523.

Health Act, 1935-1941.

s. 5 (1). Proclamation : *Gazette* 18th January, 1940, p. 69

s. 5 (2). Proclamations : *Gazette* 25th November, 1937, p. 1434 ; 8th September, 1938, p. 623.

s. 29. Proclamations : *Gazette* 13th July, 1899, p. 57 ; 2nd November, 1899, p. 1039 ; 19th December, 1940, p. 1552.

s. 38. Proclamations : *Gazette* 2nd November, 1899, p. 1039 ; 19th December, 1940, p. 1552.

s. 89. Proclamations : *Gazette* 17th August, 1899, p. 344 ; 24th August, 1899, p. 407 ; 4th July, 1901, p. 1 ; 5th September, 1901, p. 503 ; 21st November, 1901, p. 1009 ; 20th March, 1902, p. 675 ; 9th January, 1908, p. 33 ; 23rd January, 1908, p. 107 ; 27th February, 1908, p. 358 ; 16th September, 1909, p. 561 ; 13th January, 1910, p. 31 ; 1st June, 1916, p. 161 ; 10th August, 1916, p. 237 ; 7th September, 1916, p. 460 ; 7th June, 1917, p. 944 ; 23rd June, 1938, p. 1485.

(For details of proclamations made prior to 22nd June, 1938, under sections 29, 38, and 89, see the footnotes in Volume 3, pp. 439, 440, and 452, of the South Australian Statutes, 1837-1936.)

Model regulations for the guidance of local boards : *Gazette* 29th June, 1899, p. 1442.

General regulations : *Gazette* 21st December, 1899, p. 1378.

Regulations as to the licensing of private hospitals and maternity homes : *Gazette* 20th February, 1941, p. 231.

Health Act, 1935-1941—*continued.*

Regulations relating to cattle and pigs : *Gazette* 11th December, 1902, p. 1142 ; 3rd October, 1907, p. 813.
Regulations relating to cowsheds, dairies, and milk shops : *Gazette* 21st May, 1908, p. 929.
Regulations relating to septic tanks : *Gazette* 24th September, 1908, p. 633 ; 27th October, 1921, p. 1012.
Regulations relating to infectious diseases and tuberculosis : *Gazette* 3rd November, 1938, p. 1215.
Regulations relating to rag dealers and flock makers : *Gazette* 5th September, 1940, p. 511.
Regulation under the Fees Regulation Act, 1927, relating to fees for examination of plans and inspection of bacteriolytic tanks : *Gazette* 24th November, 1927, p. 1226.

Hide, Skin, and Wool Dealers Act, 1915-1935.

Regulations : *Gazette* 26th November, 1936, p. 1150.

Highways Act, 1926-1938.

Commencement : 3rd February, 1927 ; *Gazette* 3rd February, 1927, p. 258.
Administration : Committed to the Minister of Local Government *Gazette* 10th February, 1927, p. 297.
s. 30. Proclamations : *Gazette* 9th June, 1938, p. 1285 ; 8th December, 1938, p. 1452 ; 2nd February, 1939, p. 334 ; 9th March, 1939, p. 569 ; 30th March, 1939, p. 739 ; 14th September, 1939, p. 746 ; 21st September, 1939, p. 814 ; 26th October, 1939, p. 1157 ; 23rd November, 1939, pp. 1379 and 1380 ; 4th January, 1940, p. 2 (republished 18th January, 1940, p. 70), 15th February, 1940, p. 369 ; 22nd February, 1940, pp. 409 and 410 ; 28th March, 1940, pp. 645 and 646 ; 8th August, 1940, pp. 222 and 223 ; 29th August, 1940, p. 405 ; 12th September, 1940, p. 516 ; 24th October, 1940, p. 841 ; 20th February, 1941, p. 229 ; 6th March, 1941, p. 335 : 24th April, 1941, p. 587 ; 15th May, 1941, p. 717 ; 5th June, 1941, p. 812 ; 26th June, 1941, p. 923 ; 14th August, 1941, p. 265 ; 25th September, 1941, p. 623.
Regulations as to the preservation of trees : *Gazette* 19th September, 1929, p. 701.
Regulations as to the opening of Birkenhead Bridge : *Gazette* 5th December, 1940, p. 1289.

Hire-Purchase Agreements Act, 1931.

Rules of Local Court under section 5 : *Gazette* 18th February, 1932, p. 312.

Homes Act, 1941.

Regulations : *Gazette* 15th January, 1942, p. 67.

Homestead Act, 1895-1935.

Regulations : *Gazette* 6th February, 1896, p. 289.

Hospitals Act, 1934-1941.

Commencement : 1st May, 1937 ; *Gazette* 25th March, 1937, p. 642.
Administration : Committed to the Chief Secretary *Gazette* 25th March, 1937, p. 642.
s. 5. Proclamations : *Gazette* 16th January, 1868, p. 51 ; 23rd March, 1882, p. 960 ; 12th October, 1905, p. 728 ; 1st March, 1934, p. 405 ; 9th August, 1934, p. 251 ; 24th September, 1936, p. 626 ; 3rd December, 1936, p. 1195 ; 1st July, 1937, p. 1 ; 26th January, 1939, p. 246 ; 16th March, 1939, p. 616 ; 17th August, 1939, p. 421.
s. 37. Notices : *Gazette* 25th March, 1920, p. 935 ; 23rd September, 1920, p. 849 ; 21st July, 1921, p. 95 ; 29th September, 1921, p. 714 ; 18th January, 1923, p. 93 ; 25th December, 1924, p. 1625 ; 13th May, 1926, p. 1233 ; 24th November, 1927, p. 1223 ; 28th June, 1928, p. 1623 ; 10th October, 1929, p. 854 ; 19th December, 1929, p. 1307 ; 11th September, 1930, p. 583 ; 6th February, 1936, p. 301 ; 3rd September, 1936, p. 417 ; 30th November 1939, p. 1437 ; 30th November, 1939, p. 1438.
s. 43. Proclamations : *Gazette* 20th January, 1927, p. 122 ; 27th January, 1927, p. 178 ; 17th February, 1927, p. 338 ; 3rd March, 1927, p. 513 ; 24th March, 1927, p. 674 ; 19th May, 1927, p. 1099 ; 14th July, 1927, p. 45 ; 12th April, 1928, p. 774 ; 22nd November, 1928, p. 1094 ; 23rd May, 1929, p. 1051 ; 23rd May, 1929, p. 1052 ; 20th February, 1930, p. 371 ; 15th May, 1930, p. 892 ; 29th October, 1936, p. 949 ; 7th March, 1940, p. 494 ; 1st August, 1940, p. 183 ; 15th August, 1940, p. 273.
s. 48. Proclamations : *Gazette* 8th January, 1931, p. 26 ; 30th November, 1939, p. 1436.
(For details of the proclamations and notices made prior to 30th June, 1937, under sections 5, 37, 43, and 48, see the footnotes in Volume 3, pp. 532, 543, 545, 549, and 550, of the South Australian Statutes, 1837-1936.)
Regulations relating to the following hospitals :—
Royal Adelaide Hospital : *Gazette* 23rd February, 1922, p. 641 ; 7th December, 1922, p. 1460 ; 28th August, 1924, p. 555 ; 24th December, 1925, p. 1665 ; 19th August, 1926, p. 440 ; 27th January, 1927, p. 179 ; 19th January, 1933, p. 76 ; 10th January, 1935, p. 267 ; 16th July, 1936, p. 67 ; 15th September, 1938, p. 697 ; 24th August, 1939, p. 496 ; 25th January, 1940, p. 167 ; 9th May, 1940, p. 987.

Hospitals Act, 1934-1941—*continued.*

Bedford Park Sanatorium : *Gazette* 15th March, 1934, p. 788.
Lady Weigall Hospital, Barmera : *Gazette* 8th October, 1936, p. 735.
The Morris Hospital, Northfield : *Gazette* 30th August, 1934, p. 431.
Mount Gambier Hospital : *Gazette* 27th January, 1938, p. 217.
Port Augusta Hospital : *Gazette* 8th September, 1938, p. 662.
Port Lincoln Hospital : *Gazette* 4th November, 1937, p. 1269.
Port Pirie Hospital : *Gazette* 11th October, 1928, p. 806.
Wallaroo Hospital : *Gazette* 21st January, 1937, p. 162.

General regulations relating to the powers of the Inspector-General of Hospitals : *Gazette* 27th September, 1923, p. 727.

Regulations relating to rating for hospital purposes : *Gazette* 19th August, 1920, p. 383.

Housing Improvement Act, 1940.

Commencement : 19th December, 1940 ; *Gazette* 19th December, 1940, p. 1551.
Administration : Committed to the Treasurer ; *Gazette* 19th December, 1940, p. 1551.
s. 5. Proclamation committing execution of Act to the South Australian Housing Trust ; 19th December, 1940, p. 1551.
s. 49. Proclamation : *Gazette* 9th October, 1941, p. 713.
Regulations under section 6 ; *Gazette* 19th December, 1940, p. 1587.
Regulations as to standards of habitation : *Gazette* 29th May, 1941, p. 806 ; 8th January, 1942, p. 57.
Rules of Local Court : *Gazette* 10th July, 1941, p. 45.

Immigration Act, 1923-1937.

Administration : Committed to the Minister of Immigration *Gazette* 24th April, 1924, p. 973.
Regulations : *Gazette* 1st March, 1928, p. 454 ; 3rd May, 1928, p. 917.

Impounding Act, 1920-1938.

Administration : Committed to the Minister of Local Government *Gazette* 22nd April, 1937, p. 849.

Income Tax Assessment Act, 1936-1941.

s. 132. Proclamation : *Gazette* 18th February, 1937, p. 334.
Regulations under the Taxation Act, 1884, and its amendments : *Gazette* 22nd January, 1885, p. 203 ; 29th December, 1904, p. 1205 ; 24th December, 1908, p. 1257.
Regulations under the Taxation Act, 1915, and its amendments : *Gazette* 20th December, 1917, p. 1320 ; 3rd January, 1918, p. 6 ; 20th December, 1923, p. 1436 ; 21st August, 1924, p. 403 ; 9th April, 1925, p. 627 ; 23rd July, 1925, p. 199.
Regulations under the Taxation Act, 1927, and its amendments : *Gazette* 29th December, 1927, p. 1681 ; 28th June, 1928, p. 1624 ; 4th July, 1929, p. 17 ; 19th December, 1929, p. 1307 ; 10th July, 1930, p. 49 ; 4th August, 1932, p. 182 ; 13th June, 1935, p. 1576.
Regulations under the Income Tax Assessment Act, 1936 : *Gazette* 24th December, 1936, p. 1367 ; 18th February, 1937, p. 375 ; 27th May, 1937, p. 1206.

Increase of Rent (War Restrictions) Act, 1939-1941.

Rules of Local Court : *Gazette* 18th January, 1940, p. 75.

Industrial and Provident Societies Act, 1923-1935.

Regulations : *Gazette* 13th November, 1924, p. 1316.
Rules of Court under section 9 (3) : *Gazette* 2nd October, 1924, p. 830.

Industrial Code, 1920-1936.

Rules of the Industrial Court : *Gazette* 27th January, 1921, p. 162 ; 5th March, 1925, p. 394 ; 4th March, 1926, p. 733 ; 1st October, 1936, p. 679.
Regulations as to Industrial Boards : *Gazette* 28th April, 1921, p. 939 ; 2nd June, 1921, p. 1179 ; 18th August, 1921, p. 320 ; 28th January, 1937, p. 188.
Rules as to the Board of Industry : *Gazette* 13th January, 1921, p. 54 ; 27th January, 1921, p. 158 ; 14th April, 1921, p. 712.
Regulations as to the Board of Industry : *Gazette* 28th January, 1937, p. 188.
Regulations as to factories and shops : *Gazette* 28th April, 1921, p. 942 ; 24th November, 1927, p. 1226.

Inebriates Act, 1908-1934.

Regulations : *Gazette* 26th October, 1911, p. 859 ; 8th August, 1912, p. 300 ; 7th January, 1915, p. 2.
Rules of Court : *Gazette* 26th October, 1911, p. 864.

Inflammable Oils Act, 1908-1935.

Commencement: 1st June, 1909; *Gazette* 4th March 1909, p. 444.
Administration: Committed to the Minister of Industry *Gazette*, 17th November, 1932, p. 953.
s. 46. Proclamation: *Gazette* 28th October, 1920, p. 1120.
General regulations: *Gazette* 28th June, 1934, p. 1513.
Regulations for control of ships carrying inflammable oils: *Gazette* 22nd November, 1934, p. 1086; 27th February, 1941, p. 279.

Institute of Medical and Veterinary Science Act, 1937.

Commencement: 9th June, 1938; *Gazette* 9th June, 1938, p. 1270.
Regulations: *Gazette* 30th June, 1938, p. 1568.

Insurance Companies (Deposits) Act, 1924-1931.

Regulations: *Gazette* 4th April, 1929, p. 752.

Interstate Destitute Persons Relief Act, 1910-1934.

Commencement: 5th January, 1911; *Gazette* 5th January, 1911, p. 1.
s. 5. Proclamations: *Gazette* 23rd March, 1911, p. 499; 20th February, 1913, p. 343 2nd October, 1913, p. 762; 5th August, 1915, p. 555; 21st July, 1921, p. 95.
(For details of the above proclamations see the footnote in Volume 4, p. 43 of the South Australian Statutes, 1837-1936.)
Regulations: *Gazette* 27th April, 1911, p. 720.

Irrigation Act, 1930-1941.

Commencement: 5th February, 1931; *Gazette* 5th February, 1931, p. 189.
ss. 16, 17, and 18. Proclamations relating to irrigation areas: *Gazette* 11th July, 1907, p. 43; 12th November, 1908, p. 933; 25th March, 1909, p. 572; 29th April, 1909, p. 785; 27th January, 1910, p. 104; 13th October, 1910, p. 744; 3rd November, 1910, p. 919; 24th November, 1910, p. 1063; 19th September, 1912, p. 677; 12th June, 1913, p. 1268; 21st May, 1914, p. 1106; 4th February, 1915, p. 276; 25th February, 1915, p. 484; 25th February, 1915, p. 485; 2nd September, 1915, p. 800; 17th February, 1916, p. 299; 17th August, 1916, p. 289; 28th September, 1916, p. 568; 9th November, 1916 p. 910; 13th June, 1918, p. 1117; 30th October, 1919, p. 1083; 11th August, 1921, p. 269; 15th December, 1921, p. 1386; 26th January, 1922, p. 158; 27th April, 1922, p. 1119; 24th August, 1922, p. 413; 7th September, 1922, p. 545; 12th April, 1923, p. 819; 17th May, 1923, p. 1074; 12th July, 1923, p. 49; 16th August, 1923, p. 350; 5th June, 1924, p. 1271; 4th June, 1925, p. 1085; 9th July, 1925, p. 51; 24th September, 1925, p. 739; 9th September, 1926, p. 614; 22nd December, 1927, p. 1609; 17th May, 1928, p. 1035; 25th September, 1930, p. 621; 13th November, 1930, p. 986; 8th January, 1931, p. 26; 17th January, 1935, p. 292.
Regulations: *Gazette* 20th June, 1928, p. 1642; 3rd July, 1930, p. 2.

Irrigation on Private Property Act, 1939.

Commencement: 5th January, 1940: *Gazette* 4th January, 1940, p. 1.
s. 9. Proclamations: *Gazette* 12th December, 1940, p. 1425; 6th February, 1941, p. 148.

Juries Act, 1927-1937.

Commencement: 6th January, 1928; *Gazette* 5th January, 1928, p. 1.
s. 9. Proclamation: *Gazette* 27th October, 1938, p. 1100.
s. 77. Proclamation: *Gazette* 22nd October, 1931, p. 776.

Justices Act, 1921-1936.

Commencement: 26th July, 1922; *Gazette* 29th June, 1922, p. 1575.
Rules of the Supreme Court as to appeals under Part VI.: *Gazette* 22nd September, 1938, p. 776.
Rules made by the Governor under section 203: *Gazette* 27th February, 1930, p. 443; 3rd April, 1930, p. 650; 22nd October, 1931, p. 777; 6th April, 1933, p. 552; 29th April 1937, p. 947; 1st September, 1938, p. 499.
Regulations (referred to in sections 158, 159) as to payment to witnesses and others for attendance at criminal prosecutions: *Gazette* 13th January, 1921, p. 53; 22nd October, 1931, p. 776; 3rd November, 1938, p. 1225.
Rules under the Maintenance Orders (Facilities for Enforcement) Act, 1922, and the Justices Act, 1921: *Gazette* 25th October, 1923, p. 953; 26th February, 1931, p. 374.
Rules under the Licensing Act, 1932, and the Justices Act, 1921: *Gazette* 29th April, 1937, p. 945.

Juvenile Courts Act, 1941.

Commencement: At 22nd May, 1942, this Act had not been brought into operation.

Land Agents Act, 1925-1936.

Commencement: 7th January, 1926; *Gazette* 7th January, 1926, p. 1.
Administration: Committed to the Attorney-General *Gazette* 28th January, 1926, p. 152.
Regulations: *Gazette* 28th January, 1926, p. 153; 11th February, 1926, p. 267; 18th March, 1926, p. 794; 9th February, 1928, p. 262; 16th February, 1928, p. 331; 24th October, 1929, p. 954; 15th July, 1937, p. 115; 11th January, 1940, p. 67; 14th March 1940, p. 540.

Landlord and Tenant Act, 1936.

Commencement: 1st May, 1937; *Gazette* 25th March, 1937, p. 645.

Landlord and Tenant (Rent Reduction) Act, 1932-1936.

Commencement: 24th November, 1932; *Gazette* 24th November, 1932, p. 1001.
Rules of the Local Court: *Gazette* 22nd December, 1932, p. 1209.

Land Tax Act, 1936.

Commencement: 7th January, 1937; *Gazette* 7th January, 1937, p. 1.
s. 45. Proclamations: *Gazette* 26th August, 1937, p. 498; 27th July, 1939, p. 214.
Regulations under the Taxation Act, 1884, and its amendments: *Gazette* 22nd January, 1885, p. 203; 29th December, 1904, p. 1205; 24th December, 1908, p. 1257.
Regulations under the Taxation Act, 1915, and its amendments: *Gazette* 20th December, 1917, p. 1320; 3rd January, 1918, p. 6; 20th December, 1923, p. 1436; 21st August, 1924, p. 403; 9th April, 1925, p. 627; 23rd July, 1925, p. 199.
Regulations under the Taxation Act, 1927, and its amendments: *Gazette* 29th December, 1927, p. 1681; 28th June, 1928, p. 1624; 4th July, 1929, p. 17; 19th December, 1929, p. 1311; 10th July, 1930, p. 49; 4th August, 1932, p. 182; 13th June, 1935, p. 1576.

Law of Property Act, 1936.

Commencement: 1st November, 1937; *Gazette* 25th March, 1937, p. 646.

Legal Practitioners Act, 1936-1938.

Commencement: 1st May, 1937; *Gazette* 25th March, 1937, p. 645.
Rules of Court as to the statutory committee: *Gazette* 9th November, 1916, p. 943.
Rules of Court as to trust accounts and other matters: *Gazette* 31st August, 1939, p. 573.

Libraries and Institutes Act, 1939.

Commencement: 1st February, 1940; *Gazette* 18th January, 1940, p. 69.
s. 36. Proclamations: 7th March, 1940, p. 494; 8th August, 1940, p. 221; 12th December, 1940, p. 1427; 4th December, 1941, p. 1193; 23rd April, 1942, p. 613.
Regulations relating to the Public Library and other premises: *Gazette* 5th December, 1940, p. 1288.
Regulations relating to the Institutes Association: *Gazette* 6th October, 1910, p. 714; 23rd April, 1936, p. 890; 14th July, 1938, p. 78; 1st August, 1940, p. 191.

Licensing Act, 1932-1936.

Commencement: 8th December, 1932; *Gazette* 8th December, 1932, p. 1079.
s. 5. Order: *Gazette* 11th October, 1917, p. 852.
s. 114. Proclamations: *Gazette* 26th May, 1932, p. 963; 8th June, 1933, p. 974; 29th June, 1933, p. 1093; 10th August, 1939, p. 352.
(For details of proclamations made prior to 9th August, 1939, see the footnote in Volume 4, p. 439 of the South Australian Statutes, 1837-1936.)
s. 223. Proclamation: *Gazette* 28th July, 1938, p. 166.
s. 230. For table of resolutions carried at local option polls see the footnote in Volume 4, p. 502 of the South Australian Statutes, 1837-1936.
Regulations as to polls under section 62: *Gazette* 22nd December, 1932, p. 1187.
Regulations under section 189 as to declarations by *bona fide* travellers: *Gazette* 6th February, 1936, p. 302.
Regulations under section 195 as to declarations by *bona fide* lodgers: *Gazette* 17th December, 1931, p. 1118.
Regulations under section 197a as to permits to sell liquor in restaurants: *Gazette* 30th January, 1936, p. 271.
Regulations under section 199 as to permits to sell or consume liquor on special occasions: *Gazette* 23rd January, 1936, p. 208; 9th April, 1936, p. 813; 29th April, 1937, p. 945.
Regulations as to proof of notices: *Gazette* 14th October, 1937, p. 1027.
Regulations as to licensing districts: *Gazette* 28th July, 1938, p. 168.

Life Assurance Companies Act, 1936-1941.

Regulations : *Gazette* 27th June, 1889, p. 1800; 2nd October, 1941, p. 676.

Lifts Regulation Act, 1908-1934.

Regulations : *Gazette* 21st November, 1935, p. 1273.

Liquid Fuel Act, 1941.

Commencement: At 22nd May, 1942, this Act had not been brought into operation.

Loans for Fencing and Water Piping Act, 1938-1940.

Commencement : 1st February, 1939 ; *Gazette* 19th January, 1939, p. 121.
s. 13 (7). Notice : *Gazette* 2nd February, 1939, p. 343.

Loans to Producers Act, 1927.

Regulations : *Gazette* 21st July, 1927, p. 126 ; 6th March, 1930, p. 484.

Local Courts Act, 1926-1936.

Commencement : 7th March, 1927 ; *Gazette* 10th February, 1927, p. 297.
s. 294. Proclamation : *Gazette* 5th November, 1936, p. 1005.
General rules of Court : *Gazette* 24th February, 1927, p. 413.
Further rules of Court as to Local Court actions : *Gazette* 19th December, 1929, p. 1344; 17th September, 1931, p. 494 ; 27th January, 1938, p. 169 ; 20th November, 1941, p. 985.
Rules of Court as to bailiffs' fees : *Gazette* 20th October, 1932, p. 802.
Rules of Court as to transferring judgments : *Gazette* 26th December, 1935, p. 1635.
Rules of Court as to applications under section 5 of the Hire-Purchase Agreements Act, 1931 : *Gazette* 18th February, 1932, p. 312.
Rules of Court as to appeals under the Housing Improvement Act, 1940 : *Gazette* 10th July, 1941, p. 45.
Rules of Court as to procedure under the Increase of Rent (War Restrictions) Act, 1939; *Gazette* 18th January, 1940, p. 75.
Rules of Court as to procedure under the Landlord and Tenant (Rent Reduction) Act, 1932-1936 : *Gazette* 22nd December, 1932, p. 1209.
Regulations as to applications under section 10 of the Marine Stores Act, 1898-1936 : *Gazette* 22nd June, 1899, p. 1357.
Rules of Court as to applications under the Mortgagors Relief Act, 1931-1936 : *Gazette* 28th January, 1932, p. 158.
Rules of Court in aid of the National Security (War Service Moratorium) Regulations : *Gazette* 26th June, 1941, p. 926.
Rules of Court as to appeals against refusal of drivers' licences under the Road Traffic Act, 1934-1938 : *Gazette* 4th March, 1937, p. 484.
Regulations as to applications to Local Courts under the Second-hand Dealers Act, 1919-1934 : *Gazette* 26th March, 1936, p. 705.
Rules of Court under the Warehousemen's Liens Act, 1941 : *Gazette* 26th March, 1942, p. 477.
Rules of Court under the Workmen's Compensation Act, 1932-1938 : *Gazette* 4th May, 1933, p. 723.
Rules of Court under the Workmen's Liens Act, 1893-1936 : *Gazette* 21st February, 1895, p. 453.
Rules of the Supreme Court as to Local Court appeals : *Gazette* 31st March, 1927, p. 745 ; rules dated 6th February, 1928 (not published in the *Gazette*) ; 22nd March, 1934, p. 853 ; 4th November, 1937, p. 1230.

Local Government Act, 1934-1941.

Commencement : 2nd November, 1934 ; *Gazette* 25th October, 1934, p. 845.
Administration : Committed to the Minister of Local Government *Gazette* 25th October, 1934, p. 845.
s. 75. Proclamation : *Gazette* 18th May, 1939, p. 1206.
s. 163b. Notice : *Gazette* 28th September, 1939, p. 868.
s. 179. Proclamations : *Gazette* 8th August, 1908, p. 249 ; 25th February, 1909, p. 387 ; 22nd December, 1910, p. 1300 ; 12th January, 1911, p. 45 ; 19th January, 1911, p. 95 ; 28th December, 1911, p. 1360 ; 28th March, 1912, p. 585 ; 17th April, 1913, p. 725 ; 26th June, 1913, p. 1343 ; 13th July, 1922, p. 54 ; 25th March, 1926, p. 866 ; 11th August, 1927, p. 347 ; 18th August, 1927, p. 411 ; 8th September, 1927, p. 599 ; 22nd September, 1927, p. 713 ; 18th October, 1928, p. 874 ; 15th November, 1928, p. 1053 ; 24th December, 1930, p. 1293.
(For details of proclamations under section 179, see the footnote in Volume 5, p. 86 of the South Australian Statutes, 1837-1936.)
s. 495. Proclamations : *Gazette* 21st September, 1922, p. 675 ; 31st July, 1924, p. 226 ; 28th February, 1935, p. 592 ; 28th November, 1935, p. 1285 ; 14th January, 1937, p. 33 ; 12th June, 1941, p. 862.

Local Government Act, 1934-1941—*continued.*

s. 647. Proclamation: *Gazette* 3rd May, 1894, p. 1009.
Regulations relating to Local Government Auditors' Certificates: *Gazette* 20th February, 1936, p. 459.
Regulations as to qualifications of officers: *Gazette* 13th October, 1938, p. 1023; 16th March, 1939, p. 670; 22nd August, 1940, p. 400.
Regulations as to the Clerks' Appeal Board: *Gazette* 25th May, 1939, p. 1320; 29th August, 1940, p. 453.
Regulations relating to reflections on barriers: *Gazette* 19th December, 1935, p. 1447.
Regulations relating to the charges of the Crown Solicitor under section 674: *Gazette* 31st January, 1935, p. 371.
Regulations relating to cemeteries generally: *Gazette* 27th August, 1896, p. 487; 2nd March, 1916, p. 414.
Regulations relating to the West Terrace Cemetery: *Gazette* 2nd October, 1930, p. 662; 31st October, 1940, p. 960; 5th February, 1942, p. 237.
Model by-laws: *Gazette* 17th September, 1936, p. 562. Amendments of model by-laws: 13th May, 1937, p. 1089 and 13th October, 1938, p. 976, (amendments of model by-law No. I.); 18th August, 1938, p. 335 (amendment of model by-law No. VII.); 19th October, 1939, p. 1095 (amendment of model by-law No. XVIII.); 12th September, 1940, p. 515 (amendment of model by-law No. XXIV.); 4th September, 1941, p. 458 (amendment of model by-law No. XXV); 12th September, 1940, p. 515 (amendment of model by-law No. XXVII.); 4th September, 1941 (amendment of model by-law No. XXIX.) 12th September, 1940, p. 515 (amendment of model by-law No. XXXII.).

Lottery and Gaming Act, 1936-1939.

Commencement of the Lottery and Gaming Act Amendment Act (No. 2), 1938; 19th December, 1938: *Gazette* 15th December, 1938, p. 1497.
ss. 32 and 32a. Proclamations: *Gazette* 13th February, 1936, p. 398; 12th March, 1936, p. 593; 23rd July, 1936, p. 109; 24th December, 1936, p. 1321; 18th February, 1937, p. 334; 21st October, 1937, p. 1053; 13th April, 1939, p. 887.
(For details of proclamations made prior to 20th October, 1937, see the footnote in Volume 5, p. 415 of the South Australian Statutes, 1837-1936.)
Rules and regulations as to the totalizator: *Gazette* 27th May, 1937, p. 1207. (These rules and regulations are reprinted in Volume 5, pp. 455-458 of the South Australian Statutes, 1837-1936, and in the 1938 volume, pp. 427-430.); 7th December, 1939, p. 1556.
Regulations as to betting tickets: *Gazette*, 20th December, 1933, p. 1231; 6th March, 1941, p. 337.
Rules as to bookmakers: *Gazette* 5th March, 1936, p. 553; 30th April, 1936, p. 964; 16th July, 1936, p. 105; 3rd September, 1936, p. 487; 10th September, 1936, p. 542; 17th September, 1936, p. 622; 19th November, 1936, p. 1148; 26th November, 1936, p. 1191; 21st January, 1937, p. 181; 11th February, 1937, p. 289; 4th March, 1937, p. 518; 11th March, 1937, p. 583; 25th March, 1937, p. 693; 15th April, 1937, p. 837; 29th July, 1937, p. 304; 9th September, 1937, p. 694; 16th September, 1937, p. 745; 2nd December, 1937, p. 1570; 9th December, 1937, p. 1696; 17th February, 1938, p. 406; 24th March, 1938, p. 694; 2nd June, 1938, p. 1256; 28th July, 1938, p. 197; 1st September, 1938, p. 621; 22nd December, 1938, p. 1591; 12th January, 1939, p. 116; 9th February, 1939, p. 412; 27th July, 1939, p. 286; 3rd August, 1939, p. 346; 10th August, 1939, p. 418; 7th December, 1939, p. 1548; 11th April, 1940, p. 811; 1st August, 1940, p. 219 (amendment to rule 22 disallowed; *Gazette* 26th September, 1940, p. 620); 31st October, 1940, p. 913; 27th November, 1941, p. 1190; 11th December, 1941, p. 1396; 18th December, 1941, p. 1487.

Lower River Broughton Irrigation Trust Act, 1938-1940.

Commencement: 2nd February, 1939: *Gazette* 2nd February, 1939, p. 334.
Administration: Committed to the Commissioner of Public Works *Gazette* 16th February, 1939, p. 422.
ss. 7 and 8. Proclamation: *Gazette* 20th July, 1939, p. 114.

Maintenance Act, 1926-1941.

Commencement: 7th April, 1927; *Gazette* 7th April, 1927, p. 791.
s. 152. Proclamations: *Gazette* 11th June, 1891, p. 1582; 2nd April, 1896, p. 731; 20th January, 1898, p. 81.
s. 153. Proclamations: *Gazette* 3rd August, 1922, p. 217; 28th August, 1930, p. 407.
s. 154. Proclamations: *Gazette* 8th November, 1900, p. 1105; 20th December, 1900, p. 1382.
(For details of proclamations made under sections 152, 153, and 154, see the footnotes in Volume 5, p. 517 of the South Australian Statutes, 1837-1936.)
Regulations: *Gazette* 24th February, 1927, p. 400; 7th April, 1927, p. 793.

Maintenance Orders (Facilities for Enforcement) Act, 1922-1925.

s. 12. Proclamations: *Gazette* 7th December, 1922, p. 1458; 24th May, 1923, p. 1140; 20th March, 1924, p. 711; 12th November, 1925, p. 1298; 12th November, 1925, p. 1299; 17th December, 1925, p. 1606; 17th December, 1925, p. 1607; 24th December, 1925, p. 1661; 7th July, 1927, p. 1; 29th November, 1928, p. 1138; 15th November, 1929, p. 401; 10th April, 1941, p. 521.

(For details of proclamations made prior to 9th April, 1941, see the footnote in Volume 5, p. 548 of the South Australian Statutes, 1837-1936.)

Rules made under the above Act, and the Justices Act, 1921: *Gazette* 25th October, 1923, p. 953; 26th February, 1931, p. 374.

Rules of Court made under the above Act, and the Supreme Court Acts, 1878 and 1926: *Gazette* 16th February, 1928,p. 316.

Manufacturing Industries Protection Act, 1937.

Administration: Committed to the Minister of Industry and Employment *Gazette* 17th February, 1938, p. 357.

s. 3. Proclamations: *Gazette* 5th May, 1938, p. 938; 11th August, 1938, p. 273; 20th April, 1939, p. 915.

Margarine Act, 1939-1941.

Regulations: *Gazette* 29th February, 1940, p. 490; 8th January, 1942, p. 55.

Marine Act, 1936.

Commencement: 1st July, 1937; *Gazette* 25th March, 1937, p. 641.

Administration: Committed to the Minister of Marine *Gazette* 25th March, 1937, p. 641.

Regulations and rules made under the Marine Board and Navigation Acts, 1881-1933:—

River Murray navigation: *Gazette* 30th October, 1884, p. 1641; 26th January, 1893, p. 157; 4th October, 1906, p. 714.

Adjustment of compasses: *Gazette* 9th August, 1900, p. 367; 30th May, 1935, p. 1433.

Engagement and discharge of seamen: *Gazette* 16th April, 1883, p. 1429; 4th August, 1887, p. 246; 26th September, 1889, p. 1354.

Receiver of Wreck: *Gazette* 26th April, 1883, p. 1429.

Survey, etc., of vessels: *Gazette* 15th April, 1880, p. 1259; 26th April, 1883, p. 1429; 1st July, 1886, p. 2; 30th November, 1899, p. 1197; 9th October, 1913, p. 815; 23rd June, 1921, p. 1318; 30th May, 1935, p. 1433; 8th August, 1935, p. 237.

Examination of masters and mates: *Gazette* 22nd October, 1903, p. 839; 7th December, 1905, p. 1214; 9th December, 1926, p. 1470.

Examination of engineers: *Gazette* 16th October, 1902, p. 763; 16th July, 1908, p. 95.

Court of Survey (Rules): *Gazette* 19th November, 1885, p. 1328.

Court of Marine Inquiry (Rules): *Gazette* 27th February, 1936, p. 506.

Miscellaneous: *Gazette* 11th November, 1897, p. 1446; 15th February, 1900, p. 302; 2nd November, 1911, p. 911; 30th November, 1911, p. 1184; 22nd August, 1912, p. 466; 10th April, 1913, p. 680; 8th May, 1913, p. 1002.

Regulations made under the Marine Act, 1936, relating to River Murray navigation: *Gazette* 15th January, 1942, p. 64.

The Marine Stores Act, 1898-1935.

Commencement: 2nd March, 1899; *Gazette* 2nd March, 1899, p. 401.

Regulations: *Gazette* 22nd June, 1899, p. 1357; 24th September, 1908, p. 632; 22nd December, 1921, p. 1458.

Regulations under the Fees Regulation Act, 1927, as to fee for dealer's licence: *Gazette* 24th November, 1927, p. 1227.

The Markets Clauses Act, 1870-1937.

s. 49. Proclamation: *Gazette* 24th October, 1889, p. 1584.

Marriage Act, 1936-1941.

Commencement: 1st May, 1937; *Gazette* 28th January, 1937, p. 187.

Administration: Committed to the Chief Secretary *Gazette* 18th February, 1937, p. 334.

Matrimonial Causes Act, 1929-1941.

Commencement: 20th March, 1930; *Gazette* 20th March, 1930, p. 561.

Rules of Court: *Gazette* 5th December, 1935, p. 1349.

(These rules are incorporated in the second schedule of the above Act, see Volume 5, pp. 710-728 of the South Australian Statutes, 1837-1936.)

Rules of Court as to increase of costs: *Gazette* 17th June, 1937, p. 1312.

Medical Practitioners Act, 1919-1935.

Regulations : *Gazette* 29th April, 1920, p. 1137 ; 26th May, 1921, p. 1111.

Mental Defectives Act, 1935-1941.

Commencement : 2nd January, 1936 ; *Gazette* 2nd January, 1936, p. 1.
Commencement of Part VIIA. : 1st January, 1942 ; *Gazette* 17th July, 1941, p. 83.
Administration : Committed to the Chief Secretary *Gazette* 5th March, 1936, p. 537.
s. 12. Proclamations : *Gazette* 23rd March, 1922, p. 876 ; 2nd May, 1929, p. 903 ; 17th August, 1939, p. 421 ; 17th August, 1939, p. 422.
s. 16. Proclamation : *Gazette* 24th October, 1940, p. 841.
s. 122. Proclamations : *Gazette* 21st January, 1915, p. 127 ; 26th October, 1922, p. 941.
(For details of proclamations under section 12 and 122, made prior to 16th August, 1939, see the footnotes in Volume 5, pp. 752 and 798 of the South Australian Statutes, 1837-1936.)
Regulations relating to the Parkside Mental Hospital : *Gazette* 2nd December, 1915, p. 1559 ; 20th January, 1916, p. 94 ; 21st December, 1922, p. 1560 ; 28th June, 1923, p. 1375 ; 27th January, 1927, p. 179 ; 10th January, 1935, p. 265.
Regulations relating to the Enfield Receiving House : *Gazette* 18th January, 1923, p. 98 ; 18th April, 1940, p. 862.
Regulations relating to the Northfield Mental Hospital : *Gazette* 13th August, 1931, p. 255 ; 18th April, 1940, p. 862.
Regulations relating to voluntary boarders : *Gazette* 23rd May, 1929, p. 1052.
Regulations relating to criminal mental defectives : *Gazette* 24th October, 1940, p. 886.
Regulations relating to powers to write off charges, &c. : *Gazette* 10th August, 1916, p. 237.
Regulation for the alteration of forms in certain schedules to the Act : *Gazette* 27th May, 1937, p. 1206.
Regulations relating to private mental hospitals : *Gazette* 7th August, 1941, p. 254.
Rules of Court : *Gazette* 3rd September, 1914, p. 585.

Metropolitan and Export Abattoirs Act, 1936-1937.

Commencement : 1st April, 1937 ; *Gazette* 25th March, 1937, p. 646.
General regulations : *Gazette* 16th January, 1913, p. 107 ; 5th June, 1913, p. 1257 ; 12th June, 1919, p. 1037 ; 12th June, 1919, p. 1038 ; 2nd February, 1922, p. 508 ; 2nd February, 1922, p. 509 ; 13th November, 1924, p. 1329 ; 27th November, 1924, p. 1407 ; 4th October, 1934, p. 686 ; 1st April, 1937, p. 723 ; 8th April, 1937, p. 754 ; 1st July, 1937, p. 15 ; 16th December, 1937, p. 1729 ; 16th December, 1937, p. 1730 ; 12th May, 1938, p. 978 ; 12th May, 1938, p. 980 ; 25th August, 1938, p. 405 ; 8th June, 1939, p. 1415 ; 7th December, 1939, p. 1558 ; 28th March, 1940, p. 673 ; 15th January, 1942, p. 78 ; 15th January, 1942, p. 79 ; 14th May, 1942, p. 712.
Regulations as to the milch cow market : *Gazette* 29th May, 1913, p. 1204 ; 2nd February, 1922, p. 509.
Regulations as to branding of stock : *Gazette* 29th May, 1913, p. 1205.
Regulations as to inspection of small goods : *Gazette* 4th April, 1918, p. 662.
Regulations as to inspection of meat in shops : *Gazette* 2nd February, 1922, p. 508.
Regulations as to muzzling of dogs and use of sticks in handling stock : *Gazette* 4th October, 1934, p. 686.
Regulations as to the election of the board : *Gazette* 1st February, 1934, p. 194 ; 26th May, 1938, p. 1152.

Metropolitan Drainage Act, 1935.

ss. 7 and 8. Notice : *Gazette* 26th June, 1941, p. 946.
ss. 10, 11, and 15. Notices : *Gazette* 16th June, 1938, p. 1458 ; 28th March, 1940, p. 649.
Regulations : *Gazette* 7th July, 1938, p. 2.

Metropolitan Infectious Diseases Hospital Act, 1922-1935.

Commencement : 17th October, 1929 ; *Gazette* 17th October, 1929, p. 889.
Administration : Committed to the Chief Secretary *Gazette* 31st October, 1929, p. 1005.
s. 4. Proclamations : *Gazette* 5th October, 1933, p. 738 ; 12th December, 1935, p. 1389.
(For details of proclamations see the footnote in Volume 6, p. 84 of the South Australian Statutes, 1837-1936.)
General regulations : *Gazette* 27th July, 1933, p. 142 ; 8th February, 1940, p. 359.
Regulations for election of members of the board : *Gazette* 31st October, 1929, p. 1008.
Regulations relating to instalments payable by constituent local boards for the period from 1st December, 1934, to 30th June, 1935 : *Gazette* 7th March, 1935, p. 686.

Mines and Works Inspection Act, 1920-1935.

Commencement : 20th January, 1921 ; *Gazette* 20th January, 1921, p. 106.
Administration : Committed to the Minister of Mines *Gazette* 17th March, 1921, p. 537.
General regulations : *Gazette* 6th February, 1930, p. 227 ; 17th November, 1932, p. 954.
Regulations as to lead and gas poisoning : *Gazette* 19th November, 1925, p. 1343.
Regulations as to use of electric power : *Gazette* 10th February, 1927, p. 298.
Regulations as to miners' inspectors and inspection : *Gazette* 7th August, 1930, p. 238.

Mining Act, 1930-1941.

Regulations: 28th December, 1939, p. 1725; 15th January, 1942, p. 71.

Mining (Petroleum) Act, 1940.

Commencement: 31st July, 1941; *Gazette* 31st July, 1941, p. 165.
Regulations: *Gazette* 31st July, 1941, p. 211.

Moneylenders Act, 1940.

Commencement: 1st April, 1941; *Gazette* 9th January, 1941, p. 11.
Administration: Committed to the Chief Secretary: *Gazette* 9th January, 1941, p. 12.
Regulations: *Gazette* 27th March, 1941, p. 445.

Mortgagors Relief Act, 1931-1941.

Commencement: 5th December, 1931; *Gazette* 5th December, 1931, p. 1065.
Rules of the Local Court: *Gazette* 28th January, 1932, p. 158.

Municipal Tramways Trust Act, 1935-1940.

By-laws as to fares and routes: *Gazette* 14th July, 1910, p. 47; 18th September, 1919, p. 665; 8th June, 1922, p. 1478; 18th October, 1923, p. 901; 16th April, 1925, p. 681; 8th August, 1929, p. 342; 7th November, 1929, p. 1048; 19th December, 1929, p. 1343; 26th December, 1929, p. 1362; 30th January, 1930, p. 186; 20th February, 1930, p. 374; 21st August, 1930, p. 357; 8th June, 1939, p. 1414.

By-laws regulating passenger traffic generally, and the conduct of passengers: *Gazette* 14th July, 1910, p. 47; 26th December, 1912, p. 1324; 14th January, 1915, p. 61; 18th September, 1919, p. 665; 20th January, 1921, p. 109; 24th March, 1921, p. 596; 11th August, 1921, p. 272; 8th June, 1922, p. 1478; 16th April, 1925, p. 681.

By-laws as to tramway sections: *Gazette* 14th July, 1910, p. 47; 18th September, 1919, p. 665; 27th November, 1919, p. 1357; 24th May, 1923, p. 1142; 7th February, 1924, p. 329; 3rd April, 1924, p. 825; 29th May, 1924, p. 1210; 16th October, 1924, p. 957; 24th December, 1925, p. 1665; 22nd September, 1927, p. 759.

By-laws regulating ordinary traffic where tramways laid: *Gazette* 14th July, 1910, p. 47; 21st August, 1924, p. 436; 26th December, 1929, p. 1362.

General by-laws: *Gazette* 14th July, 1910, p. 47; 18th September, 1919, p. 665; 16th April, 1925, p. 681; 18th January, 1940, p. 115.

Regulations as to the election of members of the trust: *Gazette* 5th November, 1936, p. 1061.

Museum Act, 1939.

Commencement: 1st February, 1940; *Gazette* 18th January, 1940, p. 69.
Regulations: *Gazette* 28th March, 1940, p. 672.

The National Park Act, 1891-1935.

General by-laws: *Gazette* 17th November, 1892, p. 1298.
By-laws as to plying for hire: *Gazette* 15th March, 1906, p. 443.

The National Pleasure Resorts Act, 1914-1935.

Administration: Committed to the Minister of Immigration *Gazette* 22nd May, 1924, p. 1141.
By-laws: *Gazette* 29th October, 1925, p. 1165.

National Security Act, 1939-1940 (Commonwealth Act).

The following rules, orders, notices, etc., have been made or issued by the Governor of South Australia or other State authority, and published in the *South Australian Government Gazette* pursuant to powers conferred by the National Security Act, 1939-1940, of the Commonwealth or otherwise under the authority of that Act. No reference is here given to any subordinate legislation promulgated by the Governor-General or any Commonwealth authority.

Air raid shelters—
Order by the Premier of South Australia under the National Security (General) Regulations as to the provision and construction of air raid shelters in large buildings: *Gazette* 1st May, 1942, p. 669.

Air raids—
Order by the Premier of South Australia under the National Security (General) Regulations regulating the taking of shelter and traffic during air raids: *Gazette* 14th May, 1942, p. 715.

Betting—
Orders by the Premier of South Australia under the National Security (General) Regulations prohibiting betting in licensed betting shops: *Gazette* 5th March, 1942, p. 370; 14th May, 1942, p. 716.

National Security Act, 1939-1940 (Commonwealth Act)—*continued.*

Coursing—
- Order by the Premier of South Australia under the National Security (Supplementary) Regulations prohibiting mid week coursing and dog racing: *Gazette* 8th January, 1942, p. 52.

Electricity for certain lighting purposes—
- Orders by the Premier of South Australia under the National Security (General) Regulations—
  - (*a*) prohibiting the use of electricity for illuminating sports, games, sideshows, etc.: *Gazette* 18th December, 1941, p. 1462.
  - (*b*) prohibiting the use of electricity for illuminating electric signs, shop windows, or advertisements: *Gazette* 18th December, 1941, p. 1462.

Emergency supplies of essential commodities—
- Rules made by the Governor pursuant to the National Security (Emergency Supplies) Regulations as to emergency supplies of essential commodities: *Gazette* 8th May, 1941, p. 671: 22nd January, 1942, p. 105.
- Notices to retailers and wholesale suppliers under rules 15 and 16 of above rules: *Gazette* 22nd May, 1941, p. 758.
- Proclamation made by the Governor pursuant to the above rules of a state of emergency: *Gazette* 21st August, 1941, p. 337.

Friendly societies—
- Order by the Premier of South Australia under the National Security (Supplementary) Regulations relating to amendments of the constitutions of friendly societies: *Gazette* 26th March, 1942, p. 494.

Hotel trading and liquor consumption—
- Orders by the Premier of South Australia under the National Security (Supplementary) Regulations restricting hours of hotel trading and regulating consumption of liquor in other premises: *Gazette* 21st March, 1942, p. 449; 16th April, 1942, p. 582.

Lifts—
- Order by the Premier of South Australia under the National Security (General) Regulations relating to the operation of lifts during emergencies: *Gazette* 12th March, 1942, p. 397.

Lights in buildings and streets—
- Order by the Premier of South Australia under the National Security (General) Regulations restricting lighting in buildings and streets: *Gazette* 9th April, 1942, p. 526.

Racing control and prohibition—
- Orders by the Premier of South Australia under the National Security (Supplementary) Regulations—
  - (*a*) prohibiting mid-week horse racing, trotting, coursing, and dog racing: *Gazette* 8th January, 1942, p. 52.
  - (*b*) limiting times for commencing horse racing: *Gazette* 12th February, 1942, p. 245.
  - (*c*) prohibiting horse racing and trotting throughout South Australia: *Gazette* 5th March, 1942, p. 370

Railway excursion tickets—
- Direction by the South Australian Railways Commissioner under the National Security (Rail Transport) Regulations suspending the issue of certain railway excursion tickets: *Gazette* 8th January, 1942, p. 30.

Speed limit—
- Order by the Premier of South Australia under the National Security (General) Regulations fixing a speed limit of 15 miles per hour near Keswick Barracks: *Gazette* 26th February, 1942, p. 333.

Theatres and places of public entertainment—
- Order by the Premier of South Australia under the National Security (General) Regulations providing a safety code for places of public entertainment: *Gazette* 16th April, 1942, p. 582.
- Notice by the Commissioner of Civil Defence under paragraph 3 of above Order exempting places of public entertainment outside the metropolitan area, Port Pirie and Whyalla from the provisions of the Order: *Gazette* 21st May, 1942, p. 736.

War service moratorium—
- Rules of the local court in aid of the National Security (War Service Moratorium) Regulations: *Gazette* 26th June, 1941, p. 926.

Native Plants Protection Act, 1939.

Administration: Committed to the Minister of Afforestation; *Gazette* 10th October, 1940, p. 745.

s. 3. Proclamation: *Gazette* 10th October, 1940, p. 745.

Northern Areas and Whyalla Water Supply Act, 1940.

Commencement: 3rd October, 1940; *Gazette* 3rd October, 1940, p. 675.

The Northern Territory Surrender Act, 1907.

Commencement: 1st January, 1911; *Gazette* 22nd December, 1910, p. 1299.

Northern Territory Surrender Act Amendment Act, 1919.

Commencement: 1st January, 1920; *Gazette* 25th December, 1919, p. 1573.

Notification of Births Act, 1926-1936.

Regulations: *Gazette* 22nd December, 1927, p. 1611.

Noxious Insects Act, 1934.

Administration: Committed to the Minister of Agriculture *Gazette* 10th January, 1935, p. 263.

s. 3. Proclamations: *Gazette* 10th January, 1935, p. 263; 21st February, 1935, p. 547.

(For details of these proclamations see the footnote in Volume 6, p. 315 of the South Australian Statutes, 1837-1936.)

Regulations: *Gazette* 10th January, 1935, p. 264.

Noxious Weeds Act, 1931-1939.

Commencement: 17th March, 1932: *Gazette* 17th March, 1932, p. 511.

Administration: Committed to the Minister of Agriculture *Gazette* 7th January, 1932, p. 1.

Regulations: *Gazette* 12th May, 1938, p. 1020; 20th October, 1938, p. 1042; 16th February, 1939, p. 423; 30th March, 1939, p. 743; 20th April, 1939, p. 976; 27th April, 1939, p. 983; 18th May, 1939, p. 1207; 28th March, 1940, p. 672; 11th April, 1940, p. 819; 18th April, 1940, p. 863; 23rd May, 1940, p. 1112; 20th June, 1940, p. 1398; 18th July, 1940, p. 86; 10th October, 1940, p. 774; 9th January, 1941, p. 30; 30th January, 1941, p. 102; 13th February, 1941, p. 183; 3rd April, 1941, p. 513; 15th May, 1941, p. 718; 26th June, 1941, p. 962; 3rd July, 1941, p. 33; 17th July, 1941, p. 123; 11th September, 1941, p. 518; 2nd October, 1941, p. 676; 12th February, 1942, p. 245; 5th March, 1942, p. 371.

Nurses Registration Act, 1920-1938.

Commencement: 2nd May, 1921; *Gazette* 28th April, 1921, p. 939.

Regulations as to the nomination of members of the board and duties of registrar: *Gazette* 7th February, 1924, p. 326.

Regulations relating to applications for registration: *Gazette* 2nd February, 1922, p. 472; 9th February, 1922, p. 524; 21st December, 1922, p. 1560.

Regulations as to training and examination of nurses: *Gazette* 5th October, 1922, p. 783; 7th February, 1924, p. 324; 10th July, 1924, p. 56; 12th March, 1925, p. 434; 20th August, 1931, p. 306; 17th December, 1931, p. 1116; 7th July, 1932, p. 1 (disallowed *Gazette* 13th October, 1932, p. 744); 11th August, 1932, p. 238.

Regulations as to training and examination of midwives: *Gazette* 5th April, 1923, p. 773; 30th October, 1924, p. 1079; 24th September, 1931, p. 575; 6th September, 1934; p. 479; 4th June, 1936, p. 1134.

Regulations as to special nursing certificates, etc.: *Gazette* 21st September, 1939, p. 856.

Regulations as to the practice of midwives: *Gazette* 7th February, 1924, p. 324.

Regulations relating to the wearing of badges: *Gazette* 15th July, 1926, p. 84; 23rd August, 1928, p. 414.

Regulations as to the form of consent to legal proceedings: *Gazette* 11th September, 1930, p. 531.

Offenders Probation Act, 1913-1934.

Administration: Committed to the Chief Secretary *Gazette* 5th February, 1914, p. 319.

Regulations: *Gazette* 26th February, 1914, p. 516.

Opticians Act, 1920-1935.

Commencement: 23rd June, 1921; *Gazette* 23rd June, 1921, p. 1315.

General regulations: *Gazette* 28th February, 1929, p. 470; 27th June, 1929, p. 1494; 5th September, 1929, p. 570; 8th March, 1934, p. 462; 4th April, 1940, p. 679.

Regulations under the Fees Regulation Act, 1927, as to the fees for perusing rules of the Board of Optical Registration, and for publishing the list of registered persons: *Gazette* 19th December, 1929, p. 1311; 11th November, 1937, p. 1307.

Pastoral Act, 1936-1939.

Commencement : 1st June, 1937 ; *Gazette* 25th March, 1937, p. 645.

s. 49. Proclamations : *Gazette* 6th August, 1936, p. 207 ; 11th February, 1937, p. 286 ; 22nd April, 1937, p. 850 ; 10th June, 1937, p. 1281 ; 24th June, 1937, p. 1363 ; 5th August, 1937, p. 309 ; 16th September, 1937, p. 698 ; 18th November, 1937, p. 1345 ; 2nd December, 1937, p. 1514 ; 10th February, 1938, p. 296 ; 24th March, 1938, p. 660 ; 27th October, 1938, p. 1100 ; 11th January, 1940, p. 33 ; 15th August, 1940, p. 274.

(For details of proclamations made prior to 4th August, 1937, see the footnote in Volume 6, p. 426 of the South Australian Statutes, 1837-1936.)

Regulations : *Gazette* 18th January, 1923, p. 103 ; 20th March, 1930, p. 565 ; 17th March, 1938, p. 609.

Pest Destroyers Act, 1919-1935.

Regulations : *Gazette* 18th October, 1934, p. 774 ; 31st January, 1935, p. 372.

Pharmacy Act, 1935-1937.

Regulations : *Gazette* 21st July, 1892, p. 141 ; 4th October, 1906, p. 714 ; 29th October, 1914, p. 947 ; 8th May, 1930, p. 859 ; 29th May, 1930, p. 1009 ; 30th July, 1931, p. 165 ; 7th September, 1933, p. 467 ; 8th March, 1934, p. 474 ; 9th June, 1938, p. 1441 (regulation 67 disallowed, *Gazette* 15th September, 1938, p. 697) ; 25th September, 1941, p. 639.

Regulations under the Fees Regulation Act, 1927, relating to the charges of the Crown Solicitor for perusing and settling regulations, and to the fee for publishing a list of registered chemists : *Gazette* 19th December, 1929, p. 1311 ; 11th November, 1937, p. 1307.

Phylloxera Act, 1936-1937.

Commencement : 1st June, 1937 ; *Gazette* 25th March, 1937, p. 645.

Pistol Licence Act, 1929.

Commencement : 1st January, 1930 ; *Gazette* 19th December, 1929, p. 1305.

Regulations : *Gazette* 5th December, 1929, p. 1216.

The Places of Public Entertainment Act, 1913-1934.

Administration : Committed to the Chief Secretary *Gazette* 11th December, 1913, p. 1679.

s. 4. Proclamations : *Gazette* 18th December, 1913, p. 1734 ; 15th July, 1915, p. 331 ; 7th October, 1915, p. 1020 ; 8th February, 1917, p. 263 ; 9th May, 1918, p. 945 ; 24th October, 1918, p. 916 ; 21st August, 1919, p. 379 ; 24th August, 1922, p. 415 ; 24th May, 1923, p. 1137 ; 5th March, 1925, p. 390 ; 26th November, 1925, p. 1405 ; 18th March, 1926, p. 794 ; 30th September, 1926, p. 802 ; 27th September, 1928, p. 686 ; 19th September, 1929, p. 698 ; 6th August, 1931, p. 203 ; 19th April, 1934, p. 1057 ; 7th June, 1934, p. 1393 ; 1st November, 1934, p. 885 ; 13th December, 1934, p. 1186 ; 14th February, 1935, p. 463 ; 4th July, 1935, p. 1 ; 5th September 1935, p. 517 ; 14th November, 1935, p. 1133 ; 13th February, 1936, p. 397 ; 18th March, 1937, p. 586 ; 9th September, 1937, p. 639 ; 9th November, 1939, p. 1259.

(For details of proclamations made prior to 8th September, 1937, see the table of proclamations in Volume 6, pp. 554-556 of the South Australian Statutes, 1837-1936.)

Regulations : *Gazette* 17th May, 1923, p. 1075 ; 14th February, 1924, p. 394 ; 22nd January, 1925, p. 102 ; 31st July, 1930, p. 186 ; 4th December, 1930, p. 1131 ; 19th October, 1939, p. 1155.

Police Act, 1936-1938.

Commencement : 1st April, 1937 ; *Gazette* 25th March, 1937, p. 646.

s. 43. Proclamation : *Gazette* 14th June, 1934, p. 1434.

Regulations made by the Commissioner of Police for the general government of the police force : *Gazette* 30th September, 1920, p. 907 ; 23rd July, 1931, p. 100.

Regulations made by the Commissioner of Police relating to appointments, transfers, and promotions to plain clothes and detective police were approved by the Chief Secretary on 13th April, 1921, but have not been published in the *Gazette*.

Regulations made by the Governor as to promotions : *Gazette* 10th November, 1921, p. 1105.

Regulations made by the Governor as to police officers engaging in business : *Gazette* 29th August, 1935, p. 514.

Regulations made by the Governor as to appeals to the appeal board : *Gazette* 11th February, 1926, p. 265.

Regulations made by the Governor under section 149a relating to penalties for local government offences : *Gazette* 23rd March, 1939, p. 732 ; 14th December, 1939, p. 1612 ; 6th March, 1941, p. 337.

Police Pensions Act, 1929-1935.

Commencement : 1st January, 1930 ; *Gazette* 19th December, 1929, p. 1305.
General regulations : *Gazette* 19th December, 1929, p. 1307.
Regulations as to contributions of members on leave without pay : *Gazette* 10th October, 1935, p. 754 ; 18th January, 1940, p. 73.

Port Lincoln Abattoirs Act, 1937.

Commencement : 23rd March, 1939 ; *Gazette* 23rd March, 1939, p. 671.
Regulations : *Gazette* 23rd March, 1939, p. 734 ; 18th September, 1941, p. 621.

Prevention of Cruelty to Animals Act, 1936.

Commencement : 1st June, 1937 ; *Gazette* 25th March, 1937, p. 644.

Primary Producers' Debts Act, 1935-1941.

Regulations : *Gazette* 11th July, 1935, p. 75 ; 18th June, 1936, p. 1210.

Prisons Act, 1936.

Commencement : 1st June, 1937 ; *Gazette* 25th March, 1937, p. 645.
s. 13. Proclamations : *Gazette* 7th September, 1939, p. 690 ; 8th August, 1940, p. 221.
s. 18. Proclamation : *Gazette* 21st September, 1939, p. 813.
General prison regulations : *Gazette* 15th October, 1936, p. 809.
Police prison regulations : *Gazette* 30th August, 1906, p. 453 ; 13th August, 1908, p. 309.

Proof of Sunrise and Sunset Act, 1923.

Administration : Committed to the Minister of Local Government *Gazette* 20th December, 1923, p. 1435.

Public Charities Funds Act, 1935-1940.

Commencement : 1st June, 1937 ; *Gazette* 25th March, 1937, p. 643.
Administration : Committed to the Chief Secretary *Gazette* 25th March, 1937, p. 643.
s. 4. Proclamation : *Gazette* 19th December, 1940, p. 1552.

Public Service Act, 1936-1941.

Commencement : 1st June, 1937 ; *Gazette* 25th March, 1937, p. 644.
s. 25. Proclamations : *Gazette* 14th June, 1917, p. 992 ; 30th January, 1919, p. 231 ; 4th September, 1919, p. 517 ; 4th December, 1919, p. 1411 ; 22nd July, 1920, p. 117 ; 28th October, 1920, p. 1119 ; 13th October, 1921, p. 866 ; 23rd February, 1922, p. 641 ; 29th March, 1923, p. 689 ; 31st March, 1927, p. 741 ; 7th April, 1927, p. 791 ; 16th June, 1927, p. 1301 ; 8th December, 1927, p. 1514 ; 13th December, 1928, p. 1214 ; 31st January, 1929, p. 217 ; 28th March, 1929, p. 635 ; 3rd October, 1929, p. 802 ; 13th November, 1930, p. 985 ; 20th November, 1930, p. 1025 ; 2nd April, 1936, p. 734 ; 2nd July, 1936, p. 1 ; 8th October, 1936, p. 698 ; 14th March, 1940, p. 537.
s. 45. Notices : *Gazette* 9th September, 1937, p. 667 ; 16th September, 1937, p. 699.
Regulations : *Gazette* 16th February, 1922, p. 569 ; 13th July, 1922, p. 54 ; 18th October, 1926, p. 965 (Nos. 2-10, inclusive, not now in force) ; 20th March, 1924, p. 711 ; 19th June, 1924, p. 1360 ; 10th May, 1928, p. 964 ; 1st November, 1928, p. 978 ; 14th August, 1930, p. 296 ; 3rd September, 1936, p. 418 ; 12th November, 1936, p. 1065 ; 31st March, 1938, p. 708 ; 13th October, 1938, p. 1032 ; 7th November, 1940, p. 1006 ; 18th December, 1941, p. 1503.

Public Supply and Tender Act, 1914-1940.

Commencement : 17th December, 1914 ; *Gazette* 17th December, 1914, p. 1265.
Administration : Committed to the Commissioner of Public Works *Gazette* 17th December, 1914, p. 1265.
Regulations : *Gazette* 6th November, 1930, p. 961 ; 28th May, 1931, p. 855.

Public Works Standing Committee Act, 1927-1940.

Regulations : *Gazette* 5th September, 1940, p. 513.

The Real Property Act, 1886-1939.

Commencement of Real Property Act Amendment Act, 1939 : 1st February, 1940 *Gazette* 11th January, 1940, p. 38 (republished 18th January, 1940, p. 70).
Regulations under the Fees Regulation Act, 1927, relating to fees : *Gazette* 24th November, 1927, p. 1229 ; 30th August, 1934, p. 428.

Recreation Grounds (Regulations) Act, 1931-1935.

Regulations as to the Adelaide Oval : *Gazette* 18th August, 1932, p. 273.
Regulations as to Mortlock Park : *Gazette* 2nd November, 1933, p. 931.
Regulations as to the Norwood Oval : *Gazette* 19th January, 1933, p. 70.
Regulations as to the Unley Oval : *Gazette* 15th June, 1933, p. 1007.

Redhill to Port Augusta Railway Agreement Act, 1935.

Commencement : 20th December, 1935 ; *Gazette* 19th December, 1935, p. 1445.

Registration of Business Names Act, 1928-1932.

Commencement : 1st October, 1928 ; *Gazette* 27th September, 1928, p. 686.
Regulations : *Gazette* 27th September, 1928, p. 688.

Registration of Deeds Act, 1935.

Rules : *Gazette* 13th February, 1919, p. 325.

Registration of Dogs Act, 1924-1929.

Administration : Committed to the Minister of Local Government *Gazette* 18th December, 1924, p. 1561.
s. 6. Proclamations : *Gazette* 30th March, 1933, p. 520 ; 27th April, 1933, p. 657 ; 18th January, 1934, p. 77 ; 13th June, 1935, p. 1511 ; 20th February, 1936, p. 442 ; 26th March, 1936, p. 689 ; 8th April, 1937, p. 745.
Regulations : *Gazette* 22nd January, 1925, p. 100 ; 9th February, 1928, p. 261.

Renmark Irrigation Trust Act, 1936.

Commencement : 1st June, 1937 ; *Gazette* 25th March, 1937, p. 643.
Administration : Committed to the Commissioner of Public Works *Gazette* 25th March, 1937, p. 643.
By-laws : *Gazette* 15th November, 1923, p. 1177 ; 24th July, 1930, p. 180.

River Murray Waters Act, 1935.

Commencement : 1st June, 1937 ; *Gazette* 25th March, 1937, p. 645.
Regulations as to the use of surplus water : *Gazette* 23rd August, 1917, p. 481.
Notice as to records to be kept of water diverted from the River Murray : *Gazette* 22nd November, 1917, p. 1144.
Regulations (made by the River Murray Commission) as to tolls for use of lock at Blanchetown : *Gazette* 23rd March, 1922, p. 933.
River Murray traffic regulations : *Gazette* 24th September, 1936, p. 646.
Regulations for protection of locks and barrages : *Gazette* 18th July, 1940, p. 87.

River Torrens (Prohibition of Excavations) Act, 1927-1934.

Administration : Committed to the Commissioner of Public Works *Gazette* 17th June, 1937, p. 1306.

Road and Railway Transport Act, 1930-1939.

Administration : Committed to the Minister of Railways *Gazette* 12th March, 1931, p. 471.
s. 27e. Commencement : 14th March 1940 : *Gazette* 14th March, 1940, p. 538.
Regulations as to the interception of vehicles and the use of discs issued to the holders of licences : *Gazette* 18th May, 1933, p. 826 ; 10th September, 1936, p. 491.
Regulations as to tickets and waybills : *Gazette* 13th July, 1933, p. 47 ; 10th January, 1935, p. 265 ; 7th November, 1940, p. 1006.
Regulations under section 15 : *Gazette* 23rd May, 1935, p. 1383.

Roads (Opening and Closing) Act, 1932-1936.

Regulations : *Gazette* 30th March, 1933, p. 521.
Regulations under the Fees Regulation Act, 1927, relating to fees payable on issue of title: *Gazette* 31st May, 1928, p. 1147.

Road Traffic Act, 1934-1941.

Commencement of the Road Traffic Act, 1934 (except section 110) : 2nd January, 1935 ; *Gazette* 20th December, 1934, p. 1217.
Commencement of section 110 of the Road Traffic Act, 1934 : 1st March, 1935 ; *Gazette* 20th December, 1934, p. 1217.
Commencement of the Road Traffic Act Amendment Act, 1936 (except sections 153 and 154) : 1st April, 1937 ; *Gazette* 18th March, 1937, p. 585.
Commencement of section 153 of the Road Traffic Act Amendment Act, 1936 : 3rd December, 1936 ; *Gazette* 3rd December, 1936, p. 1193.
Commencement of section 154 of the Road Traffic Act Amendment Act, 1936 : 1st December, 1937 ; *Gazette* 18th November, 1937, p. 1345.
Administration of Parts I., II., and III. : Committed to the Treasurer *Gazette* 20th December, 1934, p. 1217.
Administration of Parts IV. and V. : Committed to the Minister of Local Government *Gazette* 20th December, 1934, p. 1217.

Road Traffic Act, 1934-1941—*continued.*

Administration of Parts IIA. and VI.: Committed to the Treasurer *Gazette* 18th March, 1937, p. 586.

Administration of Part VII.: Committed to the Minister of Local Government *Gazette* 18th March, 1937, p. 586.

s. 10. Proclamations: *Gazette* 2nd October, 1930, p. 662; 21st April, 1932, p. 696; 6th October, 1932, p. 686; 24th May, 1934, p. 1282; 20th December, 1934, p. 1219; 2nd May, 1935, p. 1225; 23rd May, 1935, p. 1383; 30th April 1936, p. 933; 4th June, 1936, p. 1133; 6th August, 1936, p. 207; 19th November, 1936, p. 1111; 8th April, 1937, p. 745; 20th April, 1937, p. 945; 16th September, 1937, p. 697; 6th April, 1939, p. 835; 29th June, 1939, p. 1501; 14th March, 1940, p. 537; 9th May, 1940, p. 986.

s. 71. Proclamations: 27th January, 1938, p. 165; 10th February, 1938, p. 293.

s. 110. Proclamation: *Gazette* 25th April, 1940, p. 867.

s. 130a. Notices: *Gazette* 26th January, 1939, p. 315; 9th February, 1939, p. 378; 2nd March, 1939, p. 553; 9th March, 1939, p. 590; 31st August, 1939, p. 558; 23rd November, 1939, p. 139; 18th January, 1940, p. 74; 8th February, 1940, p. 218; 15th February, 1940, pp. 372 and 373; 14th March, 1940, p. 549; 23rd May, 1940, p. 1111; 8th August, 1940, p. 224; 15th August, 1940, p. 278; 24th October, 1940, p. 843; 28th November, 1940, p. 1218; 19th December, 1940, p. 1555; 20th February, 1941, p. 259; 13th March, 1941, p. 372; 22nd May, 1941, p. 743; 3rd July, 1941, p. 3; 15th January, 1942, p. 70.

s. 130b. Notices: *Gazette* 26th June, 1941, p. 962; 18th September, 1941, p. 617.

s. 143. Proclamation: *Gazette* 18th March, 1937, p. 586.
(For details of this proclamation see the footnote in Volume 7, p. 443 of the South Australian Statutes, 1837-1936.)

s. 151. Proclamation: *Gazette* 19th October, 1939, p. 1094.

General regulations: *Gazette* 2nd June, 1938, p. 1189; 1st June, 1939, p. 1328; 31st August, 1939, pp. 685, 686; 9th November, 1939, p. 1263; 1st February, 1940, p. 214; 20th June, 1940, p. 1397; 12th September, 1940, p. 566; 27th March, 1941, p. 459.

Regulations as to visiting motorists: *Gazette* 16th October, 1941, p. 785; 4th December, 1941, p. 1196.

Regulations as to stop signs: *Gazette* 23rd March, 1939, p. 674.

Regulations as to stop signs at railway crossings: *Gazette* 28th September, 1939, p. 904.

Regulations as to centre lines on roads: *Gazette* 24th August, 1939, p. 552.

Regulations as to the form of cover note for the purposes of section 7b: *Gazette* 19th December, 1940, p. 1587.

Rules of Local Court as to appeals under section 32: *Gazette* 4th March, 1937, p. 484.

Sale of Fruit Act, 1915-1935.

Regulations: *Gazette* 3rd December, 1936, p. 1195.

Sale of Goods Act, 1895-1937.

s. 57a. Commencement: 1st July, 1938: *Gazette* 9th June, 1938, p. 1270.

Sandalwood Act, 1930-1940.

Administration: Committed to the Commissioner of Crown Lands *Gazette* 4th December, 1930, p. 1129.

Regulations: *Gazette* 7th July, 1932, p. 2; 6th December, 1934, p. 1142.

Sand Drift Act, 1923-1935.

Commencement: 8th May, 1924; *Gazette* 8th May, 1924, p. 1057.

Administration: Committed to the Minister of Local Government *Gazette* 24th January, 1924, p. 151.

s. 4 (1). Proclamation: *Gazette* 6th February, 1941, p. 148.

s. 28. Proclamations: *Gazette* 14th October, 1926, p. 922; 24th February, 1927, p. 397; 5th January, 1928, p. 2; 23rd May, 1929, p. 1051; 13th August, 1931, p. 253; 19th September, 1935, p. 637; 10th October, 1935, p. 754; 26th January, 1939, p. 246; 2nd May, 1940, p. 897; 20th June, 1940, p. 1350; 29th August, 1940, p. 405; 23rd April, 1942, p. 613.
(For details of proclamations made prior to 25th January, 1939, see the footnote in Volume 7, p. 517 of the South Australian Statutes, 1837-1936.)

Regulations: *Gazette* 19th January, 1928, p. 91.

Scaffolding Inspection Act, 1934-1940.

Commencement: 1st June, 1937; *Gazette* 25th March, 1937, p. 642.

Administration: Committed to the Minister of Industry and Employment *Gazette* 25th March, 1937, p. 642.

s. 3. Proclamations: *Gazette* 17th October, 1940, p. 777; 13th February, 1941, p. 181.

School of Mines and Industries Act, 1892-1934.

Commencement : 1st February, 1893 ; *Gazette* 19th January, 1893, p. 96.
s. 8. Proclamation : *Gazette* 7th January, 1935, p. 407.
Rules and regulations : *Gazette* 29th September, 1927, p. 893.

Second-hand Dealers Act, 1919-1934.

Commencement : 12th August, 1920 ; *Gazette* 12th August, 1920, p. 315.
Administration : Committed to the Chief Secretary *Gazette* 19th August, 1920, p. 379.
Regulations : *Gazette* 26th March, 1936, p. 705 ; 26th May, 1938, p. 1151 ; 23rd June, 1938, p. 1533 ; 3rd August, 1939, p. 345 ; 9th November, 1939, p. 1262.

The Settled Estates Act, 1880.

Rules of Court : *Gazette* 5th April, 1883, p. 1174.

Sewerage Act, 1929-1936.

s. 79. Proclamation : *Gazette* 27th May, 1926, p. 1365.
Regulations : *Gazette* 15th August, 1935, p. 359.
Regulation under the Fees Regulation Act, 1927, fixing fees for services relating to sewers : *Gazette* 20th September, 1934, p. 596.

Shearers Accommodation Act, 1922-1925.

Administration : Committed to the Minister of Industry *Gazette* 18th January, 1923, p. 93.

Soil Conservation Act, 1939.

Administration : Committed to the Minister of Agriculture *Gazette* 4th January, 1940, p. 3.

South Australian Housing Trust Act, 1936-1940.

Administration : Committed to the Treasurer *Gazette* 14th January, 1937, p. 33.

South Australian Railways Commissioner's Act, 1936-1941.

Commencement : 1st June, 1937 ; *Gazette* 25th March, 1937, p. 644.
s. 53n. Proclamation : *Gazette* 25th December, 1941, p. 1509.
By-laws—

1. General by-laws governing passengers and public—By-law A : *Gazette* 16th August, 1906, p. 355 ; by-law D : *Gazette* 24th June, 1920, p. 1487.
2. Unauthorised crossings—By-law E : *Gazette* 5th March, 1931, p. 419.
3. Removal of goods from railway premises—By-law F : *Gazette* 7th January, 1932, p. 20.
4. Tickets covering combined services—By-law G : *Gazette* 12th July, 1934, p. 42.
5. Conduct of passengers—By-law H : *Gazette* 17th February, 1938, p. 359.
6. Rates and conditions for the carriage of merchandise, minerals, livestock, &c.—By-law 226 : *Gazette* 9th March, 1934, p. 541 ; by-law 229 (livestock) : *Gazette* 25th April, 1935, p. 1198 ; by-law 232 (crude oil, kerosene, and motor spirit) : *Gazette* 18th June, 1936, p. 1212 ; by-law 234 (barrier traffic) : *Gazette* 7th October, 1937, p. 917 ; by-law No. 236 (carriage of perishable traffic) : *Gazette* 4th January, 1940, p. 31 ; by-law No. 237 (carriage of motor vehicles) : *Gazette* 17th April, 1941, p. 558.
7. Passenger rates and conditions—By-law 228 : *Gazette* 4th January, 1935, p. 41 ; 28th September, 1939, p. 905 ; by-law 233 : *Gazette* 16th September, p. 704.
8. Use of railway facilities for loading and unloading merchandise other than rail-borne merchandise—By-law 230 : *Gazette* 23rd January, 1936, p. 218.

Regulations—

1. Employment, rules, duties, &c., of staff—Regulation No. 56 : *Gazette* 2nd November, 1922, p. 990 ; regulation No. 86 : *Gazette* 28th March, 1929, p. 652 ; regulation No. 88 : *Gazette* 27th June, 1929, p. 1495 ; regulation No. 90 : *Gazette* 23rd January, 1930, p. 139 ; regulation No. 105 : *Gazette* 7th March, 1935, p. 688 ; regulation No. 108 : *Gazette* 30th May, 1935, p. 1439 ; regulation No. 123 : *Gazette*, 13th March, 1941, p. 370 ; regulation No. 125 : *Gazette* 2nd April, 1942, p. 498.
2. Employment on other than railway duties—Regulation No. 120 : *Gazette* 9th May, 1940, p. 1054.
3. Locomotive workshop rules—Regulation No. 89 : *Gazette* 21st November, 1929, p. 1125
4. Branches of railway service—Regulation No. 99 : *Gazette* 14th January, 1932, p. 32.
5. Classification of officers—Regulation No. 111 : *Gazette* 24th September, 1936, p. 643 ; regulation No. 114 : *Gazette* 14th October, 1937, p. 1029 ; regulation No. 115 : *Gazette* 14th October, 1937, p. 1030 ; regulation No. 119 : *Gazette* 28th November, 1940, p. 1211 ; regulation No. 142 : *Gazette* 27th November, 1941, p. 1189.

South Australian Railways Commissioner's Act, 1936-1941—*continued.*

6. Home stations and travelling allowances—Regulation No. 65 : *Gazette* 21st August, 1924, p. 469 ; regulation No. 67 : *Gazette* 11th September, 1924, p. 658.
7. Transfers—Regulation No. 66 : *Gazette* 11th September, 1924, p. 658.
8. Leave of absence, holidays, sick leave, hours of duty—Regulation No. 68 : *Gazette* 20th November, 1924, p. 1338 ; regulation No. 69 : *Gazette* 23rd July, 1925, p. 182 ; regulation No. 118 : *Gazette* 3rd November, 1938, p. 1182 ; regulation No. 121 : *Gazette* 26th December, 1940, p. 1598.
9. Injuries, sickness, and medical standards—Regulation No. 107 : *Gazette* 18th April, 1935, p. 1142.
10. Clothing and equipment—Regulation No. 91: *Gazette* 28th August, 1930, p. 410;
11. The Railways Institute—Regulation No. 79 : *Gazette* 28th July, 1927, p. 218 . regulation No. 84 : *Gazette* 8th March, 1928, p. 509 ; regulation No. 101 : *Gazette* 25th February, 1932, p. 381.
12. The Railways Service Appeal Board—*Gazette* 11th February, 1904, p. 253 ; 18th December, 1941, p. 1504.
13. The Railway Officers Classification Board : *Gazette* 19th January, 1939, p. 239; 19th October, 1939, p. 1155 ; 3rd October, 1940, p. 733.

South-Eastern Drainage Act, 1931-1935.

Commencement : 1st January, 1932 ; *Gazette* 17th December, 1931, p. 1115.
Administration : Committed to the Minister of Irrigation *Gazette* 17th December, 1931, p. 1115.
Rules of Court as to appeals under section 53 or section 96 : *Gazette* 5th May, 1932, p. 779.

Stamp Duties Act, 1923-1941.

Regulations : *Gazette* 24th July, 1924, p. 169.

The Standard Time Act, 1898.

Commencement : 1st May, 1899 ; *Gazette* 9th February, 1899, p. 245.

State Bank Act, 1925-1941.

Commencement : 1st February, 1926 ; *Gazette* 28th January, 1926, p. 151.
Administration : Committed to the Treasurer *Gazette* 28th January, 1926, p. 151.
Regulations : *Gazette* 21st November, 1929, p. 1137.

Steam Boilers and Enginedrivers Act, 1935.

Commencement : 1st June, 1937 ; *Gazette* 25th March, 1937, p. 643.
Administration : Committed to the Minister of Industry and Employment *Gazette* 25th March, 1937, p. 643.
Regulations relating to the examination of boilers : *Gazette* 11th February, 1932, p. 257 ; 12th March, 1936, p. 593.
Regulations relating to the Enginedrivers' Board and examinations : *Gazette* 2nd April, 1925, p. 578 ; 23rd September, 1937, p. 765.

Stock and Poultry Diseases Act, 1934-1941.

Administration : Committed to the Minister of Agriculture *Gazette* 20th December, 1934, p. 1218.
s. 5 (1). Notice under definition of " stock " : *Gazette* 27th May, 1937, p. 1211.
s. 6. Proclamations : *Gazette* 4th March, 1926, p. 686 ; 5th April, 1928, p. 725 ; 20th September, 1928, p. 629 ; 15th December, 1932, p. 1143 ; 3rd June, 1937, p. 1254 ; 29th July, 1937, p. 257 ; 4th December, 1941, p. 1193.
s. 29 (2). Notice : *Gazette* 6th February, 1936, p. 303.
s. 30. Notice : *Gazette* 6th February, 1936, p. 303.
For details of notices and proclamations made prior to 30th March, 1938, under sections 5, 6, 29, and 30, see the footnotes in Volume 8, pp. 41, 42, and 50 of the South Australian Statutes, 1837-1936.)
General regulations : *Gazette* 19th April, 1900, p. 939 ; 25th May, 1922, p. 1337 ; 8th February, 1934, p. 253.
Regulations as to the introduction of stock and fodder for the prevention of anthrax : *Gazette* 30th July, 1903, p. 175.
Regulations relating to swine : *Gazette* 3rd December, 1903, p. 1115.
Regulations relating to returns of sheep dipped : *Gazette* 8th December, 1927, p. 1515.

Stock Foods Act, 1941.

Commencement: 1st April, 1942; *Gazette* 29th January, 1942, p. 143.
Administration: Committed to the Minister of Agriculture: *Gazette* 29th January, 1942, p. 143.
Regulations: *Gazette* 29th January, 1942, p. 146.

Stock Licks Act, 1931.

Commencement : 3rd April, 1932 ; *Gazette* 17th March, 1932, p. 511.
Administration : Committed to the Minister of Agriculture *Gazette* 31st December, 1931, p. 1227.
Regulations ; *Gazette* 17th March, 1932, p. 513.

Stock Medicines Act, 1939.

Commencement : 1st July, 1940 ; *Gazette* 21st March, 1940, p. 589.
Administration : Committed to the Minister of Agriculture *Gazette* 21st March, 1940, p. 589.
Regulations : *Gazette* 21st March, 1940, p. 592.

Subdivided Land Debts Act, 1932-1934.

s. 8. Notice : *Gazette* 26th January, 1933, p. 111.
Regulations : *Gazette* 19th January, 1933, p. 72.

Succession Duties Act, 1929-1940.

s. 6. Proclamations : *Gazette* 2nd July, 1925, p. 1 ; 16th June, 1932, p. 1067 ; 23rd January, 1936, p. 208.
(For details of proclamations see the footnote in Volume 8, p. 93 of the South Australian Statutes, 1837-1936.)
Regulations : *Gazette* 16th November, 1893, p. 1209 ; 20th October, 1898, p. 987 ; 26th August, 1920, p. 457 ; 20th November, 1930, p. 1027 ; 16th March, 1933, p. 444 26th October, 1933, p. 900.
Regulation under the Fees Regulation Act, 1927, providing for the fee payable to the Public Trustee on the preparation of a certain succession duty form : *Gazette* 3rd December, 1931, p. 1033.

Superannuation Act, 1926-1940.

Commencement : 22nd December, 1926 ; *Gazette* 23rd December, 1926, p. 1565.
Administration : Committed to the Treasurer *Gazette* 23rd December, 1926, p. 1565.
s. 3. Notice of " appointed day " : *Gazette* 24th February, 1927, p. 400.
s. 23. Notice : *Gazette* 24th February, 1927, p. 400.
Regulations : *Gazette* 22nd December, 1926, p 1566 ; 16th June, 1927, p. 1306 ; 20th December, 1928, p. 1293 ; 10th September, 1931, p. 430 ; 23rd November, 1933, p 1055 ; 11th July, 1940, p. 72.
Rules of Court : *Gazette* 12th May, 1932, p. 869.

Supreme Court Act, 1935-1936.

Commencement : 1st November, 1937 ; *Gazette* 25th March, 1937, p. 646.
s. 52. Proclamations : *Gazette* 21st March, 1878, p. 620 ; 14th July, 1881, p. 92 ; 3rd March, 1892, p. 527 ; 21st January, 1897, p. 92 ; 14th September, 1939, p. 745.
(For details of proclamations made prior to 13th September, 1939, see the footnote in Volume 8, p. 185 of the South Australian Statutes, 1837-1936.)
Rules of Court—
Actions and other proceedings in the Court : Rules of Court, 1913, dated 10th December, 1913 ; amending rules dated 27th September, 1924. These rules are not published in the *Gazette*. Rules of Court, 1937 : *Gazette* 4th November, 1937, p. 1205.
Administration and probate : *Gazette* 24th November, 1927, p. 1255 ; 11th March, 1937, p. 537 ; 14th October, 1937, p. 1021 ; 2nd June, 1938, p. 1265.
Administration of Justice Act, 1922—Procedure : Rules dated 25th October, 1922. Not published in the *Gazette*.
Adoption of Children Act, 1925—Procedure : Rules dated 23rd December, 1926 Not published in the *Gazette*.
Companies Act, 1934 : *Gazette* 8th February, 1940, p. 233.
Compulsory Acquisition of Land Act, 1925—Procedure : *Gazette* 10th May, 1928, p. 968.
Costs—Increase : *Gazette* 7th October, 1920, p. 953 ; 1st October, 1931, p. 622 ; 17th June, 1937, p. 1312.
Criminal appeals : Dated 1st September, 1925. Not published in the *Gazette*.
Criminal sittings : *Gazette* 4th August, 1932, p. 191.
Crown practice : English rules of Hilary Term, 1844, kept alive by 8/1867, s. 28.
Dentists Act, 1931—Appeals : *Gazette* 4th August, 1932, p. 183.
Equitable proceedings : Rules at the end of Equity Act, 1866-7. [Probably superseded by subsequent Acts and rules.]
Evidence on Commission Act, 1857 (Imp.) : *Gazette* 20th February, 1908, p. 313.
Foreign tribunals—Service of citation and process : *Gazette* 23rd August, 1923, p. 418.
Guardianship of Infants Act, 1887—Procedure : *Gazette* 1st May, 1890, p. 1215.
Harbors Act, 1913—Appeals and other proceedings : *Gazette* 19th April, 1917, p. 639.

Supreme Court Act, 1935-1936—*continued.*

Rules of Court—*continued*—

Industrial and Provident Societies Act, 1924—Appeals: *Gazette* 2nd October, 1924, p. 830.

Inebriates Act, 1908—Applications: *Gazette* 26th October, 1911, p. 864.

Justices Act, 1921—Appeals: *Gazette* 22nd September, 1938, p. 776.

Law Society Act, 1915—Procedure of Statutory Committee: *Gazette* 9th November, 1916, p. 943.

Legal Practitioners—Admission: *Gazette* 19th November, 1925, p. 1359; 27th August, 1936, p. 357.

Legal practitioners—Trust accounts and other matters: *Gazette* 31st August, 1939, p. 573.

Local Courts Act, 1926—Appeals: *Gazette* 31st March, 1927, p. 745; rules dated 6th February, 1928 (not published in the *Gazette*); 22nd March, 1934, p. 853; 4th November, 1937, p. 1230.

Maintenance Orders (Facilities for Enforcement) Acts, 1922 and 1925: *Gazette* 16th February, 1928, p. 316.

Master's jurisdiction: *Gazette* 30th May, 1929, p. 1106.

Matrimonial Causes Act, 1929: Rules in the second schedule to the Matrimonial Causes Act, 1929. Amendments *Gazette* 5th December, 1935, p. 1349.

Mental Defectives Act, 1913—Applications: *Gazette* 3rd September, 1914, p. 585. [Rules made under the Lunatics Act, 1864, on 3rd September, 1869, and 10th August, 1875, may also be applied in any case where the court or judge so orders.]

Prize Court Rules:—Proclamation as to war with Germany, *Gazette* 7th September, 1939, p. 689.

Proclamation as to war with Italy: *Gazette* 13th June, 1940, p. 1273.

Application of rules to Supreme Court: *Gazette* 28th September, 1939, p. 865.

Probate and letters of administration: see administration and probate.

Revenue jurisdiction: Schedule to Act, 7, 1867.

Service and Execution of Process Act, 1901-1934 (Commonwealth): *Gazette* 19th April, 1917, p. 646; 4th November, 1937, p. 1247.

Settled Estates Act, 1880—Procedure: *Gazette* 5th April, 1883, p. 1174.

Sheriff's rules: *Gazette* 4th November, 1937, p. 1234.

Suitor's funds: *Gazette* 4th November, 1937, p. 1236.

Superannuation Act, 1926—Appeals: Dated 26th August, 1930. Not published in the *Gazette*.

Testators Family Maintenance Act, 1918—Applications: Dated 27th May, 1922. Not published in the *Gazette*.

Trustee Act, 1936: *Gazette* 4th November, 1937, p. 1225.

Vice-Admiralty Jurisdiction: Order-in-council dated 23rd August, 1883 (not published in the *Gazette*), kept alive by the (Imperial) Colonial Courts of Admiralty Act, 1890.

Workmen's Compensation Act, 1932—Appeals: *Gazette* 4th November, 1937, p. 1229.

Surveyors Act, 1935.

Commencement: 26th March, 1936; *Gazette* 26th March, 1936, p. 689.

Regulations as to examinations and licensing of surveyors: *Gazette* 5th February, 1942, p. 227.

Regulations as to surveys, etc.: *Gazette* 16th November, 1939, p. 1367.

Regulation under the Fees Regulation Act, 1927, relating to the fee payable for the publication of a list of licensed surveyors: *Gazette* 11th November, 1937, p. 1307.

Swine Compensation Act, 1936-1940.

Commencement: 1st March, 1937; *Gazette* 24th December, 1936, p. 1321.

Administration: Committed to the Minister of Agriculture *Gazette* 24th December, 1936, p. 1322.

Regulations: *Gazette* 16th January, 1941, p. 35.

Technical Education of Apprentices Act, 1917-1940.

Administration: Committed to the Minister of Education *Gazette* 7th February, 1918, p. 232.

s. 3. Proclamations: *Gazette* 29th May, 1919, p. 951; 12th January, 1922, p. 41.

s. 5. Proclamations: *Gazette* 29th May, 1919, p. 953; 28th October, 1920, p. 1125; 21st July, 1921, p. 99.

Regulations: *Gazette* 18th July, 1918, p. 94.

Testator's Family Maintenance Act, 1918.

Rules of Court were made 27th May, 1922, but have not been published in the *Gazette*.

Tobacco Industry Protection Act, 1934.

Administration: Committed to the Minister of Agriculture *Gazette* 28th February, 1935, p. 591.
Regulations: *Gazette* 28th February, 1935, p. 592; 2nd May, 1935, p. 1225.

Town Planning Act, 1929.

Commencement: 15th January, 1930; *Gazette* 16th January, 1930, p. 69.
Administration: Committed to the Attorney-General *Gazette* 20th February, 1930, p. 369.
Regulations: *Gazette* 13th March, 1930, p. 526; 15th December, 1938, p. 1502.

The Travelling Stock Waybills Act, 1911-1936.

Administration: Committed to the Minister of Agriculture *Gazette* 3rd June, 1937, p. 1254.

Trespassing on Land Act, 1928.

Administration: Committed to the Minister of Agriculture *Gazette* 20th December, 1928, p. 1277.
s. 2. Proclamations: *Gazette* 20th December, 1928, p. 1278; 12th September, 1940, p. 516.
(For details of the first-mentioned proclamation see the footnote in Volume 8, p. 295 of the South Australian Statutes, 1837-1936.)

Trustee Act, 1936-1941.

Commencement: 1st November, 1937; *Gazette* 25th March, 1937, p. 646.
Commencement of Trustee Act Amendment Act, 1941; 8th December, 1941; *Gazette* 4th December, 1941, p. 1193.
s. 5 (1) (*f*). Proclamations: *Gazette* 21st June, 1894, p. 1381; 8th February, 1900, p. 228; 21st February, 1901, p. 367; 6th October, 1904, p. 635; 7th June, 1906, p. 996; 1st June, 1911, p. 1071; 21st May, 1914, p. 1105; 17th August, 1922, p. 333; 7th September, 1922, p. 545; 1st March, 1928, p. 453; 19th May, 1932, p. 899.
s. 5 (2). Proclamations: *Gazette* 15th May, 1902, p. 1025; 17th August, 1922, p. 333; 11th October, 1923, p. 834.
(For details of proclamations made under section 5, see the footnotes in Volume 8, pp. 306 and 307 of the South Australian Statutes, 1837-1936.)
Rules of Court: *Gazette* 4th November, 1937, p. 1225.

Unemployment Relief Council Act, 1930.

Administration: Committed to the Minister of Industry and Employment *Gazette* 11th May, 1933, p. 789.
Regulations: *Gazette* 9th July, 1931, p. 33; 12th November, 1936, p. 1066.

Use of Firearms Restriction Act, 1917-1934.

Administration: Committed to the Chief Secretary *Gazette* 20th December, 1917, p. 1319.

Vaccination Act, 1936.

Commencement: 1st June, 1937; *Gazette* 25th March, 1937, p. 645.
Regulations: *Gazette* 17th May, 1894, p. 1112; 29th January, 1903, p. 186; 7th August, 1913, p. 301; 18th December, 1913, p. 1734.

Venereal Diseases Act, 1920-1935.

Commencement: At 22nd May, 1942, this Act had not been brought into operation.

Vermin Act, 1931-1939.

s. 20 (3). Notices: *Gazette* 13th December, 1923, p. 1395; 15th May, 1924, p. 1112; 20th; November, 1924, p. 1370; 21st May, 1925, p. 974; 26th November, 1925, p. 1448; 27th May, 1926, p. 1393; 19th May, 1927, p. 1131; 24th November, 1927, p. 1284; 17th May, 1928, p. 1062; 15th May, 1930, p. 900; 22nd December, 1932, p. 1217; 18th May, 1933, p. 827; 21st December, 1933, p. 1243; 1st February, 1934, p. 196; 8th February, 1934, p. 256; 9th May, 1935, p. 1288; 16th May, 1935, p. 1312; 17th September, 1936, p. 604; 4th March, 1937, p. 482.
s. 23 (3). Notice: *Gazette* 9th May, 1935, p. 1288.
s. 43 (1). Notice: *Gazette* 9th May, 1935, p. 1288.
Regulations relating to making of loans, &c.: *Gazette* 1st April, 1926, p. 926; 27th January, 1927, p. 180.

Veterinary Districts Act, 1940.

Administration: Committed to the Minister of Agriculture; *Gazette* 10th April, 1941 p. 521.
Regulations: *Gazette* 8th May, 1941, p. 693.

Veterinary Surgeons Act, 1935-1938.

Commencement : 1st February, 1936 ; *Gazette* 16th January, 1936, p. 89.
Administration : Committed to the Minister of Agriculture *Gazette* 11th February, 1937, p. 286.
Regulations : *Gazette* 3rd October, 1940, p. 735.

Vine, Fruit, and Vegetable Protection Act, 1885-1936.

ss. 3 and 4. Proclamations : *Gazette* 3rd December, 1885, p. 1407 ; 25th September, 1890, p. 781 ; 12th February, 1891, p. 450 ; 21st June, 1894, p. 1381 ; 7th March, 1895, p. 605 ; 12th May, 1898, p. 994 ; 11th May, 1905, p. 898 ; 18th April, 1907, p. 768 ; 2nd May, 1907, p. 837 ; 14th August, 1909, p. 365 ; 2nd February, 1911, p. 196 ; 11th July, 1912, p. 41 ; 6th August, 1914, p. 346 ; 6th August, 1914, p. 346 ; 31st October, 1918, p. 963 ; 1st September, 1921, p. 441 ; 17th March, 1927, p. 625 ; 15th September, 1927, p. 652 ; 8th October, 1931, p. 691 ; 21st April, 1932, p. 695 ; 22nd December, 1932, p. 1183 ; 27th July, 1933, p. 141 ; 3rd August, 1933, p. 197 ; 20th December, 1934, p. 1219 ; 7th March, 1935, p. 685 ; 12th December, 1935, p. 1390 ; 16th January, 1936, p. 89 ; 24th December, 1936, p. 1322 ; 7th April, 1938, p. 791 ; 15th June, 1939, p. 1418 ; 1st February, 1940, p. 170 ; 11th April, 1940, p. 718 ; 7th November, 1940, p. 970 ; 20th November, 1941, p. 980.
(For details of proclamations made prior to 6th April, 1938, see the table of proclamations in Volume 8, pp. 532-533 of the South Australian Statutes, 1837-1936.)

Warehousemen's Liens Act, 1941.

Commencement : 1st May, 1942 : *Gazette* 26th March, 1942, p. 454.
Regulations : *Gazette* 26th March, 1942, p. 455.
Rules of Local Court ; *Gazette* 26th March, 1942, p. 477.

War Funds Regulation Act, 1916-1935.

Regulations : *Gazette* 16th August, 1917, p. 417.

Water Conservation Act, 1936.

Commencement : 1st June, 1937 ; *Gazette* 25th March, 1937, p. 644.
s. 6. Proclamations : *Gazette* 20th January, 1927, p. 121 ; 8th August, 1929, p. 330 ; 6th February, 1930, p. 226 ; 23rd October, 1930, p. 834 ; 13th November, 1930, p. 986,
s. 53. Proclamations : *Gazette* 23rd April, 1931, p. 682 ; 7th May, 1931, p. 741 ; 7th May, 1931, p. 742 ; 21st May, 1931, p. 805 ; 11th June, 1931, p. 974 ; 25th June, 1931, p. 1045 ; 25th June, 1931, p. 1046 ; 25th June, 1931, p. 1048 ; 25th June, 1931, p. 1049 ; 25th June, 1931, p. 1050 ; 25th June, 1931, p. 1051 ; 2nd July, 1931, p. 1 ; 2nd July, 1931, p. 2 ; 16th July, 1931, p. 62 ; 16th July, 1931, p. 63 ; 16th July, 1931, p. 64 ; 30th July, 1931, p. 158 ; 30th July, 1931, p. 161 ; 6th August, 1931, p. 201 ; 21st July, 1932, p. 91 ; 20th October, 1932, p. 799 ; 5th January, 1933, p. 2 ; 24th August, 1933, p. 353 ; 16th November, 1933, p. 1003 ; 7th December, 1933, p. 1127 ; 7th December, 1933, p. 1128 ; 14th December, 1933, p. 1167 ; 25th January, 1934, p. 131 ; 22nd March, 1934, pp. 844-845 ; 14th June, 1934, p. 1433 ; 30th August, 1934, p. 426 ; 6th September, 1934, p. 478 ; 1st November, 1934, p. 886 ; 17th January, 1935, p. 292 ; 4th July, 1935, p. 2 ; 30th January, 1936, p. 270 ; 20th February, 1936, p. 442 ; 16th July, 1936, pp. 65-66 ; 8th October, 1936, p. 697 ; 3rd December, 1936, p. 1194 ; 22nd April, 1937, p. 850 ; 22nd June, 1939, p. 1457 ; 6th February, 1941, p. 147 ; 12th June, 1941, p. 862.
For details of proclamations under sections 6 and 53, made prior to 21st June, 1939, see the footnotes in Volume 8, pp. 551 and 567 of the South Australian Statutes, 1837-1936.
By-laws and regulations : *Gazette* 2nd April, 1925, p. 583 ; 28th July, 1927, p. 242 ; 1st March, 1928, p. 457 ; 21st May, 1936, p. 1050 ; 27th April, 1939, p. 983.

Waterworks Act, 1932-1936.

s. 94. Proclamations : *Gazette* 1st June, 1922, p. 1393 ; 20th June, 1922, p. 1576 ; 29th May, 1924, p. 1208 ; 21st May, 1925, p. 946 ; 7th January, 1926, p. 1 ; 27th May, 1926, p. 1265 ; 16th December, 1926, p. 1510 ; 27th January, 1927, p. 177 ; 1st December, 1927, p. 1457 ; 10th May, 1928, p. 963 ; 29th November, 1928, p. 1138 ; 13th June, 1929, p. 1398 ; 17th July, 1930, p. 86 ; 26th February, 1931, p. 374 ; 10th September, 1936, p. 490 ; 19th November, 1936, p. 1110.
s. 102. Proclamations : *Gazette* 10th September, 1936, p. 490 ; 19th November, 1936, p. 1110.
s. 108. Proclamation : *Gazette* 31st October, 1895, p. 957 ; 17th August, 1939, p. 421.
s. 109. Proclamation : *Gazette* 17th September, 1936, p. 546.
By-laws : *Gazette* 25th May, 1933, p. 897 : 13th July, 1933, p. 49 ; 27th March, 1941, p. 441 ; 23rd October, 1941, p. 806.

Weights and Measures Act, 1934-1941.

Commencement : 1st June, 1937 ; *Gazette* 25th March, 1937, p. 643.
Administration : Committed to the Commissioner of Crown Lands *Gazette* 25th March, 1937. p. 643.
s. 8 (3). Notice : *Gazette* 27th January, 1938, p. 175.
s. 57b. Proclamation : *Gazette*, 13th March, 1941, p. 369.
General regulations : *Gazette* 27th June, 1940, p. 1417 ; 27th November, 1941, p, 1182.
Regulations made under the Fees Regulation Act, 1927, relating to the fees payable for the testing of standard weights : *Gazette* 24th November, 1927, p. 1225 ; 12th July, 1928, p. 46.

Whaling Act, 1937.

Commencement : At 22nd May, 1942, this Act had not been brought into operation.

Wheat Products Prices Act, 1938.

Commencement : 5th December, 1938 : *Gazette* 3rd December, 1938, p. 1449.
s. 14. Proclamation : *Gazette* 5th January, 1939, p. 2.
Regulations : *Gazette* 26th January, 1939. p. 248.

Wild Dogs Act 1931-1938.

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