

LAND TAX ACT, 1936.

No. 2318 of 1936.

An Act to consolidate the enactments relating to the imposition, assessment, and collection of taxes upon land.

[Assented to 26th November, 1936.]

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
and commence-
ment.

1. This Act may be cited as the "Land Tax Act, 1936", and shall come into operation on a day to be fixed by the Governor by proclamation.

Repeal and
savings.

2. (1) The enactments set out in the first schedule to this Act are repealed so far as they apply to land tax and matters incidental thereto.

(2) Such repeal shall not, except as provided in this section—

- I. affect the operation prior to the passing of this Act of any enactment hereby repealed :
- II. affect any inquiry, assessment, appeal, contract, certificate, notice, determination, adjudication, payment, remission, or extension made, entered into, or given under any enactment hereby repealed :
- 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acquired, accrued, accruing, exercisable, incurred, imposed, or liable to be imposed by or under any enactment hereby repealed :
- IV. affect any proclamation, act, proceeding, matter, or thing made or done, under or in pursuance of, any enactment hereby repealed :

s. 1. This Act was proclaimed to commence on 7th January, 1937: *Gazette* 7th January, 1937, p. 1.

- v. except so far as in this section provided, alter any legal or other proceeding commenced before or after the passing of this Act or relating to any of the matters or things mentioned in this subsection.

(3) Notwithstanding such repeal, and without limiting the generality of subsection (1)—

(a) any assessment which might have been made under any repealed enactment but was not so made, may be made under this Act, and all proceedings may be taken thereon, and all other consequences shall ensue thereon, as if this Act had been in force when the liability to assessment arose :

(b) any assessment made under any repealed enactment and any assessment made under paragraph (a) may be re-opened, altered, amended, or otherwise dealt with and all proceedings may be taken thereon, and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 this Act had been in force when the liability to assessment arose and the assessment had been made under this Act.

(4) Every appointment to an office made under the repealed enactments and in force at the passing of this Act shall continue to have effect as if it were an appointment to a corresponding office under this Act.

(5) All regulations which were confirmed by any of the repealed enactments and were in force at the passing of this Act, are hereby confirmed and continued in force to the extent to which they relate to land tax, but may be revoked or amended, or added to, by the Governor.

(6) 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 been in force when the proceeding was commenced and it had been commenced and prosecuted under this Act.

(7) Every offence committed, and every liability, forfeiture, and penalty incurred or imposed, or liable to be imposed, under any repealed enactment, may be tried, punished, inquired into, and enforced, as if this Act had been in force when it was committed, incurred, or imposed, or became liable to be imposed.

(8) Wherever in any Act, or any regulation, or any other document or instrument of any kind, any reference is made to any repealed enactment, that reference shall be read and

construed as a reference to this Act, or to the corresponding provision of this Act.

(9) 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.

Division of Act.

3. This Act is divided into Parts as follows :—

PART I.—Preliminary : sections 1 to 4.

PART II.—Administration : sections 5 to 9.

PART III.—The Taxes on Land : sections 10 to 19.

PART IV.—Assessments and Liability : sections 20 to 44.

PART V.—Objections and Appeals : sections 45 to 55.

PART VI.—Collection and Recovery of Tax : sections 56 to 58.

PART VII.—Miscellaneous : sections 69 to 81.

Interpretation.

1787, 1927, s. 3.
1960, 1930,
ss. 3, 4.
Cf. U.K.
21 & 22
Geo. 5 c. 28,
ss. 31, 32.

4. In this Act, and in all regulations continued in force by or made under this Act, unless inconsistent with the context—

“absentee” includes every person (not being a body corporate) who has been absent from or resident out of, Australia for at least twelve months immediately prior to the date as of which any assessment is made : Provided that no officer of, nor person employed by the State, whilst so employed out of Australia, shall be deemed to be an absentee :

“absentee land tax” means the absentee land tax imposed by section 12 :

“additional land tax” means the additional land tax imposed by section 12.

“Commissioner” means the Commissioner of Taxes for the time being in office under the laws of the State relating to income tax :

“company” includes every corporate body :

“contribution” means any contribution provided for by section 36 :

“contributor” includes every person who is liable to pay any contribution :

“general notice” means a notice published in the *Gazette* :

“land tax” means any tax imposed by this Act, including additional land tax and absentee land tax :

“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 :

- “notice” means any notice, written or printed, or partly written or partly printed :
- “owner” used with reference to any estate or interest in land includes any person (not being a mortgagee) legally or equitably seized or possessed of or entitled to or to purchase or acquire, the estate or interest referred to :
- “particular notice” means a notice served personally, or by leaving it at, or posting it addressed to, the usual or last known place of abode or business of the person to whom or to which the notice is intended to be given, or, by affixing it conspicuously on any land to the tax whereon the notice refers :
- “regulation” means regulation continued in force by or made under this Act :
- “returns” includes all returns, declarations, statements, and information which are required under this Act to be furnished :
- “tax” means land tax and all interest payable in respect thereof :
- “taxpayer” includes every person who is liable to pay any tax pursuant to this Act :
- “taxpayer in a representative capacity” means every taxpayer in respect of land to which that taxpayer is not beneficially entitled :
- “trade” includes every profession, trade, business, and avocation :
- “Treasurer” means the Treasurer for the time being of the State :
- “unimproved value” of any land means the capital amount for which the fee simple of that land might be expected to sell if free from encumbrances, assuming the actual improvements (if any) thereon had not been made. In this definition the term “improvements” means houses and buildings, fixtures, or other building improvements of any kind whatsoever, fences, bridges, roads, tanks, wells, dams, fruit trees, bushes, shrubs, or other plants, whether planted or sown for trade or other purposes, draining of land, ringbarking, clearing from timber or scrub, and any other visible improvements, the benefit of which is unexhausted at the time of valuation.

s. 4. (Definition of “unimproved value.”) *BASEY AND HOWIE V. COMMISSIONER OF TAXES* (1919) S.A.L.R. 53. A right given by statute and entitling the owner of land to be supplied with water for domestic and irrigation purposes from the River Murray and from irrigation works is not an improvement within the meaning of the definition of unimproved value.

PART II.

PART II.

ADMINISTRATION.

Administra-
tion by
Commissioner.
Cf. 1787, 1927,
s. 54.

5. The Commissioner shall have the general administration of this Act

Officers.
1787, 1927,
s. 55.

6. The Governor may appoint any acting and deputy commissioners, assessors, collectors, officers, clerks, and persons whom he thinks proper for the purpose of carrying this Act into effect ; and he may assign to them any duties which he thinks fit.

Secrecy.
1787, 1927,
s. 60,
1830, 1927,
s. 19
1943, 1929,
s. 9.

7. (1) Every Commissioner, assessor, collector, officer, clerk, and other person appointed under this Act shall maintain the secrecy of all matters which come to his knowledge in the course of his duty or employment, and shall not communicate any such matter to any person, or reveal it in any way, except for the purpose of carrying into effect the provisions of this Act.

(2) Any person who is guilty of any contravention of subsection (1) of this section shall be liable to imprisonment for any term not exceeding two years.

(3) Notwithstanding anything contained in this section, the Commissioner, or any other person authorised by him so to do may communicate any matter that comes to the knowledge of the Commissioner in the course of his duty or employment whether as an officer of the State or of the Commonwealth, or to the knowledge of any such other person, to—

(a) the Commissioner of Succession Duties for the State ;
or

(b) any Commissioner, Assistant Commissioner, or Deputy Commissioner of Taxation appointed under any law of the Commonwealth ; or

(c) any person authorised by them or any of them to acquire information concerning such matters ; or

(d) to the Commissioner of Taxes of any State.

Provision as
to Auditor-
General.
2176, 1934, s. 7.

8. (1) Nothing in this Act shall prevent the Auditor-General from inspecting, examining, and auditing any books, accounts, or documents in the office of the Commissioner.

(2) The Auditor-General shall not 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 Audit Act, 1921.

9. 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.

Access to
books and
papers.
1787, 1927,
s. 61.
Cf. U.K.
43 & 44 Vict.
c. 19, s. 39.

PART III.

PART III.

THE TAXES ON LAND.

10. (1) Taxes are hereby imposed on all land in the State, with the following exceptions :—

Imposition of
land taxes.
1787, 1927,
ss. 5, 10.
1896, 1929, s. 3.
2233, 1935, s. 7.
Cf. U.K.
21 & 22
Geo. 5 c. 28,
s. 24.

(a) Subject to section 19, land of the Crown, which, for the time being, is not subject to any agreement for sale or right of purchase :

(b) Park lands, public roads, public cemeteries, and other public reserves :

(c) Land used solely for religious or charitable purposes, or used solely for the purposes of a hospital subsidised by the Government of the State, or used by any institute under the Public Library, Museum, and Art Gallery, and Institutes Act, 1909.

(2) The taxes so imposed shall be raised and levied pursuant to this Act in aid of the general revenue of the State for every financial year.

(3) In this section and in the corresponding provision of any previous Act relating to land tax “charitable purposes” means, and always has meant, the purposes of affording gratuitous tuition, assistance, or relief to poor or helpless persons.

(4) Land of the Crown, subject to any agreement for sale or right of purchase, whilst so subject is liable to taxation, whether that agreement or right is absolute or conditional, and whether it is capable of completion or exercise immediately or at any future time.

(5) Nothing in this Act shall be held to interfere with any exemption, by special legislation, of land from taxation.

11. The unimproved value of any land shall be the taxable value of that land.

Taxable value.
1787, 1927,
s. 21.
Cf. U.K.
21 & 22
Geo. 5 c. 28,
s. 11.

PART III.

Taxes on land
and rates.

1787, 1927,
s. 11.

12. The taxes on land shall be the following, namely :—

- I. The land tax, at the rate of three farthings for every pound of the amount of the unimproved value of the land ;
- II. An additional land tax of three farthings for every pound exceeding the amount of five thousand pounds of the total assessed unimproved value of all land owned by any person ; and
- III. An absentee land tax of twenty per centum on and added to the amount of land tax and additional land tax payable in respect of land owned by absentees.

Minimum
tax.

2176, 1934,
s. 8.

13. Where the total amount of land tax payable by any taxpayer in respect of any year would, apart from this section, be less than one shilling, it shall, nevertheless, be one shilling.

Provisions
as to land
tax to apply
to additional
and absentee
land taxes.

1787, 1927,
s. 12.

14. (1) All the provisions of this Act relating to the land tax and assessments therefor, shall, so far as practicable, apply to the additional land tax and the absentee land tax, and the assessments therefor, except where other provisions are made by this Act on the subject.

(2) The additional land tax and the absentee land tax, and the amount of interest and fine (if any) due in respect thereof, shall be deemed to be land tax under this Act.

Additional
land tax in
case of more
owners than
one.

1787, 1927,
s. 13.

15. (1) Where more persons than one are owners of any land amounting in value to more than five thousand pounds, the same amount of additional land tax shall be payable in respect of that land as if only one person were the owner thereof.

(2) If any of those persons is owner of any other land, his interest in the first-mentioned land shall not be taken into account in computing the amount of additional land tax to which he is liable in respect of that other land.

Additional
land tax in
case of
trustees.

1787, 1927,
s. 14.

16. (1) Where any persons are the owners of land amounting in value to more than five thousand pounds as trustees under the same trust, whether those persons have or have not a beneficial interest in the land, the same amount of additional land tax shall be payable in respect of the land as if one person were the sole beneficial owner thereof ; but that land shall not be taken into account in computing the amount of additional land tax for which those trustees, or their beneficiaries, are liable in respect of any other land.

(2) This section shall not apply to any land in which persons under the age of twenty-one years are beneficially interested under any trust created by the will of any person who died before the twenty-first day of December, eighteen hundred and ninety-four.

17. (1) If at least three-fifths of the entire beneficial interest in any land are owned by absentees, or if, where land is owned by a company, at least three-fifths of the entire beneficial interest in that company are held by absentees, that land, for the purposes of this Act, shall be deemed to be wholly owned by absentees.

Presumption where three-fifths of beneficial interest in land owned by absentees. 1787, 1927, s. 15.

(2) Any person not an absentee paying any tax by virtue of this provision shall be entitled to a refund of the amount paid as an overpayment, pursuant to section 68.

18. Absentee land tax shall not be imposed on and added to the amount of land tax and additional land tax in the following cases, namely :—

Exemption from absentee tax. 1787, 1927, s. 16.

(a) Where the land is owned by any life assurance society doing business in the State on the mutual principle ; and

(b) Where the whole of the income from the land is paid to, or for, public or charitable purposes in the State.

19. All land held under—

(a) any perpetual lease, not subject to revaluation of rent, granted under or pursuant to the Crown Lands Amendment Act, 1893, which lease subjects the lessee to pay yearly, in addition to the rent, an amount equal to the land tax, whether such lease was granted originally or on the surrender of an existing lease :

Perpetual leases without revaluation of rent. 1787, 1927, s. 17.

(b) any perpetual lease granted after the twentieth day of December, eighteen hundred and ninety-four, and before the first day of January, nineteen hundred and four :

(c) any perpetual lease, not subject to revaluation of rent, granted after the thirty-first day of December, nineteen hundred and three,

shall be liable to, and shall be assessed for land tax, additional land tax, and absentee land tax ; and all the provisions of this Act shall apply to that land and to the holder of that lease.

PART IV.

PART IV.

ASSESSMENTS AND LIABILITY.

Quinquennial
assessment of
land.

1787, 1927,
s. 68.
2233, 1935,
s. 17.
Cf. U.K.
Geo. 5 c. 28,
s. 19 (2).

20. (1) The Commissioner shall, as of the first day of July, nineteen hundred and forty, and as of the first day of July in every fifth year thereafter make an assessment of the unimproved value expressed in pounds of Australian currency of all land liable to land tax.

(2) General notice of the making of every assessment shall be given as soon as conveniently may be after it has been made.

(3) Immediately after the publication of that notice, the assessment shall be and remain in force, except so far as it is at any time altered, until a new assessment is made.

(4) Until the assessment is made as of the first day of July, nineteen hundred and forty, the assessment in force at the commencement of this Act shall subject to this Act be the assessment for purposes of this Act.

Assessment
book.

1787, 1927,
s. 69.
2233, 1935,
s. 18.
Cf. U.K.
Geo. 5 c. 28,
s. 12.

21. The assessment shall be written in a book, wherein shall be specified in separate columns the following particulars :—

- (a) A short description of or reference to the land assessed :
- (b) The unimproved value of the land assessed :
- (c) The names of the taxpayers in respect of the land assessed, so far as those names can be readily ascertained.

Public
inspection of
assessment
book.

1787, 1927,
s. 70.

22. As soon as any assessment has been made by the Commissioner, the assessment-book, or a true copy thereof, shall—

- (a) be deposited in the office of the Commissioner ; and
- (b) be open, free of charge, to public inspection, between the hours of ten o'clock in the forenoon and three o'clock in the afternoon on every day except Sundays, Saturdays, and public holidays.

Power to add
land to
assessment.

1787, 1927,
s. 71.

23. The Commissioner shall, from time to time, assess, and add to the assessment all lands that become liable to land tax after the time for the making of any quinquennial assessment, and before the time for the making of the next such assessment.

Notice on
new assess-
ment.

1787, 1927
s. 73.

24. (1) It shall not be necessary for the Commissioner, upon the making of any land tax assessment, pursuant to section 20, to give particular notice thereof to a taxpayer, unless some alteration directly affecting that taxpayer has been made in respect of the unimproved value of the land assessed.

(2) Where no such alteration has been made, the following words:—"New assessment. The taxpayer has the right to object," shall be written at the head of every notice applying for payment of the tax.

(3) Such a notice shall for all purposes be deemed to be a particular notice of the assessment.

(4) In every subsequent notice for payment of the tax based upon the same assessment it shall be sufficient to set out the assessment number and the amount of the tax payable under that assessment.

25. (1) After the making of any land tax assessment, except an assessment pursuant to section 20, and after the alteration of any land tax assessment, the Commissioner shall give particular notice to the taxpayer in respect of the land assessed of the particulars of the assessment.

Notices of
land tax
assessment
after alteration
made.
1787, 1927,
s. 74.
2233, 1935,
s. 19.

(2) In every notice for payment of the tax based upon the same assessment, it shall be sufficient to set out the assessment number and the amount of the tax payable under that assessment.

26. For the purpose of making any land tax assessment, the Commissioner may, if he thinks proper, adopt, or avail himself of, so much of any assessment which is in force at the time of making the land tax assessment and has been made by, or by the authority of, the Commissioner of Waterworks, or any municipal corporation, district council, or drainage board, as is applicable to the land tax assessment, or useful for the purpose of making that assessment.

Power to use
existing
assessments.
1787, 1927,
s. 75.

27. (1) The Commissioner, or any person having an order for that purpose under the hand of the Commissioner, shall be entitled as of right, at all reasonable times—

Power to
inspect
rate-books
and other
documents.
1787, 1927,
s. 76.
43 & 44 Vict.
c 19, s. 39.

(a) to inspect, free of charge, all rate-books and assessment-books relating to any land, and all other books and documents concerning any assessment, and all deeds, instruments of title, books, returns, accounts, and documents, in the Lands Titles Registration Office, or the General Registry Office for the Registration of Deeds, or in the office of the Registrar of Probates, or any other public office; and

(b) to make and take copies of or extracts from any such books or documents.

(2) Any person who wilfully neglects or refuses to permit the Commissioner, or any person having an order for that purpose under the hand of the Commissioner, to exercise any right conferred by subsection (1) hereof, shall be guilty of an offence, and liable to a penalty not exceeding fifty pounds.

PART IV.

Power to correct assessment.
1787, 1927, s. 77.
Cf. U.K. 43 & 44 Vict. c. 19, s. 52.

28. The Commissioner may at any time, alter or correct any assessment and assessment-book in any manner he thinks fit; and, as soon as he conveniently can thereafter, the Commissioner shall give general notice that the assessment has been altered or corrected, as the case may be.

Power to reduce or alter assessment without appeal.
1787, 1927, s. 81.

29. The Commissioner may, whether notice of appeal has been given or not, alter or reduce any assessment, or class of assessment, and order a refund of any excess of tax that has been paid in respect thereof.

Disputed assessment.
1787, 1927, s. 82.

30. The Commissioner shall, in all cases of disputed assessment, render to the taxpayer a full and particular account of his claim.

Liability to Tax.

Taxpayers as to land tax.
1787, 1927, s. 38.
Cf. U.K. 21 & 22 Geo. 5 c. 28, s. 17.

31. The taxpayers in respect of the land tax shall be—

- (a) the owner of the fee simple :
- (b) as regards land of the Crown subject to any agreement for sale or right of purchase, the person entitled to the benefit of that agreement or right of purchase :
- (c) as regards land held under perpetual lease as mentioned in section 19, the holder of that lease.

Change of ownership.
1787, 1927, s. 39.

32. (1) No land and no person assessed for land tax, or additional land tax, or absentee land tax, shall be relieved from charge or liability by reason of change in the ownership of any land, or any part thereof, subsequent to the day as of which the assessment was made, or on account of any matter happening subsequently to that day.

(2) The Commissioner may refuse to recognise any change in the ownership of any land, or any part thereof, until the amount of the tax on that land, together with fines and interest thereon (if any), have been paid.

Taxpayers in representative capacity.
1787, 1927, ss. 41, 44, 45.

33. (1) The following shall be taxpayers in their representative capacity :—

- (a) The public officer of every company ;
- (b) Every attorney or agent for every person permanently or temporarily absent from the State ;
- (c) Every trustee, executor, administrator, guardian, committee, Public Trustee, or receiver.

(2) (a) The public officer of a company, as regards the land of that company ; and

- (b) every other taxpayer in a representative capacity as regards the land to which in that capacity he is entitled, or of which in that capacity he has the management, receipt, care, or control,

shall be subject to the same liabilities as if that land were the property of the taxpayer in his own individual right, except that no such taxpayer, not being the public officer of a company, shall be personally liable for the payment of any tax to any extent beyond the amount or value of any property over which he has any controlling power after the tax becomes payable.

(3) The account of every taxpayer as to the tax payable in his representative capacity shall be kept separate and distinct from the account of that taxpayer as to the tax payable in his individual right.

(4) The account of taxpayers jointly, whether as partners or otherwise, entitled to or interested in the same land, as regards the tax payable in respect of that land, shall be kept jointly, and separate and distinct from the sole accounts of those taxpayers.

Distribution of Burden of Taxation.

34. Every taxpayer in respect of any land tax shall be liable to the Treasurer for the full payment of the whole amount of that tax.

Liability of
taxpayer.
1787, 1927,
s. 47.

35. (1) The burden of the land tax shall be distributed between the taxpayers in the relative proportions of the value of their interests in the land taxed.

Distribution
of burden.
1787, 1927,
s. 48.

(2) Every taxpayer who has paid any land tax shall be entitled to recover from every other taxpayer in respect of the land tax of the same land a proper proportion of the amount paid.

36. Every person having paid any money by way of land tax (other than absentee land tax or additional land tax), or any contribution thereto, shall be entitled to contribution towards that payment from the owner of every freehold estate, and the owner of every term of years, in the land taxed: Provided that—

Right of
contribution.
1787, 1927,
s. 49.

- I. that estate or term was granted or created at some time prior to the fourteenth day of November, eighteen hundred and eighty-four, and the immediate reversion on that estate or term is owned by the party claiming contribution, and that term had, on the said fourteenth day of November more than seven years to run:

II. the Crown shall in no case be liable to contribution.

Amount of contribution.
1787, 1927,
s. 50.

37. The amount of the contribution to be made pursuant to the next preceding section shall be a sum which bears the same proportion to the whole amount of the tax as the value of the estate or term owned by the contributor, and of all subsequent contributors, bears to the value of the fee simple.

Recovery of contribution.
1787, 1927,
s. 51.
Cf. U.K.
8 & 9 Geo. 5
c. 40, 1st
Sch., Sch. A,
No. VIII.

38. (1) Every contribution to which any party is entitled shall be a debt due from the party liable to the contribution to the person entitled thereto, payable on demand.

(2) Every such contribution may also be added to any rent becoming due from the person liable to the contribution to the person entitled thereto, and shall be deemed part of that rent.

(3) Every remedy, by distress, re-entry, or otherwise, exercisable by the person entitled to the contribution in the case of non-payment of the rent, shall be exercisable in case of the non-payment of that additional rent or any part thereof.

Rules for calculating contribution.
1787, 1927,
s. 52.

39. The calculation of values required to be made for the purpose of fixing the amount of any contribution or payment shall be made in accordance with any tables and rules which are prescribed.

Indemnity to representative taxpayer or contributor.
1787, 1927,
s. 53.

40. Every taxpayer and every contributor who pays any tax or contribution in any representative capacity shall be entitled—

(a) to recover from the persons entitled to the land taxed, in the proportions in which they are so entitled ; or

(b) to retain out of any money that comes to him in his representative capacity sufficient to indemnify him against the payments which by this Act he is required to make in his representative capacity.

Contracts shall not relieve from burden of taxation.
1787, 1927,
s. 120.

41. (1) No contract or covenant made or entered into before the fourteenth day of November, eighteen hundred and eighty-four, shall bind any person to relieve any other person of the burden or incidence of any tax for which that last-mentioned person is made liable under this Act, nor shall any contract or covenant made or entered into after that date so bind unless the tax in question is expressly mentioned in the contract or covenant.

s. 37. *TUCKER V. HOWARD SMITH & Co., LTD.* (1904) S.A.L.R. 165. As regards lessors and lessees, s. 37 means that the burden of land tax is distributable between lessor and lessee in the ratio which the lessor's interest in the unimproved value of the fee simple bears to the lessee's interest in the unimproved value of the fee simple. If the lessee has no interest in the unimproved value, he is not liable under s. 37 to contribute towards land tax.

(2) No person shall be liable to pay, or to contribute to the payment of, any absentee land tax or additional land tax to the exoneration of any other person, by reason of any contract or covenant made or entered into before the twenty-first day of December, eighteen hundred and ninety-four.

42. (1) If any person has made, after the first day of October, eighteen hundred and ninety-four, or makes, after the commencement of this Act, any conveyance, assignment, transfer, settlement, declaration of trust, gift, or other non-testamentary disposition of land, whether in writing or otherwise, or any agreement affecting land, not *bona fide* for valuable consideration, but with intent to evade the payment or to lessen the amount of the additional land tax or absentee land tax payable by that person—

Conveyance with intent to evade additional or absentee land tax.
1787, 1927, s. 121.

- (a) that disposition or agreement shall be deemed fraudulent and void as between that person and the Commissioner; and
- (b) that person shall be guilty of an offence, and liable to a penalty of five times the amount of the taxes which ought to have been paid in respect of the land so disposed of or affected by the agreement from the date of the disposition or agreement until the date of conviction.

(2) On any prosecution by the Commissioner under this section the onus of proving that any such disposition or agreement was made *bona fide*, or was not made to evade the payment or lessen the amount of tax, shall lie upon the defendant, and if the defendant proves his *bona fides* the cost of that proof shall be borne by the Commissioner.

(3) The person making the disposition or agreement shall, as between himself and any other person affected by the disposition or agreement, be estopped in all courts from raising the question of or disputing the effectiveness and validity of the disposition or agreement.

43. If any person makes any disposition or agreement as mentioned in the next preceding section not *bona fide* for valuable consideration, but with intent to evade the payment or to lessen the amount of the additional land tax or absentee land tax payable by him, and accepts any mortgage, incumbrance, or other instrument, for the purpose of giving a security over the land, or any declaration of trust with reference to the land, or any bond, agreement, bill of exchange, promissory note, or other security for money, that mortgage, incumbrance, instrument, declaration, bond, agreement, bill of exchange, promissory note, or other security for money shall be deemed illegal and void.

Securities from transferee for evasion of additional or absentee land tax void.
1787, 1927, s. 122.

PART IV.

Judgments recovered to secure evasion of additional or absentee land tax void.
1787, 1927, s. 123.

44. (1) Any judgment, decree, or order recovered or made against any person for the purpose of effecting a security to any person who has made, after the first day of October, eighteen hundred and ninety-four, or makes, after the commencement of this Act, any disposition or agreement as mentioned in section 42, not *bona fide* for valuable consideration, but with intent to evade the payment or to lessen the amount of the additional land tax or absentee land tax payable by that person, shall be deemed fraudulent and void.

(2) Any court, or a judge or special magistrate of any court, wherein any such judgment, decree, or order has been recovered, may, upon application made by summons by any person affected, set aside that judgment, decree, or order, and all writs of execution and other proceedings issued or taken thereunder, and shall make such order as to costs as appears just.

PART V.

PART V.

OBJECTIONS AND APPEALS.

Valuation boards.
1787, 1927, s. 98A.
Of U.K. 43 & 44 Vict. c. 43 s. 57; 21 & 22 Geo. 5 c. 28, s. 14.

45. (1) For the purposes of this Part there shall be such valuation boards as the Governor determines.

(2) There shall be three members of each board, consisting of a chairman and two other members, who shall be appointed by the Governor.

(3) The members of a board shall hold office for such period, not exceeding seven years, as the Governor determines, but shall be eligible for re-appointment.

Quorum and voting.
1787, 1927, s. 98B.

46. (1) For the conduct of the business of a board any two members shall form a quorum.

(2) At a meeting of a board the decision of the majority shall prevail.

(3) The chairman of a board shall have a deliberative but not a casting vote.

(4) Where, at any meeting of a board at which one of the members is not present, the members present are divided in opinion upon any question, the determination of that question shall be postponed until a meeting at which all the members are present.

47. No action or suit shall be brought or maintained against any person who is or has been a member of a board for any act or omission in connection with his duties.

Board may
not be sued.
1787, 1927
s. 98C.

48. The salary or fees and travelling allowances of the board shall be such as the Governor determines.

Remuneration
of members.
1787, 1927,
s. 98D.

49. (1) The Governor may suspend the chairman or any member of a board from office for misbehaviour or incapacity.

Removal or
suspension of
members.
1787, 1927,
s. 98E.

(2) Where a person has been suspended under this section, a statement of the cause of the suspension shall be laid before both Houses of Parliament within seven days after the suspension, if Parliament is then sitting, or, if Parliament is not then sitting, then within seven days after the next meeting of Parliament, and if within sixty days thereafter an address is presented to the Governor by the Legislative Council and the House of Assembly praying for the restoration of the suspended person to office, that person shall be restored accordingly, but if no such address is so presented the Governor may declare the office of the suspended person to be vacant, and the office shall thereupon be vacant.

50. A chairman or a member of a board shall be deemed to have vacated his office if—

Vacation of
office.
1787, 1927,
s. 98F.

(a) he becomes bankrupt or insolvent, or applies to take the benefit of any Act for the relief of bankrupt or insolvent debtors, or compounds with his creditors or makes an assignment of his salary for their benefit; or

(b) he is sentenced to imprisonment for any offence.

51. (1) A taxpayer who is dissatisfied with any assessment for land tax may, within sixty days after the giving 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.

Objections.
1787, 1927,
s. 98G.
2233, 1935,
s. 20.
Cf. U.K.
21 & 22
Geo. 5 c. 28,
ss. 14, 19
(4).

(2) The Commissioner shall, with all reasonable despatch, consider the objection, and may either disallow it or allow it either wholly or in part.

(3) The Commissioner shall give to the objector written notice of his decision on the objection.

(4) A taxpayer who is dissatisfied with the decision of the Commissioner may within sixty days after the service by post of notice of that decision in writing request the Commissioner to refer the decision to a valuation board for review of the value assigned to the land in the assessment.

PART V.

References to
board,
1787, 1927,
s. 98H.

52. (1) Where a taxpayer has, in accordance with the last preceding section, requested the Commissioner to refer a decision to a valuation board, the Commissioner shall, if the taxpayer's request is accompanied by a deposit of ten shillings refer the decision to the board not later than thirty days after receipt of the request.

(2) A taxpayer shall be limited on the review to the grounds which he has stated in his objection as being those upon which he objects to the value assigned to his land.

(3) The Commissioner and the taxpayer shall, on the review before the board, be entitled to appear before the board either personally or by counsel or other representative.

(4) The board, on review, shall give a decision and may either confirm the value assigned to the land in the assessment or reduce or increase that value.

(5) If the value assigned to land in the assessment has been reduced by the Commissioner after considering the objection, the reduced value shall be the value dealt with by the board under the preceding subsection.

(6) The board may, if it considers the reference to be frivolous or unreasonable, order the forfeiture of the whole or part of the amount deposited in accordance with subsection (1) of this section. If no order for forfeiture is made, the deposit shall be returned when the board has given its decision.

(7) The Commissioner or a taxpayer may, within thirty days after the date of the board's decision, appeal to the Supreme Court from any decision of the board under this section which, in the opinion of the court, involves a question of law, and the board may refer to the Supreme Court any question of law arising before the board. On any such appeal or reference the Supreme Court may make any order touching the matter in dispute, and any order as to costs, which it deems just.

(8) Where the board has reduced or increased the value assigned to land in an assessment, and no appeal has been made against the decision of the board, the Commissioner shall forthwith amend the assessment accordingly, and the Commissioner shall refund to the taxpayer any tax overpaid by him, or, as the case may be, the taxpayer shall become liable to pay the tax due by him in consequence of any increase in the value assigned to his land.

Right to
recover tax
notwithstand-
ing objection.
1787, 1927,
s. 98I.

53. The right of the Commissioner to recover any land tax shall not be suspended by any objection or appeal.

PART V.

54. At the hearing of the objection or appeal, the particulars contained in any notice as to any change of ownership of any land (whether the value of such land is the subject-matter of the appeal or not) furnished in the prescribed form by the Registrar-General of Deeds to the Commissioner, shall be receivable as evidence, and such notice shall be *prima facie* evidence of the truth of the particulars contained therein.

Notice of sales to be *prima facie* evidence on appeals against assessment.
1787, 1927,
s. 983 (1).

55. At the hearing of the objection or appeal the assessment-book, or a copy of so much thereof as relates to the assessment appealed against certified under the hand of the Commissioner, shall be produced by or on behalf of the Commissioner, and shall be received as evidence of the matters therein stated.

Production of assessment book at hearing.
1787, 1927,
s. 983 (2).

PART VI.

PART VI.

COLLECTION AND RECOVERY OF TAX.

Time for Payment.

56. (1) Land tax shall be calculated as at midnight upon the thirtieth day of June immediately preceding the financial year for which the tax is levied.

Time for calculation and payment of tax.
2233, 1935,
s. 4.

(2) Land tax shall be due and payable thirty days after the service of a particular notice showing the amount payable.

(3) When the Commissioner has reason to believe that a taxpayer may leave Australia before the tax due on any assessment will be due and payable, the tax shall be due and payable on such date as the Commissioner fixes and notifies to the taxpayer.

57. The Commissioner may, if sufficient reason is shown, postpone for such period as he thinks proper the day upon which any land tax will become due and payable.

Power of Commissioner to extend time for payment.
1787, 1927,
s. 7.
2233, 1935,
s. 5.

58. (1) If any land tax is not paid within thirty days after it falls due, interest at the rate of ten pounds per centum per annum from the time when it falls due until payment thereof, shall be added to the amount of that tax, and shall be paid by the taxpayer: Provided that the Commissioner may remit any such interest in whole or in part, if sufficient reason is shown.

Fine and interest in default of payment.
1787, 1927,
s. 9.
2127, 1933,
s. 3.
2233, 1935,
s. 6.

(2) The Commissioner may also remit any fine or interest on overdue land tax which has become payable before the commencement of this Act under any Act repealed by this Act.

Recovery of Taxes.

Recovery by
ordinary
process.
1787, 1927,
s. 99.

59. (1) If any tax is in arrear, the Commissioner, without prejudice to his right to recover that tax in any other way, may sue for and recover it in any court of competent jurisdiction as a debt due to the Commissioner.

(2) Any action for tax may be maintained in the name of the Commissioner, without specifying the name of the person holding the office, and shall not be liable to be abated by any vacancy or change occurring in the office of the Commissioner or otherwise.

Recovery by
distress.
1787, 1927,
s. 100.
Cf. U.K.
38 Geo. 3
c. 5, s. 40;
43 & 44 Vict.
c. 19, s. 86.

60. (1) If any tax is in arrear for twenty-one days after particular notice has been given to the taxpayer to pay it, the Commissioner or any person authorised by the Commissioner, may thereupon without any warrant distrain the goods and chattels of that taxpayer, wherever they are, for payment of the tax in arrear.

(2) If the sum for which the distress is taken, together with the reasonable costs of distress, is not paid within five days after the distress has been made, then the goods and chattels distrained, or so much as is sufficient to pay that sum and costs, may be sold, and the proceeds, after deducting that sum and costs and all expenses, shall be returned to the taxpayer.

Power to
collect tax
from persons
owing money
to taxpayer.
1787, 1927,
s. 105A.
1830, 1927,
s. 23.
1960, 1930,
s. 34.
2127, 1933,
s. 9.

61. (1) The Commissioner may by notice in writing (a copy of which shall be forwarded to the taxpayer to the last place of address known to the Commissioner) require—

- (a) any person by whom any money is due or accruing due or may become due to a taxpayer ;
- (b) any person who holds, or may subsequently hold, money for or on account of a taxpayer ;
- (c) any person who holds or may subsequently hold money on account of some other person for payment to a taxpayer ; or
- (d) any person having authority from some other person to pay money to a taxpayer,

to pay to him forthwith, or upon the money becoming due or being held, or within such further time as the Commissioner allows the money or so much thereof as is sufficient to pay the land tax due by the taxpayer and the interest and costs (if

any) imposed by this Act or any court on him in respect of any omission or offence against this Act.

(2) Any person who fails to comply with any notice under this section shall be liable to a penalty not exceeding fifty pounds.

(3) Where the amount payable by a person to whom a notice under subsection (1) of this section has been given is less than the amount of land tax and interest due by the taxpayer, that person shall pay to the Commissioner in reduction of that tax and interest the amount payable by that person to the taxpayer.

(4) Any person making payment in pursuance 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 that payment.

(5) If the land tax and interest are paid before any payment is made under any notice given under subsection (1) of this section, the Commissioner shall forthwith give notice of the payment to the person to whom the notice under subsection (1) was given.

62. Whenever any land tax in respect of any land is in arrear for the space of two years, the Commissioner may cause to be published three consecutive weeks in the *Government Gazette* a notice specifying that land, and the amount of the land tax due in respect thereof, and stating that if that tax is not paid within one year from the first publication of the notice, the Commissioner will let the land from year to year as provided by this Act, or will apply to the Supreme Court for a sale thereof.

Notice of
intention to
let or sell.
1787, 1927,
s. 101.

63. If, after one year from the first publication of the notice, all or any part of the tax due at the time of the first publication is still unpaid, the Commissioner may let the land from year to year, and—

Letting from
year to year.
1787, 1927,
s. 102.
Of. U.K.
38 Geo. 3
c. 5, s. 17.

(a) receive the rents ; and

(b) apply the rents towards the payment of the tax, and costs, and expenses ; and

(c) hold any surplus for the persons entitled to the income of the land.

64. (1) The Commissioner, in lieu of letting the land, may, by petition to the Supreme Court, or any judge thereof, apply for the sale of the land, or of so much thereof as is necessary for the purposes mentioned in subsection (2) of this section.

Sale by order
of the
Supreme
Court.
1787, 1927,
s. 103.

(2) The Court or judge, on being satisfied, by affidavit or otherwise, that the amount of the tax is lawfully due, and was in arrear at the time of the first publication of the notice, and that all acts required by this section to be done by the Commissioner have been done, shall order—

(a) that the land, or so much thereof as is sufficient to pay all arrears due up to the time of sale, together with all costs of and attending the application, and of and attending the sale by public auction, be sold ; and

(b) that the proceeds be paid into court.

(3) The court or a judge shall order payment of the tax, costs, and expenses to be first made out of the proceeds of the sale.

(4) The conveyance or transfer, as the case may be, shall be executed by the Master, or some other officer of the court, to the purchaser, his heirs and assigns, in such form as is approved by the court or a judge.

(5) The conveyance or transfer shall vest the land sold in the purchaser for an estate in fee simple, free from all encumbrances.

No. 380 of 1886.

(6) If the land is under The Real Property Act, 1886, the purchaser shall be entitled to receive a certificate of title to the land purchased.

(7) The balance arising from the proceeds of the sale shall be subject to any orders of the court for the benefit of the persons interested therein.

Transfer to
the Crown,
and cancel-
lation of
title.
1787, 1927,
s. 104.

65. (1) The owner in fee simple of land unencumbered, except by land tax due thereon, may transfer or convey that land, and deliver the title therefor, to the Commissioner, who shall accept the land on behalf of the Crown.

(2) Thereafter the land shall for all purposes be deemed to be Crown land, and may be dealt with by the Crown as though it had never been alienated from the Crown.

(3) Notwithstanding anything contained in The Real Property Act, 1886, the Commissioner may, as regards all lands transferred or conveyed to him under this section, from time to time—

(a) forward the grant, certificate, or other muniment or muniments of title to all or any of such lands to the Registrar-General for the said State, or other proper officer ; and

(b) request the Registrar-General, or such other officer, in writing, to forthwith cancel such grant, certificate, or other muniment or muniments of title.

(4) The Registrar-General, or such other officer, shall thereupon cancel that grant, certificate, or other muniment or muniments of title, by indorsing thereon and in the register-book the words "Cancelled, the within land having been acquired by the Crown" and shall sign that indorsement.

66. (1) All land tax shall, until payment, be a first charge upon the land taxed, in preference to all rates, mortgages, charges, and encumbrances.

Land tax to be a first charge upon land.
1787, 1927,
s. 100.

(2) If additional land tax is payable on land included in more than one land tax assessment, that additional land tax shall be charged on the land included in each assessment in the proportion that the amount of that assessment bears to the total amount of all the assessments.

67. No statute of limitation shall bar or affect any action or remedy for recovery of tax.

No statute of limitation to apply.
1787, 1927,
s. 107.

68. (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 the taxpayer the sum overpaid.

Refund of overpaid taxes.
1787, 1927,
s. 117.
2127, 1933,
s. 10.

(2) This section, without any further appropriation or warrant, shall be sufficient authority for the Commissioner to make any such refund.

PART VII.

PART VII.

MISCELLANEOUS.

69. Every company which, for the time being, carries on business in the State shall at all times be represented for the purposes of this Act by a person residing in the State; and the following provisions shall apply:—

Public officer.
1787, 1927,
s. 108.

- I. That person shall be called the public officer of the company:
- II. The public officer shall be appointed within three months after the company has commenced to carry on business in the State:
- III. The office of public officer shall be kept constantly filled by making fresh appointments thereto from time to time as may be necessary:

- iv. No appointment shall be deemed to be duly made until after notice thereof specifying the name of the officer and an address for service, has been given to the Commissioner :
- v. Every company failing, or neglecting, within the time hereinbefore limited in that behalf, to duly appoint a public officer, or to keep the office of such officer constantly filled as aforesaid, shall be liable to a penalty not exceeding fifty pounds for every day during which the failure or neglect continues :
- vi. Everything done by any public officer, which he is required to do in his representative capacity, shall be deemed to have been done by the company :
- vii. Every service made at the address for service, or on the public officer, or on any person acting, or appearing to act in the business of the company, shall be sufficient for all the purposes of this Act :
- viii. Every company, on any default by the public officer, shall be liable to pay all taxes and do all acts which, pursuant to this Act, should be paid or done by the public officer.

Company
owning land
deemed to
carry on
business.

1787, 1927,
s. 109.

Companies in
liquidation.
1787, 1927
s. 110.

70. Every company owning land in the State shall, for the purposes of the next preceding section, be deemed to carry on business in the State.

71. Any company in course of being wound up, and which at the commencement of the winding-up carried on business in the State, shall be deemed to carry on business in the State so long as the winding-up continues in the State, or with relation to any assets of the company in the State, and shall comply with section 69.

Notice by
public officer
of liquidation
of company.

1787, 1927,
s. 111.
1830, 1927,
s. 24.

72. (1) Where a company is being wound up, the public officer of that company shall give notice of the winding-up to the Commissioner within fourteen days after the approval of the shareholders for the winding-up has been given, or the order for the winding-up has been made.

(2) Any public officer who fails to comply with this section shall be guilty of an offence against this Act, and shall be liable to a penalty not exceeding fifty pounds.

Duty of
occupier to
give the name
of the owner
of land.

1787, 1927,
s. 124.
Of. U.K.
21 & 22
Geo. 5 c. 28,
s. 27.

73. If the occupier of any land, or the person in possession of any property, when requested by the Commissioner, or by any other officer appointed or holding office under this Act,

to disclose the name of the owner of that land or property, or of the person entitled to receive the income of that land or property—

- (a) refuses or wilfully omits to disclose that name ; or
- (b) wilfully misstates that name ; or
- (c) neglects and refuses to give any information in his possession which is required by the Commissioner, or any such officer,

that occupier or person shall, for every offence, be liable to a penalty not exceeding twenty pounds.

74. (1) The Commissioner may cause any person whom he considers, or suspects, to be capable of giving information which may assist in carrying out this Act—

Commissioner
may cause
person to be
examined
before a
local court.
1787, 1927,
s. 125.

- (a) to appear for examination at the local court nearest to the place where that person dwells or carries on business before any special magistrate sitting as a local court of limited jurisdiction ; and
- (b) to answer, on oath, all questions in aid of the purposes of this Act that may, by way of cross-examination or otherwise, be put to him by, or on behalf of, the Commissioner ; and
- (c) to produce any documents he may be required by the Commissioner to produce.

(2) The Commissioner may, for the purposes of this section give written notice under his hand, in the prescribed form, to any person to attend before any such special magistrate sitting as a local court of limited jurisdiction, and, if so required, to produce any documents.

(3) Any person receiving such notice, and being paid such sum as he would be entitled to as a witness upon subpoena from a local court, and not attending or producing documents within his custody or power in accordance therewith, or refusing to answer any such questions as aforesaid, shall be liable to a penalty of not less than ten pounds nor more than one hundred pounds.

(4) Any person who wilfully gives false testimony on being examined under this section shall be guilty of perjury.

(5) The proceedings under this section shall be conducted privately.

75. (1) The production of the *Government Gazette* containing—

Evidence.
1787, 1927,
s. 127.

- (a) any regulations purporting to be regulations under this Act, or any previous Act relating to taxation ; or

(b) any notice purporting to be published by the Commissioner in pursuance of this Act, or any previous Act relating to taxation ; or

(c) any notice of the appointment of any officer under this Act, or any previous Act relating to taxation,

shall be conclusive evidence of that regulation, publication, or appointment.

(2) The production of any assessment-book, or of any document under the hand of the Commissioner purporting to be a copy of, or extract from, any assessment-book, shall be conclusive evidence of the making of the assessment, and, except in the case of proceedings on appeal against the assessment, when such a book or document shall be *prima facie* evidence, shall be conclusive evidence that the amount and all the particulars of the assessment appearing in that book or document are absolutely correct.

Summary
disposal
of proceedings.
1787, 1927,
s. 128.

76. Every proceeding under this Act for any omission, default, offence, or act to which any penalty is attached, where no other mode of proceeding is by this Act provided, shall be disposed of summarily.

Prosecution
may be
commenced
within three
years.
1787, 1927,
s. 128.
Cf. U.K.
43 & 44 Vict.
c. 19, s. 21
(4).

77. A prosecution for any offence against this Act may be commenced at any time within three years after the happening of the circumstances alleged to constitute that offence.

Punishment
in default
of payment
of penalty.
1787, 1927,
s. 130.

78. (1) In every case of the adjudication of a fine or pecuniary penalty under this Act, and of the non-payment thereof, any justice may commit the offender, or the person making default in payment, to any gaol in the State for any time not exceeding six calendar months : Provided that the imprisonment shall cease on payment of the sum due and the costs of any proceedings which have been taken for the recovery thereof.

(2) This section shall not affect any other remedy under the Justices Act, 1921.

Action
against
officers, &c.
1787, 1927,
s. 131.

79. (1) Any action brought against any officer or person for anything done in pursuance of this Act, or in the execution of the powers or authorities of this Act, shall be brought in the local court nearest to the place where the cause of action arose.

(2) The defendant in any such action may plead the general issue, and give this Act and the special matter in evidence, at the trial.

80. (1) The Governor may, from time to time, make regulations not inconsistent with this Act for the following purposes, or any of them, that is to say :—

- (a) Prescribing the duties of all persons engaged, or employed, in the administration of this Act :
- (b) Regulating the security to be given by any such persons, and defining the limits of districts and places within which any such persons are to act :
- (c) Prescribing tables and rules for fixing values in order to ascertain the amount of any tax or contribution :
- (d) Prescribing returns to be furnished by any party to the Commissioner, and the form and contents thereof, and the time and mode of furnishing the same :
- (e) Imposing a penalty, not exceeding fifty pounds, for any breach of any regulation.

(2) The Governor may, from time to time, make all such other regulations not inconsistent with this Act, either applicable generally or to meet particular cases, as are necessary or desirable to carry out the objects and purposes of this Act, or convenient for the administration thereof.

(3) All such regulations—

- (a) shall be published in the *Government Gazette* ;
- (b) within fourteen days after the making thereof shall be laid before both houses of Parliament if Parliament is then sitting, and, if Parliament is not then sitting, then within fourteen days after the beginning of the next session of Parliament ; and
- (c) shall have the force of law from the date of such publication.

81. The Commissioner shall, on payment of a fee of five shillings, furnish to every applicant a printed copy of all regulations for the time being in force.

SCHEDULES.

THE FIRST SCHEDULE.

No. and Year of Act.	Name of Act.
No. 1787 of 1927	Taxation Act, 1927
No. 1830 of 1927	Taxation Amendment Act, 1927
No. 1896 of 1929	Taxation Act Amendment Act, 1929
No. 1960 of 1930	Taxation Act, 1930
No. 1999 of 1931	Land Tax Act, 1931
No. 2127 of 1933	Taxation Act, 1933
No. 2176 of 1934	Taxation Act, 1934
No. 2233 of 1935	Taxation Act, 1935

Regulations.

The following regulations made under the Taxation Acts of 1884, 1915, and 1927, and their amendments, and under this Act were in force on 12th April, 1937:—

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.

NOTE.—A reprint of the regulations made under the Taxation Acts, 1884, 1915, and 1927, was issued by the Government Printer in 1931.