



ANNO DECIMO QUINTO

GEORGII V REGIS.

A.D. 1924.

No. 1656.

An Act to amend the Taxation Acts, 1915 to 1923, and for other purposes.

[Assented to, December 24th, 1924.]

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

1. (1) This Act may be cited alone as the "Taxation Act, 1924." Short titles.
(2) The Taxation Acts, 1915 to 1923, and this Act may be cited together as the "Taxation Acts, 1915 to 1924."
(3) The Taxation Act, 1915, is hereinafter referred to as "the principal Act." No. 1200 of 1915.
2. This Act is incorporated with the other Acts mentioned in section 1 of this Act, and those Acts and this Act shall be read as one Act. Incorporation.
3. Subdivision *XIA.* of section 22 of the principal Act (which subdivision was enacted by section 7 of the Taxation Act Amendment Act, 1918, and amended by Section 11 of the Taxation Act Further Amendment Act, 1923), is hereby further amended—
Further amendment of principal Act, s. 22.—
Alteration of deductions in respect of children.
 - (a) by striking out the word "Five" in the third line of the said subdivision and inserting in lieu thereof the word "Six";
 - (b) by striking out the word "Thirty" in the seventh line of the said subdivision and inserting in lieu thereof the word "Fifty"; and

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(c) by adding after the word "calculated" in the eleventh line of the said subdivision the following words:—"and a proportionate part of Fifty Pounds in respect of every child of the taxpayer born during the period for which the income is calculated, and wholly maintained by the taxpayer."

Amendment of
principal Act,
Part V.—

Licensing of non-
resident agents, and
recovery of tax.

4. Part V. of the principal Act is amended by adding after section 30 therein the following section:—

30A. It shall not be lawful for any non-resident agent to act as agent or for any non-resident trader to carry on business in South Australia unless he is the holder of a licence to do so issued by and under the hand of the Commissioner. Any person contravening this section shall be guilty of an offence, and shall be liable to a penalty not exceeding Fifty Pounds.

(2) Every such licence shall be in the prescribed form and remain in force during the period stated therein, and shall be issued without fee by the Commissioner on application to him.

(3) In all proceedings against any person for breach of this section it shall lie on the defendant to prove that he is the holder of a licence.

(4) The Commissioner may from time to time as he thinks fit assess any specified non-resident agent or non-resident trader for income tax in respect of any specific transaction or of all transactions during any specified period, and may fix the amount of the tax at the rate in force upon income derived from personal exertion during the period of twelve months immediately prior to the first day of July last preceding the time for payment, or if those rates are not fixed when any tax becomes payable under this section, at the rates then last previously in force, and on the assumption subject to adjustment within twelve months after the payment of any tax under this section at the instance of the Commissioner or taxpayer, that the specified transaction or, as the case may be, all of the transactions during the specified period have produced a net profit of five per centum of the gross proceeds resulting therefrom.

(5) The tax so assessed by the Commissioner shall be payable on demand, and shall be recoverable forthwith in the same manner in all respects as in the case of income tax in arrear but subject to adjustment as aforesaid.

(6) "Non-resident agent" includes every person who acts as agent without having a fixed and permanent place of business or abode in South Australia.

Amendment of
principal Act,
s. 37.

Returns by
personal repre-
sentatives.

5. Section 37 of the principal Act (as amended by section 6 of the Taxation Act Amendment (Miscellaneous Provisions) Act, 1917), is further

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further amended by adding at the end thereof the following subsections :—

(3) The Commissioner may—

- (a) at any time by particular notice require any such personal representative, Public Trustee, or other person as aforesaid, to furnish forthwith returns of all income in respect of which that person is under this section a taxpayer in a representative capacity ;
- (b) forthwith make assessments on any returns so furnished ; and
- (c) make assessments of all such income as aforesaid in default of such returns or without requiring any return.

(4) Upon the making of any such assessment the tax thereon shall be payable forthwith, but without prejudice to the right of appeal given by this section.

(5) Tax upon income under this section shall be payable at the rates in force in respect of income accrued during the period of twelve months immediately prior to the first day of July last preceding the death of the taxpayer ; but if at the time when any tax becomes payable under this section no rates of tax have been fixed by law for the period aforesaid, then the tax shall be payable at the rates then last previously in force.

6. Part VIII. of the principal Act is amended by inserting after section 49 thereof the following section :—

Amendment of principal Act, Part VIII.—

49A. 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 that purpose may make extracts from or copies of any such books, documents, or papers.

Access to books and papers.
Cf. Com. Act No. 37 of 1922, s. 96.

7. Part XII. of the principal Act is amended by inserting after section 99 thereof the following section :—

Amendment of principal Act, Part XII.—

99A. (1) The Commissioner may at any time if he has reason to believe that a taxpayer is about to leave the State—

Payment of tax when taxpayer about to depart.

- (a) by particular notice forthwith require that taxpayer to furnish a return of income for the period from the last preceding first day of July to the date of the taxpayer's proposed departure, and also for the period of twelve months preceding the said first day of July if a return for that period has not already been furnished by the taxpayer :
- (b) forthwith make assessments on any returns so furnished :
- (c) make assessments in default of such returns or without requiring any return.

(2) Upon

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(2) Upon the making of any such assessment as aforesaid the tax upon the assessment shall be payable forthwith.

(3) Tax upon income under this section shall be payable at the rates in force in respect of income accrued during the period of twelve months immediately prior to the first day of July last preceding the date of the making of the assessment ; but if at the time when the tax becomes payable under this section no rates of tax have been fixed by law for the period aforesaid, the tax shall be payable at the rates then last previously in force.

Amendment of
principal Act, Part
XII.—

Registration of tax
agents.

8. Part XII. of the principal Act is amended by adding after section 107 thereof the following section :—

107A. (1) It shall not be lawful for any person, other than a solicitor, to charge or receive 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 as a tax agent with the Commissioner: Provided that the Commissioner may at his discretion exempt any person from the provision of this section upon being satisfied that the total income of such person derived as a tax agent does not exceed Ten Pounds per annum, and may grant to such person a certificate of exemption in that behalf which shall have a currency of one year, but may be annually renewed.

(2) The Commissioner may refuse to register any person as a tax agent unless he is satisfied as to his qualifications and fitness so to act.

(3) Where a firm carries on the business of tax agents it shall be sufficient if one member of the firm is registered under this section on behalf of the firm.

Where a company carries on the business of tax agents it shall be sufficient if some person employed by the company is registered under this section on behalf of the company.

(4) The Commissioner may cancel or refuse to renew the registration of any tax agent upon its being proved to his satisfaction that the tax agent has prepared a return which is to the knowledge of that agent false in any material particular, or that he has persistently neglected to attend to the business entrusted to him by any member of the public.

(5) If through the neglect of a registered tax agent a penalty or additional tax is charged against a taxpayer, the registered tax agent shall be liable to pay to the taxpayer this penalty or additional tax, and the amount may be recovered by the taxpayer from him as a debt in any Court of competent jurisdiction.

(6) If any person is dissatisfied with any decision of the Commissioner under this section, such person may, by motion made within three months of the giving of the decision, apply to the Supreme Court

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Court for an order directing the Commissioner to rescind or vary such decision, and on such motion the Court may make such order as it thinks fit, or may decline to make any order. Any order made by the Court on such appeal shall be final and conclusive.

Super Tax.

9. (1) In addition to the income tax at rates provided for by section 19 of the Taxation Act, 1915 (as re-enacted and amended by any subsequent Acts) there shall be payable a super tax equal to twenty-five per centum of the total amount of the income tax, which super tax shall be added to and form part of the income tax. Super tax for 1923-4.

(2) The Super tax imposed by this section shall be collected only in respect of income tax on income for the period of twelve months ended on the thirtieth day of June, nineteen hundred and twenty-four.

10. The principal Act is hereby further amended in the manner set forth in the Schedule to this Act. Miscellaneous amendments of principal Act.

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

TOM BRIDGES, Governor.

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THE SCHEDULE.

Section of Principal Act.	How Amended.
Section 27.... Section 30... Section 32... Section 99... }	After the word " carries " in the first line insert the word " on ". Strike out subsection (10) of section 30, subsection (6) of section 32, and subsection (2) of section 99, and in each case insert in lieu thereof the following subsection :— " Tax at any time payable under this section shall be at the rates in force in respect of income derived from personal exertion during the period of twelve months immediately preceding the last previous first day of July ; but if at the time when any tax becomes payable under this section no rates of tax have been fixed by law for the period aforesaid, the tax shall be payable at the rates then last previously in force."
Section 52. ..	Strike out the words " and fine " in the seventh line of subsection (2) of section 52 (as amended by section 7 of the Taxation Act Amendment (Miscellaneous Provisions) Act, 1917).