



ANNO DECIMO SEXTO

GEORGIUS V REGIS.

A.D. 1925.

No. 1712.

An Act to empower the Governor to suspend by Proclamation the Taxation (Motor Spirit Vendors) Act, 1925, in the event of certain circumstances arising.

[Assented to, January 6th, 1926.]

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 "Taxation (Motor Spirit Vendors) Suspension Act, 1925." Short title.

2. (1) If in the opinion of the Governor satisfactory arrangements are made between the Government of the State and the Government of the Commonwealth for the payment to the State of any moneys out of moneys raised by the Commonwealth from the imposition of duties of customs or excise on motor spirit as defined in the Taxation (Motor Spirit Vendors) Act, 1925, which moneys so payable may be used by the State for the purpose of the maintenance and construction of roads, the Governor may by proclamation declare that during the period specified in the proclamation the said Taxation (Motor Spirit Vendors) Act, 1925, shall be suspended, or that during the said period the tax imposed by the said Act shall be at a lower rate than that provided in the said Act.

Power to suspend Taxation (Motor Spirit Vendors) Act, 1925.

(2) Such suspension shall not affect any liability to pay tax under the said Act incurred before the commencement of the suspension nor shall it affect the operation of the said Act with respect to the assessment and collection of any such tax becoming due before the suspension.

Taxation (Motor Spirit Vendors) Suspension Act.—1925.

(3) If after the issue of any such proclamation such moneys as are referred to in subsection (1) of this section cease to be paid the Governor may by proclamation declare that the suspension shall cease.

(4) The Governor may, by proclamation, extend the period of suspension provided in any previous proclamation under this Act, or may vary the rate of tax as provided by any such previous proclamation, but so that the rate of tax fixed by any proclamation is not greater than that fixed by the said Taxation (Motor Spirit Vendors) Act, 1925.

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

TOM BRIDGES, Governor.