



ANNO VICESIMO PRIMO

GEORGI V REGIS.

A.D. 1931.

No. 1999.

An Act to extend the time for payment of the Taxes on land payable in aid of the General Revenue of the State for the financial year 1930-1931, and to enable the Commissioner of Taxes to remit interest payable on such taxes when overdue.

[Assented to, April 9th, 1931.]

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 " Land Tax Act, 1931 ", and is incorporated with the Taxation Acts, 1927 to 1930. Short title and incorporation.
2. (1) The land tax payable in aid of the General Revenue of the State for the financial year ending on the thirtieth day of June, nineteen hundred and thirty-one, shall be due and payable on the fourteenth day of May, nineteen hundred and thirty-one, in lieu of the fourteenth day of February, nineteen hundred and thirty-one, as provided by section 6 of the Taxation Act, 1927. Postponement of date for payment of taxes on land.
 (2) If any such land tax is not paid on or before the said fourteenth day of May, interest and fine as provided by section 9 of the Taxation Act, 1927, shall be payable thereon: Provided that the Commissioner may remit such interest or fine or both in whole or in part if sufficient reason is shown. Power of Commissioner to remit interest on overdue land tax.
3. In this Act the term " land tax " includes land tax, additional land tax, and absentee land tax. Definition of land tax.

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

A. HORE-RUTHVEN, Governor.