

#### ANNO DUODECIMO

## **GEORGII VI REGIS.**

A.D. 1948.

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## No. 16 of 1948.

## An Act to amend the Land Tax Act, 1936-1942.

[Assented to 23rd September, 1948.]

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 "Land Tax Act Amendment Act, 1948".
- (2) The Land Tax Act, 1936-1942, as amended by this Act, may be cited as the "Land Tax Act, 1936-1948".
- (3) The Land Tax Act, 1936-1942, 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— Interpretation.

- 3. Section 4 of the principal Act is amended by striking out the definition of "Commissioner" therein and inserting in lieu thereof the following definition:—
  - "the Commissioner" means The Commissioner of Land Tax appointed pursuant to this Act.

#### Enactment of s. 4a of principal Act—

4. The following section is enacted and inserted in Part II. of the principal Act before section 5 thereof:—

# Appointment of Commissioner.

- 4a. (1) For the purposes of this Act there shall be an officer called The Commissioner of Land Tax.
- (2) The Governor shall, as soon as possible after the passing of this Act, and whenever a vacancy occurs in the

office of the Commissioner appoint a fit and proper person to hold that office.

- (3) Until the first appointment is made under this section, the Commissioner of Taxes for the time being in office under the laws of the State relating to income tax shall be deemed to be the Commissioner.
- In the name and on behalf of His Majesty, I hereby assent to this Bill.
  - J. M. NAPIER, Governor's Deputy.

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