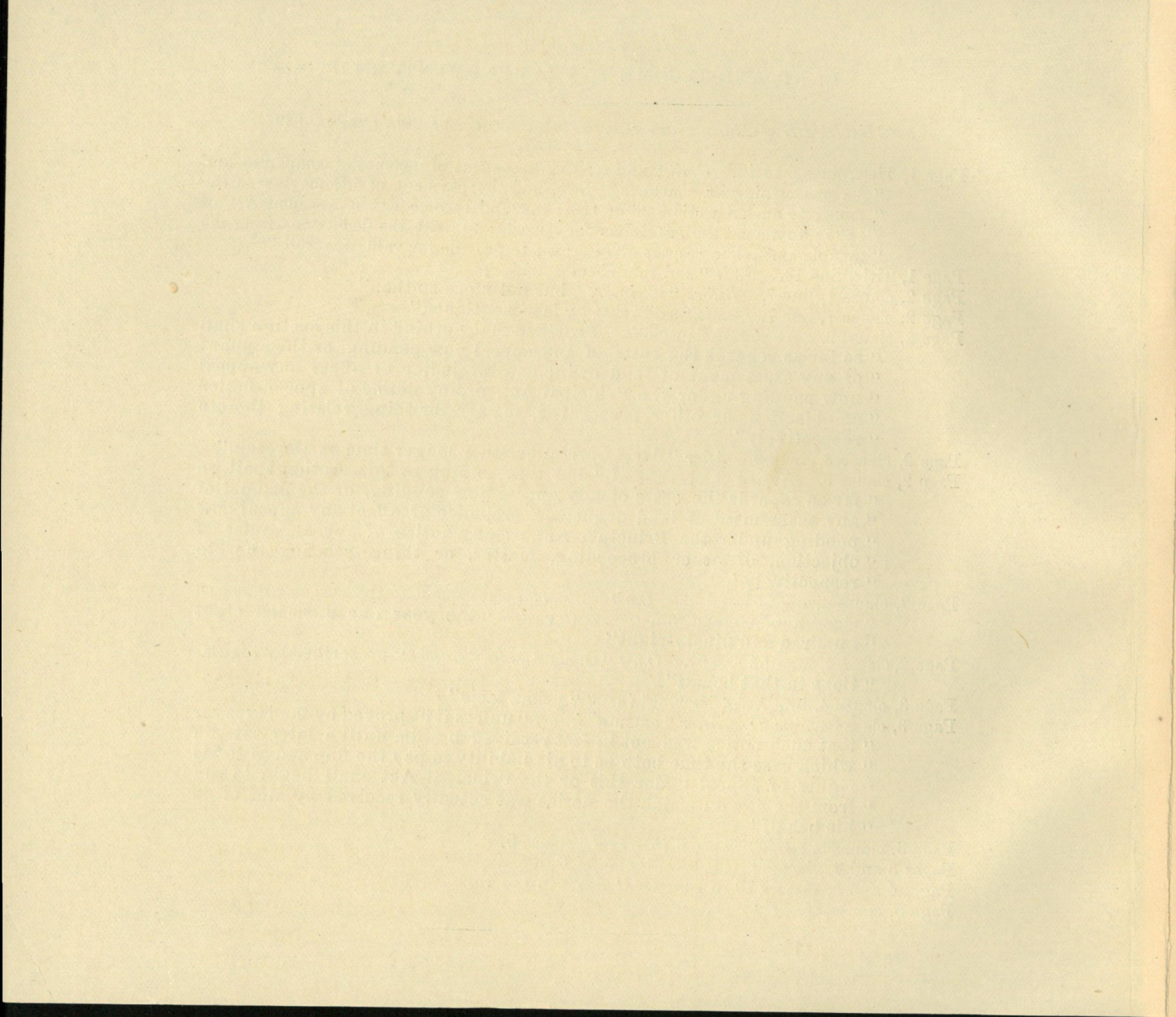


LAND AND INCOME TAX (AMENDMENT) BILL.

SCHEDULE of Amendments referred to in Message of 20th October, 1897.

- Page 1, Title, lines 6 to 12. *Omit* "and for the assessment of incomes of companies, and
"persons owning or chartering ships, and the payment of income tax on the
"same; to amend section 23 of the Land and Income Tax Assessment Act of
"1895; to amend the provisions for appeals; to limit the deductions from the
"taxable amount in respect of interest; to provide for valuation rolls"
- Page 1, Title, line 14. *Omit* "and refunds of taxes"
- Page 2, clause 1, line 7. *Before* "if" *insert* "but not more so than"
- Page 2, clause 1, line 7. *Omit* "said" *insert* "last-mentioned"
- Page 2, clause 2. At end of clause *add* "Provided that nothing in this section shall
"so far as regards the costs of any appeal now pending, or the amount
"of any assessment of land or income, prejudice or affect any appeal
"now pending under the Principal Act, or any notice of appeal, notice
"of objection, or other proceeding, matter, or thing relating thereto
"respectively"
- Page 2, clause 3, line 35. *After* "days" *insert* "or other longer time as aforesaid"
- Page 2, clause 3. At end of clause *add* "and that nothing in this section shall, so
"far as regards the costs of any appeal now pending, or the amount of
"any assessment of land or income, prejudice or affect any appeal now
"pending under the Principal Act, or any notice of appeal, notice of
"objection, or other proceeding, matter, or thing relating thereto
"respectively"
- Page 2, clause 4, lines 51 and 52. *Omit* "any year subsequent to the year one thousand
"eight hundred and ninety-seven" *insert* "the year one thousand eight
"hundred and ninety-eight"
- Page 2, clause 4, lines 56 and 57. *Omit* "thought proper" *insert* "prescribed by regula-
"tions in that behalf"
- Page 3, clause 4, line 7. *After* "be" *insert* "prima facie"
- Page 3, clause 4, line 21. *After* "amount" *insert* "unless it be proved by the taxpayer
"that such notice was not in fact received by him until a later date, in
"which case the time both as to his liability to pay the fine and as to his
"rights of appeal under this or the Principal Act shall begin to run
"from the day on which the notice was actually received by him or on
"his behalf"
- Page 3, clause 5. *Omit* clause 5 *insert* new clause 5.
- Pages 3 and 4, clauses 6 to 8. *Omit* clauses 6 to 8.
- Pages 4 and 5, clauses 10 to 13. *Omit* clauses 10 to 13.
- Page 5, clause 15. *Omit* clause 15.



This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.

*Legislative Assembly Chamber,
Sydney, 19 August, 1897.* }

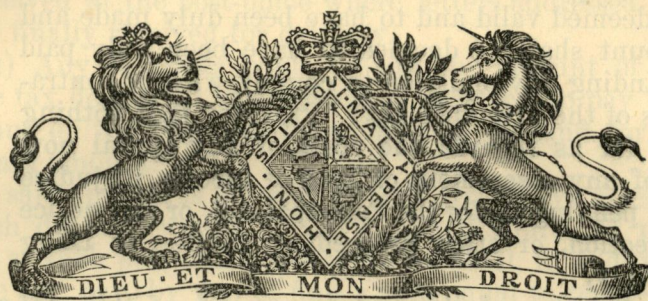
F. W. WEBB,
Clerk of the Legislative Assembly.

The LEGISLATIVE COUNCIL has this day agreed to this Bill with Amendments.

*Legislative Council Chamber,
Sydney, 20th October, 1897.* }

JOHN J. CALVERT,
Clerk of the Parliaments.

New South Wales.



ANNO SEXAGESIMO PRIMO

VICTORIÆ REGINÆ.

No. . (A.D. 1897.)

An Act to provide that the Land and Income Tax for 1896 may be assessed, levied, and collected after that year; to validate certain assessments, charges, notices, and payments in respect of any Land Tax and Income Tax; to make better provision for the collection of the Land and Income Tax for 1896 and subsequent years; and for the assessment of incomes of companies, and persons owning or chartering ships and the payment of Income Tax on the same; to amend section 23 of the Land and Income Tax Assessment Act of 1895; to amend the provisions for appeals; to limit the deductions from the taxable amount in respect of interest; to provide for valuation rolls; to make better provision in respect of assessment-books and ~~refunds of taxes~~; and for purposes incidental to the above objects.

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

- 5 1. The land tax and the income tax for the year one thousand eight hundred and ninety-six may be assessed, levied, and collected at any time after the commencement of this Act.

Assessments for 1896 may be made after that year.

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All

NOTE.—The words to be omitted are ruled through; those to be inserted are printed in black letter.

Land and Income Tax (Amendment).

All assessments and levies made in the period between the commencement of the year one thousand eight hundred and ninety-seven and the commencement of this Act, and all things done during the said period in connection with any assessments and levies, whenever made, in respect of the land tax and the income tax for the year one thousand eight hundred and ninety-six shall be as valid as but not more so than if made or done during the said last-mentioned year.

2. Where before the day of the commencement of this Act a notice of assessment of land tax or income tax or a notice purporting to be such has been given by the Commissioners to a taxpayer, and the amount of the tax has been paid, the assessment of the said tax and the said notice shall be deemed valid and to have been duly made and given, and the said amount shall be deemed to have been duly paid and received, notwithstanding any omission to comply with or contravention of the provisions of the Principal Act: **Provided that nothing in this section shall, so far as regards the costs of any appeal now pending or the amount of any assessment of land or income, prejudice or affect any appeal now pending under the Principal Act, or any notice of appeal, notice of objection, or other proceeding, matter, or thing relating thereto respectively.**

Payments already made in respect of taxes declared to have been duly made.

3. Where before the day of the commencement of this Act a notice of assessment of land tax or income tax or a notice purporting to be such has been given by the Commissioners to a taxpayer, but the amount of the tax has not been paid, the assessment of the said tax and the said notice shall be deemed valid and to have been duly made and given, and the said amount shall be due and payable within thirty days after the day aforesaid, notwithstanding any omission to comply with or contravention of the Principal Act.

Proceedings where notice of assessment given, but tax not paid before commencement of Act.

If the said amount is not paid within sixty days after the day of the commencement of this Act, or within any time limited in that behalf in such notice as aforesaid (whichever time is the longer) the taxpayer shall, in addition to the amount of the tax, pay by way of fine a sum equal to ten per centum of the said amount.

The amount of the tax, together with all fines accrued, may, after the expiration of the said sixty days or other longer time as aforesaid, be recovered by the Commissioners on behalf of Her Majesty: **Provided that nothing in this section shall deprive the taxpayer of the right of appeal allowed by the Principal Act, and that nothing in this section shall, so far as regards the costs of any appeal now pending or the amount of any assessment of land or income, prejudice or affect any appeal now pending under the Principal Act, or any notice of appeal, notice of objection, or other proceeding, matter, or thing relating thereto respectively.**

4. (1) In the case of the land tax or income tax for the year one thousand eight hundred and ninety-six or the year one thousand eight hundred and ninety-seven, where no notice of assessment, or notice purporting to be such, has, before the day of the commencement of this Act, been given by the Commissioners to a taxpayer, or where any assessment or notice has, before the day aforesaid, been determined by any Court to be invalid, and in the case of the land tax or income tax for any year subsequent to the year one thousand eight hundred and ninety-seven the year one thousand eight hundred and ninety-eight, the Commissioners shall, whether the year of assessment has or has not closed, give notice to the taxpayer of the amount of the tax (whether under an original, altered, corrected, or additional assessment), and such particulars concerning the same as may be thought proper prescribed by regulations in that behalf; and the notice so given shall be taken, for the purpose of any appeal, to be the notice referred to in the Principal Act as the "Notice of Assessment of Land and Income Tax."

Proceedings where no notice of assessment has been given before commencement of Act.

The

Land and Income Tax (Amendment).

The Commissioners shall forward the said notice by post, addressed to the usual or last known residence of the taxpayer, together with a demand, setting forth the amount of tax due, the place where and the day when payment of the said amount is to be made, and the day of the posting of such notice and demand.

The Commissioners shall retain a duplicate of the notice and demand, which duplicate shall be *prima facie* evidence that the notice and demand were posted on the day therein set forth, and that the notice was given and the demand delivered to the taxpayer on the day on which such notice and demand would, in the ordinary course of post, have been received at the post-office where letters addressed as aforesaid would be finally received for delivery.

(II) Any taxpayer liable to pay the amount of any land tax or income tax demanded as aforesaid is required to pay the same at the place and on the day mentioned in such demand for the payment of the said amount.

If the said amount is not paid within sixty days after the day on which such demand would, in the ordinary course of post, have been received at such post-office, the taxpayer shall, in addition to the amount of the tax, pay, by way of fine, a sum equal to ten per centum of the said amount, unless it be proved by the taxpayer that such notice was not in fact received by him until a later date, in which case the time both as to his liability to pay the fine and as to his rights of appeal under this or the Principal Act shall begin to run from the day on which the notice was actually received by him or on his behalf.

The amount of the tax, together with all fines accrued, may, after the expiration of the said sixty days, be recovered by the Commissioners, on behalf of Her Majesty.

5. Notwithstanding anything to the contrary in section twenty-three of the Principal Act, the amount of five pounds per centum upon the total amount received for goods sold or disposed of by the agent for the principal as mentioned in the said section shall be the income chargeable of the principal in respect of the sale or disposal of goods as aforesaid: and income tax thereon shall be assessed and paid and returns shall be made as provided by the said section.

Amendment of section 23 of the Principal Act.

5. No assessment-book in respect of land tax or income tax shall be deemed incomplete, and no notice given in respect of land tax or income tax shall be deemed invalid, by reason of any error or omission in any such book or in any such notice: Provided that the Commissioners have certified under their hands that such book is complete, so far as the information at their disposal will permit.

Assessment-books not to be deemed incomplete by reason of any errors.

But the Commissioners may, after certifying as aforesaid, add to the book the assessment and other prescribed particulars in respect of any land or income which may after so certifying be ascertained to be liable to land tax or income tax.

6. Where any person outside the Colony, or whose chief office is outside the Colony, carries on business within the Colony as owner or charterer of any ship, the agent in the Colony of such person shall, in respect of the said business so carried on, be assessed and be liable to pay without any deduction or exemption whatsoever, income tax on an amount which bears the same proportion to the whole net profits of the said person in carrying on business as owner or charterer of ships as the income (wherever received) arising or accruing in New South Wales in carrying on the said business within the Colony bears to the whole income of the said person in carrying on the said business arising or accruing in any place whatsoever: and such agent shall be deemed to be a representative taxpayer within the meaning of the Principal Act.

Taxation of owners and charterers of ships.

Land and Income Tax (Amendment).

7. No appeal shall lie in respect of any assessment of land tax other than the assessment for the year one thousand eight hundred and ninety-six, and the assessments for the years in which, by section thirty-one of the Principal Act, the assessment-books in respect of land tax are directed to be prepared: Provided that this section shall not apply in respect of any alteration or correction in or addition to an assessment, or in respect of the assessment of a person who was not before liable to land tax.
8. Notwithstanding anything contained in section twenty-eight of the Principal Act, a taxpayer shall not be entitled to a deduction from the taxable amount of his income in respect of the annual amount of any interest payable on a mortgage of land in respect of which the taxpayer is entitled under section ten of the Principal Act to make a deduction from any land tax payable by him for the same year as that for which the income tax is assessed.
9. 6. The assessment-book in respect of land tax shall contain particulars arranged in the prescribed manner of all lands therein described.
10. The assessment-book in respect of land tax shall not be open to public inspection: but any taxpayer or any person authorised by him may inspect any entries therein relating to the assessment of the land of the taxpayer.
- The assessment-book in respect of income tax, or a copy thereof, shall be deposited in the office of the Commissioners. Such book or copy shall not be open to public inspection, but every taxpayer shall be entitled to a copy of the entries therein relating to the assessment of his income, certified by or on behalf of the Commissioners.
11. The Commissioners shall cause to be kept a valuation roll in respect of land tax, which shall show the name of owner, descriptions, and areas, and the assessed values of the lands mentioned in the assessment-book, and the valuation roll or a copy thereof shall be open to inspection at such places and subject to such conditions and the payment of such fees as may be prescribed.
12. Any appeal from an assessment of land tax or income tax shall be heard on such day as may be fixed by the Commissioners, by notice given to the taxpayer fourteen days at least before the day fixed as aforesaid.
13. If it is proved to the satisfaction of the Commissioners that the amount paid by any taxpayer as land tax or income tax is in excess of the amount properly payable, the Commissioners shall give a certificate to that effect, on production whereof the Colonial Treasurer shall refund the amount so certified to be in excess as aforesaid to the taxpayer or person entitled to receive the same.
- If any taxpayer proves to the satisfaction of the Commissioners that his income chargeable, arising, or accruing during the year of assessment fell short of the income chargeable in respect of which the income tax for that year was paid, the Commissioners shall cause the assessment to be amended, and shall give the certificate in virtue of which a refund may be obtained as hereinbefore mentioned:
- Provided that no such amendment of the assessment shall be made or certificate given or refund made unless the income chargeable, arising, or accruing during the year of assessment is proved to be less than the amount to be found by taking an average of the income chargeable, arising, or accruing during the year of assessment and the two years immediately preceding that year, nor shall any refund exceed the difference between the tax on the income chargeable, arising, or accruing during the year of assessment and the tax on the amount found by taking the average as aforesaid.

No annual appeal in respect of land tax.

Amendment of section 28 of Principal Act as to interest to be deducted from taxable amount.

Contents of assessment-books.

Assessment-book in respect of land or income tax not open to public inspection.

The Commissioners to prepare valuation rolls which shall be open to public inspection.

Order of hearing appeals.

Refunds.

Land and Income Tax (Assessment).

If it be proved to the satisfaction of the Commissioners that income tax has been claimed or paid in respect of any income which by reason of the smallness of the income of the person finally beneficially entitled thereto would be exempt from taxation if it had been included in a return made by such person of his income, the Commissioners may exempt such income from the tax, or if the tax has been already paid shall cause the amount of such tax to be refunded as aforesaid :

Provided that the Commissioners shall not certify for any refund under this section unless the claim is made within two years of the date when the overpayment was made.

14. 7. Such of the enactments of this Act as respectively amend the Land and Income Tax Assessment Act of 1895, the Land Tax Act of 1895, the Income Tax Act of 1895, and the Land and Income Tax (Amendment) Act, 1896, shall be construed with those Acts respectively. ^{Incorporation of Acts.}

15. Section twenty-four, subsection (II) of section thirty-one, sections forty, forty-one, and forty-two, subsections (v) and (VII) of section forty-four, and sections forty-seven, forty-eight, forty-nine, fifty, fifty-one, and fifty-three of the Land and Income Tax Assessment Act of 1895 are hereby repealed. ^{Repeal.}

16. 8. In this Act the "Principal Act" means the Land and Income Tax Assessment Act of 1895. This Act may be cited as the "Land and Income Tax (Amendment) Act, 1897." ^{Definition and short title.}

LAND AND INCOME TAX (AMENDMENT) BILL.

(Amendments to be proposed in Committee of the Whole by
MR. R. E. O'CONNOR.)

- Page 2, clause 1, lines 1 to 7. *Omit* second paragraph *insert*—
And no assessments or levies in respect of the Land Tax or Income Tax for the year one thousand eight hundred and ninety-six made or things done in connection therewith in the period between the beginning of the year one thousand eight hundred and ninety-seven and the commencement of this Act shall be deemed to be or to have been invalid by reason only of not having been made or done during the year one thousand eight hundred and ninety-six: Provided that nothing in this section shall prejudice or affect any appeal pending at the commencement of this Act.
- Page 2, clause 2. At end of clause *add* “ Provided that nothing in
“ this section shall so far as regards the amount of any
“ assessment of land or income prejudice or affect any appeal
“ now pending under the Principal Act, or any notice of
“ appeal, notice of objection, or other proceeding, matter, or
“ thing relating thereto respectively.”
- Page 2, clause 3, line 31. *After* “ Majesty” *omit* remainder of clause
insert “ Provided that nothing in this section shall, so far as
“ regards the amount of any assessment of land or income,
“ prejudice or affect any appeal now pending under the
“ Principal Act, or any notice of appeal, notice of objection,
“ or other proceeding, matter, or thing relating thereto
“ respectively, and that every person feeling aggrieved by
“ reason of any assessment of land or income already made
“ may at any time within thirty days of the commencement
“ of this Act forward a notice of objection to the Com-
“ missioners or a notice of appeal to the registrar of the
“ court of review.”
- Page 2, clause 4, line 46. *Omit* “ thought proper” *insert* “ prescribed
“ by regulations in that behalf ”
- Page 2, clause 4, line 49. *After* “ post” *insert* “ under registered
“ cover ”
- Page 2, clause 4, line 55. *After* “ demand ” first occurring *insert*
“ together with the registration receipt ”
- Page 2, clause 4, line 55. *After* “ be ” *insert* “ prima facie ”
- Page 3, clause 4, line 5. *After* “ sixty ” *insert* “ five ”
- Page 3, clause 4, lines 5 to 7. *Omit* “ day on which such demand
“ would in the ordinary course of post have been received at
“ such post office ” *insert* “ date of registration of the cover
“ containing such notice and demand ”
- Page 3, clause 4, line 11. *After* “ sixty ” *insert* “ five ”

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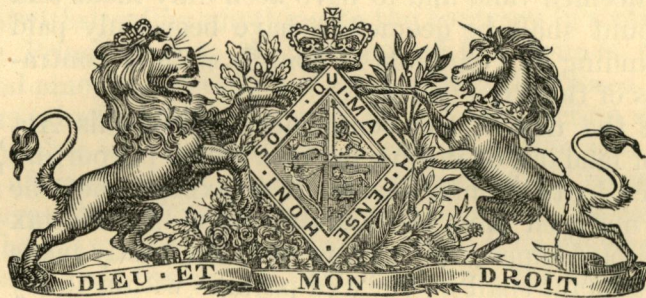
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This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.

*Legislative Assembly Chamber,
Sydney, 19 August, 1897.* }

F. W. WEBB,
Clerk of the Legislative Assembly.

New South Wales.



ANNO SEXAGESIMO PRIMO

VICTORIÆ REGINÆ.

No. . (A.D. 1897.)

An Act to provide that the Land and Income Tax for 1896 may be assessed, levied, and collected after that year; to validate certain assessments, charges, notices, and payments in respect of any Land Tax and Income Tax; to make better provision for the collection of the Land and Income Tax for 1896 and subsequent years; and for the assessment of incomes of companies, and persons owning or chartering ships and the payment of Income Tax on the same; to amend section 23 of the Land and Income Tax Assessment Act of 1895; to amend the provisions for appeals; to limit the deductions from the taxable amount in respect of interest; to provide for valuation rolls; to make better provision in respect of assessment-books and refunds of taxes; and for purposes incidental to the above objects.

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

- 5 1. The land tax and the income tax for the year one thousand eight hundred and ninety-six may be assessed, levied, and collected at any time after the commencement of this Act. Assessments for 1896 may be made after that year.

Land and Income Tax (Amendment).

All assessments and levies made in the period between the commencement of the year one thousand eight hundred and ninety-seven and the commencement of this Act, and all things done during the said period in connection with any assessments and levies, when-
5 ever made, in respect of the land tax and the income tax for the year one thousand eight hundred and ninety-six shall be as valid as if made or done during the said year.

2. Where before the day of the commencement of this Act a notice of assessment of land tax or income tax or a notice purporting
10 to be such has been given by the Commissioners to a taxpayer, and the amount of the tax has been paid, the assessment of the said tax and the said notice shall be deemed valid and to have been duly made and given, and the said amount shall be deemed to have been duly paid and received, notwithstanding any omission to comply with or contra-
15 vention of the provisions of the Principal Act.

Payments already made in respect of taxes declared to have been duly made.

3. Where before the day of the commencement of this Act a notice of assessment of land tax or income tax or a notice purporting
20 to be such has been given by the Commissioners to a taxpayer, but the amount of the tax has not been paid, the assessment of the said tax and the said notice shall be deemed valid and to have been duly made and given, and the said amount shall be due and payable within thirty days after the day aforesaid, notwithstanding any omission to comply with or contravention of the Principal Act.

Proceedings where notice of assessment given, but tax not paid before commencement of Act.

If the said amount is not paid within sixty days after the day
25 of the commencement of this Act, or within any time limited in that behalf in such notice as aforesaid (whichever time is the longer) the taxpayer shall, in addition to the amount of the tax, pay by way of fine a sum equal to ten per centum of the said amount.

The amount of the tax, together with all fines accrued, may,
30 after the expiration of the said sixty days, be recovered by the Commissioners on behalf of Her Majesty: Provided that nothing in this section shall deprive the taxpayer of the right of appeal allowed by the Principal Act.

4. (1) In the case of the land tax or income tax for the year
35 one thousand eight hundred and ninety-six or the year one thousand eight hundred and ninety-seven, where no notice of assessment, or notice purporting to be such, has, before the day of the commencement of this Act, been given by the Commissioners to a taxpayer, or where any assessment or notice has, before the day aforesaid, been
40 determined by any Court to be invalid, and in the case of the land tax or income tax for any year subsequent to the year one thousand eight hundred and ninety-seven, the Commissioners shall, whether the year of assessment has or has not closed, give notice to the taxpayer of the amount of the tax (whether under an original, altered, corrected, or
45 additional assessment), and such particulars concerning the same as may be thought proper; and the notice so given shall be taken, for the purpose of any appeal, to be the notice referred to in the Principal Act as the "Notice of Assessment of Land and Income Tax."

Proceedings where no notice of assessment has been given before commencement of Act.

The Commissioners shall forward the said notice by post,
50 addressed to the usual or last known residence of the taxpayer, together with a demand, setting forth the amount of tax due, the place where and the day when payment of the said amount is to be made, and the day of the posting of such notice and demand.

The Commissioners shall retain a duplicate of the notice and
55 demand, which duplicate shall be evidence that the notice and demand were posted on the day therein set forth, and that the notice was given and the demand delivered to the taxpayer on the day on which such notice and demand would, in the ordinary course of post, have been received at the post-office where letters addressed as aforesaid would
60 be finally received for delivery.

Land and Income Tax (Amendment).

- (II) Any taxpayer liable to pay the amount of any land tax or income tax demanded as aforesaid is required to pay the same at the place and on the day mentioned in such demand for the payment of the said amount. Fines for non-payment.
- 5 If the said amount is not paid within sixty days after the day on which such demand would, in the ordinary course of post, have been received at such post-office, the taxpayer shall, in addition to the amount of the tax, pay, by way of fine, a sum equal to ten per centum of the said amount.
- 10 The amount of the tax, together with all fines accrued, may, after the expiration of the said sixty days, be recovered by the Commissioners, on behalf of Her Majesty.
- 15 5. Notwithstanding anything to the contrary in section twenty-three of the Principal Act, the amount of five pounds per centum upon the total amount received for goods sold or disposed of by the agent for the principal as mentioned in the said section shall be the income chargeable of the principal in respect of the sale or disposal of goods as aforesaid: and income tax thereon shall be assessed and paid and returns shall be made as provided by the said section. Amendment of section 23 of the Principal Act.
- 20 6. Where any person outside the Colony, or whose chief office is outside the Colony, carries on business within the Colony as owner or charterer of any ship, the agent in the Colony of such person shall, in respect of the said business so carried on, be assessed and be liable to pay without any deduction or exemption whatsoever, income tax on an amount which bears the same proportion to the whole net profits of the said person in carrying on business as owner or charterer of ships as the income (wherever received) arising or accruing in New South Wales in carrying on the said business within the Colony bears to the whole income of the said person in carrying on the said business arising or accruing in any place whatsoever: and such agent shall be deemed to be a representative taxpayer within the meaning of the Principal Act. Taxation of owners and charterers of ships.
- 25 7. No appeal shall lie in respect of any assessment of land tax other than the assessment for the year one thousand eight hundred and ninety-six, and the assessments for the years in which, by section thirty-one of the Principal Act, the assessment-books in respect of land tax are directed to be prepared: Provided that this section shall not apply in respect of any alteration or correction in or addition to an assessment, or in respect of the assessment of a person who was not before liable to land tax. No annual appeal in respect of land tax.
- 30 8. Notwithstanding anything contained in section twenty-eight of the Principal Act, a taxpayer shall not be entitled to a deduction from the taxable amount of his income in respect of the annual amount of any interest payable on a mortgage of land in respect of which the taxpayer is entitled under section ten of the Principal Act to make a deduction from any land tax payable by him for the same year as that for which the income tax is assessed. Amendment of section 28 of Principal Act as to interest to be deducted from taxable amount.
- 35 9. The assessment-book in respect of land tax shall contain particulars arranged in the prescribed manner of all lands therein described. Contents of assessment-books.
- 40 10. The assessment-book in respect of land tax shall not be open to public inspection: but any taxpayer or any person authorised by him may inspect any entries therein relating to the assessment of the land of the taxpayer. Assessment-book in respect of land or income tax not open to public inspection.
- 45 55 The assessment-book in respect of income tax, or a copy thereof, shall be deposited in the office of the Commissioners. Such book or copy shall not be open to public inspection, but every taxpayer shall be entitled to a copy of the entries therein relating to the assessment of his income, certified by or on behalf of the Commissioners.

Land and Income Tax (Amendment).

11. The Commissioners shall cause to be kept a valuation roll in respect of land tax, which shall show the name of owner, descriptions, and areas, and the assessed values of the lands mentioned in the assessment-book, and the valuation roll or a copy thereof shall be open
5 to inspection at such places and subject to such conditions and the payment of such fees as may be prescribed.

The Commissioners to prepare valuation rolls which shall be open to public inspection.

12. Any appeal from an assessment of land tax or income tax shall be heard on such day as may be fixed by the Commissioners, by
10 notice given to the taxpayer fourteen days at least before the day fixed as aforesaid.

Order of hearing appeals.

13. If it is proved to the satisfaction of the Commissioners that the amount paid by any taxpayer as land tax or income tax is in excess of the amount properly payable, the Commissioners shall give a certificate to that effect, on production whereof the Colonial Treasurer
15 shall refund the amount so certified to be in excess as aforesaid to the taxpayer or person entitled to receive the same.

Refunds.

If any taxpayer proves to the satisfaction of the Commissioners that his income chargeable, arising, or accruing during the year of assessment fell short of the income chargeable in respect of which the
20 income tax for that year was paid, the Commissioners shall cause the assessment to be amended, and shall give the certificate in virtue of which a refund may be obtained as hereinbefore mentioned :

Provided that no such amendment of the assessment shall be made or certificate given or refund made unless the income chargeable,
25 arising, or accruing during the year of assessment is proved to be less than the amount to be found by taking an average of the income chargeable, arising, or accruing during the year of assessment and the two years immediately preceding that year, nor shall any refund exceed the difference between the tax on the income chargeable,
30 arising, or accruing during the year of assessment and the tax on the amount found by taking the average as aforesaid.

If it be proved to the satisfaction of the Commissioners that income tax has been claimed or paid in respect of any income which by reason of the smallness of the income of the person finally benefi-
35 cially entitled thereto would be exempt from taxation if it had been included in a return made by such person of his income, the Commissioners may exempt such income from the tax, or if the tax has been already paid shall cause the amount of such tax to be refunded as aforesaid :

40 Provided that the Commissioners shall not certify for any refund under this section unless the claim is made within two years of the date when the overpayment was made.

14. Such of the enactments of this Act as respectively amend the Land and Income Tax Assessment Act of 1895, the Land Tax Act
45 of 1895, the Income Tax Act of 1895, and the Land and Income Tax (Amendment) Act, 1896, shall be construed with those Acts respectively.

Incorporation of Acts.

15. Section twenty-four, subsection (II) of section thirty-one, sections forty, forty-one, and forty-two, subsections (V) and (VII) of section forty-four, and sections forty-seven, forty-eight, forty-nine,
50 fifty, fifty-one, and fifty-three of the Land and Income Tax Assessment Act of 1895 are hereby repealed.

Repeal.

16. In this Act the "Principal Act" means the Land and Income Tax Assessment Act of 1895. This Act may be cited as the
"Land and Income Tax (Amendment) Act, 1897."

Definition and short title.