

Act No. 21, 1897.

LAND AND INCOME
TAX (AMENDMENT)
(No. 2).

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; to make better provision in respect of assessment-books; and for purposes incidental to the above objects. [2nd December, 1897.]

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:—

Assessments for 1896
may be made after
that year.

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.

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 last-mentioned year.

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

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.

3.

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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 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. For the collection of the land tax and the income tax for the year one thousand eight hundred and ninety-six (including those cases where any notice has before the day of the commencement of this Act been determined by any court to be invalid), the year one thousand eight hundred and ninety-seven, and the year one thousand eight hundred and ninety-eight, notwithstanding anything contained in the Principal Act, the Land Tax Act of 1895, and the Income Tax Act of 1895, and whether the year of assessment has, or has not, closed, the following provisions shall have effect:—

Mode of collecting taxes for the years 1896, 1897, and 1898.

(a) The Commissioners shall send a notice, containing the particulars hereinafter mentioned, 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 payment of the said amount is to be made, and the day of the posting of such notice and demand.

Notice to be sent.

(b) The Commissioners shall retain a duplicate of such 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.

Duplicate of notice to be evidence.

(c)

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Particulars to be given in notice.

- (c) The notice with regard to income tax shall state the amount of the tax due.

The notice with regard to land tax shall (where the particulars of all of the land in respect of the tax on which the notice is given have in any notice of assessment already been supplied to the taxpayer) state the amount of the tax due, and where particulars of all or of portion of such land have not been already so supplied to the taxpayer the notice shall contain the particulars of so much of the said land of which particulars have not already been supplied as aforesaid and shall state the total amount of the tax due.

Effect of notice given.

- (d) On notice being sent containing the particulars as aforesaid, the tax shall be deemed to have been duly levied and charged under the Principal Act, the Land Tax Act of 1895, and the Income Tax Act of 1895, notwithstanding any omission to comply with or contravention of the provisions of those Acts, and shall be payable as hereinafter mentioned; and the notice 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," and shall be taken to confer upon the taxpayer all rights of appeal conferred by section forty-four of the Principal Act.

Payment of amount of tax.

- (e) The amount of the tax shall be 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. If the said amount is not paid within the said period, 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.

Recovery of tax.

- (f) 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.

Amended and additional notices.

5. The Commissioners may at any time where any mistake, error, alteration, or omission has been made in any notice given under the last preceding section (or in a notice of assessment of land tax or income tax, or a notice purporting to be such, given before the commencement of this Act), or in the assessment of any income, or the assessment of any parcel of land whereon land tax is payable for the year one thousand eight hundred and ninety-six, or the year one thousand eight hundred and ninety-seven, or the year one thousand eight hundred and ninety-eight,

Registration of Deeds.

ninety-eight, send to any taxpayer an altered, amended, corrected, or additional notice, and such last-mentioned notice if it comply with the terms and provisions of the last preceding section shall be deemed to be a notice subject to and within the terms and provisions of the last preceding section.

6. 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.

7. 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.

8. 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.

9. 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.