

Supplementary Order Paper.

HOUSE OF REPRESENTATIVES.

Tuesday, the 1st Day of September, 1925.

LAND AND INCOME TAX AMENDMENT BILL.

AMENDMENTS proposed by His Excellency the Governor-General:—

Clause 2: To omit subclause (2), and substitute the following new subclause:—

(2.) If in any such case the Commission appointed as aforesaid reports that in its opinion the payment of land-tax (whether before or after the passing of this Act) by any successor in title, tenant, or mortgagee liable for the payment thereof by virtue of section one hundred and forty-seven of the principal Act, as modified by section eleven of the Land and Income Tax Amendment Act, 1924, has entailed or would entail serious hardship, the Commissioner of Taxes may, in accordance with the report of the said Commission and without further authority than this section, refund the whole or any part of the land-tax so paid, or release such successor in title, tenant, or mortgagee wholly or in part from his liability to pay any such tax.

To add the following new clause:—

Interest payable
in respect of
income-tax paid
in advance may
be paid without
specific
appropriation.

6. Section one hundred and thirty-four of the principal Act is hereby amended by inserting, after the words "appointed as the due date of payment" in subsection one, the words "and such interest may, without further appropriation than this section, be paid accordingly out of the Ordinary Revenue Account of the Consolidated Fund."