

SUPPLEMENTARY ORDER PAPER.

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HOUSE OF REPRESENTATIVES.

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Friday, the 16th Day of September, 1892.

LAND AND INCOME ASSESSMENT ACT AMENDMENT BILL.

Dr. NEWMAN, in Committee, to move the following new clause:—

Where any two or more persons not being incorporated under "The Joint-stock Companies Act, 1882," are carrying on business as farmers in partnership or co-ownership, each person so carrying on business shall furnish to the Commissioner of Taxes a return stating the proportionate share of which he is the owner where the land is jointly owned or occupied; and each person shall be subject to taxation, and have the same right to claim exemption, as though he held his share of such land as a separate estate.