

## TASMANIA.



1945.

ANNO NONO

## GEORGII VI. REGIS.

No. 18.

## ANALYSIS.

1. Short title and citation.
2. Land tax: Certain lands exempted from taxation.
3. Land tax on land repossessed by Agricultural Bank.
4. Transitory provisions.

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AN ACT to amend the *Land and Income Taxation Act 1910*. [28 November, 1945.]

A.D.  
1945.

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

**1**—(1) This Act may be cited as the *Land and Income Taxation Act 1945*. Short title and citation.

(2) The *Land and Income Taxation Act 1910*\*, as subsequently amended, is in this Act referred to as the Principal Act.

\*1 Geo. V. No. 37. For this Act, as amended to 1936, see Reprint of Statutes. Vol. VI., p. 780. Subsequently amended by 2 Geo. VI. No. 56, 3 Geo. VI. No. 25, 4 Geo. VI. No. 15, 4 & 5 Geo. VI. No. 74, 5 Geo. VI. Nos. 33 and 43, 6 Geo. VI. Nos. 4 and 59, and 7 Geo. VI. No. 25.

*Land and Income Taxation.*

A.D. 1945.

Land tax:  
Certain lands  
exempted  
from taxation.

**2** Section ten of the Principal Act is amended by inserting after paragraph XIII. the following paragraph:—

“XIV. Any land owned by any person who, being in receipt of a pension payable under the *Australian Soldiers Repatriation Act 1920-1943* of the Commonwealth, is totally and permanently incapacitated, and any land owned by the wife of any such person, if the unimproved value of the land so owned does not exceed four hundred pounds, and, in the case of land owned by the wife of such person, the taxable income of the wife does not exceed fifty pounds.”.

**3** After section sixteen of the Principal Act the following section is inserted:—

Land tax  
on land  
repossessed  
by Agricultural  
Bank.

“16A.—(1) Notwithstanding anything contained in this Act, or in the *Land Valuation Act 1909\**, no land tax shall, subject to this section, be payable in respect of any land of which the Board of Management of the Agricultural Bank of Tasmania has taken possession as mortgagee, or in pursuance of any powers conferred on the said Board by the *State Advances Act 1935†*, or the *Homes Act 1935‡*.

(2) Subsection (1) shall not affect the liability of the owner of any land, of which the said Board has so taken possession, to pay land tax in respect thereof up to the thirty-first day of December in the year during which possession was so taken, and the Commissioner shall have power to recover from such owner any land tax remaining owing in respect of such land at that date, but such tax shall not be, after the date on which possession was so taken, a charge upon the land or be recoverable by any process of distress against the land.”.

Transitory  
provisions.

**4** The Commissioner may, with the approval of the Auditor-General, write off any arrears of land tax which have accrued, prior to the commencement of this Act, in respect of any land of which the Board of Management of the Agricultural Bank of Tasmania has taken possession as mortgagee or in pursuance of any powers conferred on the said Board by the *State Advances Act 1935†*, or the *Homes Act 1935‡*.

\* 9 Edw. VII. No. 7. For this Act, as amended to 1936, see Reprint of Statutes, Vol. I., p. 205. Subsequently amended by 4 Geo. VI. No. 2, 6 Geo. VI. No. 60, and 7 Geo. VI. Nos. 10 and 58.  
† 26 Geo. V. No. 41. See Reprint of Statutes, Vol. VI., p. 636, and 4 Geo. VI. No. 34, 4 & 5 Geo. VI. No. 61, 5 Geo. VI. No. 9, 6 Geo. VI. No. 30, and 7 Geo. VI. Nos. 6 and 42.  
‡ 26 Geo. V. No. 98. See Reprint of Statutes, Vol. VI., p. 661, and 2 Geo. VI. No. 57, 3 Geo. VI. No. 32, 4 & 5 Geo. VI. No. 32, 5 Geo. VI. No. 44, 6 Geo. VI. Nos. 3 and 66, 7 Geo. VI. No. 31, and 7 & 8 Geo. VI. No. 89.