

## LAND AND INCOME TAXATION.

No. 25 of 1950.

### AN ACT to amend the *Land and Income Taxation Act 1910.* [5 July, 1950.]

**B**E 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:—

Short title  
and citation.

**1**—(1) This Act may be cited as the *Land and Income Taxation Act 1950.*

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

Land Tax:  
Certain lands  
exempt from  
taxation.

**2**—(1) Section ten of the Principal Act is amended by omitting from paragraph XIII. thereof the words “one hundred and four” and substituting therefor the words “one hundred and fifty-six”.

(2) This section shall be deemed to have commenced on the first day of January, 1949.

Refunds, &c.,  
in certain  
cases.

**3**—(1) Where the Commissioner certifies that any moneys have been paid by any person by way of land tax in respect of the year ended on the thirty-first day of December, 1949, which would not have been payable by that person if this Act had been passed before the date of assessment, the Treasurer may, without any other authority than this section, refund to that person, out of the Consolidated Revenue, the amount of any moneys so paid.

(2) Where the Commissioner certifies that any assessment or demand, in respect of land tax payable in respect of the year ended on the thirty-first day of December, 1949, has been sent to any person who would not have been liable for payment thereof if this Act had been passed before the date of assessment, the Treasurer may release that person from the payment of the amount of tax specified in the assessment or demand.

\* 1 Geo. V. No. 47. 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, 7 Geo. VI. No. 25, and 9 Geo. VI. No. 18.

(3) The Treasurer may make or cause to be made such alterations in the assessment book as are rendered necessary by any refund or release made or given pursuant to this section.

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## FRUIT BOARD.

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No. 26 of 1950.

AN ACT to amend the *Fruit Board Act 1934* and the *Fruit Board Act 1948*. [5 July, 1950.]

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 *Fruit Board Act 1950*. Short title and citation.

(2) The *Fruit Board Act 1934*\*, as subsequently amended, is in this Act referred to as the Principal Act.

**2** Section six of the Principal Act is amended by omitting from paragraph I. of subsection (1) the words “, not exceeding an amount at the rate of one pound” and substituting therefor the words “as the Governor may determine”. Expenses of Board.

**3** Section twenty-four A of the Principal Act is amended by inserting after the word “and” the words “on or before the thirty-first day of January.”. Compulsory hail insurance.

**4**—(1) Section twenty-four D of the Principal Act is amended— Provisions applying to hail insurance.

(a) by inserting in paragraph (e), after the word “on”, the words “or before”;

\* 25 Geo. V. No. 49. For this Act, as amended to 1936, see Reprint of Statutes, Vol. IV., p. 180. Subsequently amended by 2 Geo. V. No. 18, 6 Geo. VI. No. 67, No. 73 of 1948, and No. 51 of 1949. See also 9 Geo. VI. No. 25.