

LAND AND INCOME TAXATION.

No. 35 of 1957.

AN ACT to amend the *Land and Income Taxation Act 1910.* [30 September 1957.]

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:—

Short title
and citation.

1—(1) This Act may be cited as the *Land and Income Taxation Act 1957.*

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

Land tax:
Exemptions.

2 Section ten of the Principal Act is amended—

(a) by omitting from subsection (1) the words “the year ending the thirty-first day of December one thousand nine hundred and eleven, and for every subsequent” and substituting therefor the words “each financial”;

(b) by omitting paragraph v of that subsection and substituting therefor the following paragraphs:—

“v Land owned by, or in trust for, or vested in, a public hospitals board constituted under the *Hospitals Act 1918*, or the licensee, proprietor, governors, trustees, committee of management, or resident manager of a private hospital within the meaning of that Act, or the proprietor or governing authority of a rest home or convalescent home:

“vA Land owned by, or in trust for, or vested in, a religious denomination or religious society and used solely—

(a) For religious, charitable, or educational purposes (including the support of aged or infirm clergymen or ministers of the religious denomination or religious society, or their wives, widows, or children):

(b) As a place of worship for members of the religious denomination or religious society or for members of a religious order:
or

(c) A place of residence for clergymen or ministers of the religious denomination or religious society or for members of a religious order,

or if the proceeds of the land are applied for any of the purposes mentioned in this paragraph:

“VB Land owned by, or in trust for, or vested in, a person or body of persons having the ownership, management, or control of a charitable institution, if the charitable institution, however formed or constituted, is carried on solely for charitable purposes and not for pecuniary profit.”;

(c) by omitting paragraphs XII and XIII of that subsection and substituting therefor the following paragraphs:—

“XII Land owned by, or in trust for, or vested in, a person or body of persons having the ownership, management, or control of a school that is registered under Part IV of the *Education Act 1932*, if the school is carried on solely for educational purposes and—

(a) The school is not carried on for pecuniary profit: or

(b) If the school is carried on for pecuniary profit, the land is declared by the Governor, by order, to be land to which this paragraph applies:

“XIII Any land owned by a person who is in receipt of—

(a) A pension under the *Superannuation Act 1938*:

(b) A pension under the *Social Services Act*: or

(c) A pension payable to a dependant under the *Repatriation Act*,

if—

(d) The unimproved value of that land does not exceed one thousand pounds:

- (e) The aggregate amount of the pension received by that person under all or any of those Acts does not exceed the maximum pension payable to any one person under the *Social Services Act*: and
- (f) The amount of the pension received by that person under all or any of those Acts, together with the amount of his income from any other source, does not exceed the maximum pension payable to any one person under the *Social Services Act*:";
- (e) by omitting from paragraph XIV of that subsection the words "five hundred" and substituting therefor the words "one thousand";
- (f) by adding at the end of that subsection the following paragraph:—
- " xv Land owned by, or in trust for, or vested in—
- (a) The Young Men's Christian Association:
- (b) The Young Women's Christian Association:
- (c) The Country Women's Association:
- (d) The Boy Scouts Association, Tasmanian Branch:
- (e) The Girl Guides Association:
- (f) A Police Boys' Club:
- (g) A Police Girls' Club:
- (h) The Returned Soldiers', Sailors', and Airmen's Imperial League of Australia or any branch or sub-branch thereof: or
- (i) Any society or body of persons to whom the Governor, by order, declares that the provisions of this paragraph shall apply.";
- and
- (g) by adding at the end of that section the following subsection:—
- "(4) In paragraph XIII of subsection (1) of this section—
- 'Repatriation Act' means the *Repatriation Act 1920-1956* of the Commonwealth, and includes that Act as amended from time to

time and any Commonwealth Act passed in substitution therefor:

‘*Social Services Act*’ means the *Social Services Act* 1947-1956 of the Commonwealth, and includes that Act as amended from time to time and any Commonwealth Act passed in substitution therefor.”

3 Section thirteen of the Principal Act is amended—

Ownership, how determined.

- (a) by omitting from subsection (1) the words “thirty-first day of March in the” and substituting therefor the words “thirtieth day of June in the financial year immediately preceding the financial”;
- (b) by omitting from subsection (2) the words “thirty-first day of March” and substituting therefor, the words “thirtieth day of June”; and
- (c) by inserting in the proviso to subsection (2), before the word “year” (wherever occurring), the word “financial”.

4 Section eighteen A of the Principal Act is repealed and the following section is substituted therefor:—

“18A—(1) Notwithstanding anything contained elsewhere in this Act, where the Governor, on the report of the Commissioner, is satisfied that any land—

Partial exemption from land tax of land owned by certain clubs, &c.
Cf. No. 5764 (Vict.), ss. 4, 5, 6.
No. 26, 1956 (N.S.W.), s. 10.

- I Is owned by a club or body of persons and is used primarily and principally for the purposes of cricket, football, golf, tennis, bowls, or other athletic sports or exercises and is not used for the pecuniary profit of the members of that club or body: or
- II Is owned by a club or body of persons formed for the purpose of promoting or controlling horse-racing, trotting-racing, dog-racing, or the racing of motor vehicles and is used primarily and principally for the purposes of horse-racing, trotting-racing, dog-racing, or the racing of motor vehicles,

the Governor may, on the recommendation of the Commissioner, grant a reduction in the rate of land tax payable in respect of that land, and, so long as the reduction remains in force, the land tax payable in respect of that land is payable at the rate of one penny for every pound of the unimproved value of that land, or such lesser rate, if any, as Parliament may declare.

“(2) A reduction granted in accordance with subsection (1) of this section remains in force until revoked by the Governor.

“(3) If at any time a club or body of persons mentioned in subsection (1) of this section sells or otherwise disposes of any part of any land owned by the club or body of persons in respect of which a reduction in the rate of land tax has

been granted in accordance with that subsection for any purpose other than for the purposes of public recreation or amusement, the Governor may revoke the reduction, and thereupon the club or body of persons is liable, on demand, to pay to the Commissioner an amount equal to the difference between—

- I The total amount paid by way of land tax, pursuant to this section, in respect of the land to which the reduction related during the period during which the reduction was in force: and
- II The total amount of land tax (as assessed by the Commissioner) that, but for this section, would have been payable in respect of that land during that period,

but so that no such amount is payable in respect of any period in excess of ten years.

“(4) An amount that becomes payable to the Commissioner by virtue of subsection (3) of this section is payable as if it were an amount due by way of land tax, and the provisions of this Act relating to the collection and recovery of land tax apply thereto accordingly.

“(5) Where the Governor in pursuance of this section grants a reduction in the rate of land tax payable in respect of any land, or revokes a reduction so granted, the Commissioner shall give notice in writing thereof to the club or body of persons affected thereby.”

Operation
of amend-
ments.

5—(1) Subject to subsection (2) of this section, the amendments of the Principal Act effected by this Act apply with respect to land tax payable for the financial year ending on the thirtieth day of June 1958 and each subsequent financial year.

(2) Notwithstanding subsection (1) of this section, until the thirtieth day of June 1958, the provisions of section thirteen of the Principal Act continue to have effect (as modified by subsection (3) of this section) as if section three of this Act had not been enacted.

(3) For the purposes of the levying and payment of land tax payable for the financial year ending on the thirtieth day of June 1958, section thirteen of the Principal Act shall be construed as if from subsection (1) thereof the words “the year” were omitted and the words “the financial year immediately preceding the financial year” were substituted therefor.