

LAND AND INCOME TAXATION.

No. 39 of 1960.

AN ACT to amend the *Land and Income Taxation Act 1910.* [14 November 1960.]

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 1960.* 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.

2 Section ten of the Principal Act is amended—

Land tax exemptions.

- (a) by omitting from paragraph v of subsection (1) all the words following the word “in,” (second occurring) and substituting therefor the words “a hospitals board or any person or body of persons having the ownership, management, or control of a private hospital, a rest home, or a convalescent home:”; and
- (b) by inserting after subsection (3) the following subsection:—

“(3A) In paragraph v of subsection (1) of this section—

‘hospitals board’ means a hospitals board within the meaning of the *Hospitals Act 1918*:

‘private hospital’ means any place in which medical or surgical or lying-in cases are, or are intended to be, received and lodged for any treatment, attendance, or care for which a charge is made.”.

3 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 1961 and each subsequent financial year. Operation of amendments.