



LAND AND INCOME TAXATION

No. 74 of 1976

ANALYSIS

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AN ACT to amend the Land and Income Taxation Act 1910.

[30 November 1976]

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 1976*. Short title, citation, and commencement.

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

(3) This Act applies in respect of each financial year commencing on or after 1st July 1976.

Interpretation.

2 Section 2 of the Principal Act is amended by omitting from subsection (1) the definition of “unimproved value”.

**Mode of
levying
land tax.**

3 Section 10 of the Principal Act is amended—

(a) by omitting from subsection (1) the words “in such cases and according to such scale or scales as Parliament shall annually declare and enact, in respect of all land situate in this State, with the following exceptions:—” and substituting therefor the words “in respect of such land, and in such cases and according to such scale or scales, as Parliament may annually declare and enact, except that no such tax shall, under this Act, be levied on any of the following lands:—”;

(b) by inserting after that subsection the following subsection:—
“(1A) A land tax may be declared and enacted in respect of a particular class or description of land, and differing scales of land tax may be declared and enacted in respect of different classes or descriptions of land.”;

(c) by omitting from subsection (2) the word “section” and substituting therefor the words “Act and any Act imposing a land tax”;

(d) by omitting paragraph (a) of that subsection;

(e) by inserting in paragraph (b) (i) of that subsection, after the word “pastoral,”, the word “forestry,”; and

(f) by omitting from subsection (3) the words “this section” (second and third occurring) and substituting therefor, in each case, the words “that subsection”.

**Basis of
assessment of
land tax.**

4 Section 11 of the Principal Act is amended by omitting the word “unimproved” and substituting therefor the word “land”.

**Liability of
owners for
land tax.**

5 Section 12 of the Principal Act is amended—

(a) by omitting paragraph (a) and substituting therefor the following paragraph:—

“(a) By every owner of land in respect of which the land tax is levied of an amount determined by reference to the land value thereof;”;

(b) by inserting in paragraph (b), after the word “land”, the words “in respect of which the land tax is levied”; and

(c) by omitting from that paragraph the word “ unimproved ” and substituting therefor the word “ land ”.

6 Section 18A of the Principal Act is amended by omitting from subsection (1) the word “ unimproved ” and substituting therefor ^{Land owned by sports clubs, &c.} the word “ land ”.

