

TASMANIA.



1945.

ANNO NONO

GEORGIUS VI. REGIS.

No. 4.

ANALYSIS.

1. Short title and incorporation.
2. Rates of land tax for 1945.
3. Application of rates in certain cases.

A.D.

1945.

AN ACT to impose a Land Tax.
[26 October, 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 This Act may be cited as the *Land Tax Act 1945*, and shall be incorporated and read as one with the *Land and Income Taxation Act 1910**, in this Act referred to as the Principal Act. Short title and incorporation.

2—(1) For the year ending on the thirty-first day of December, 1945, the graduated land tax imposed by the Principal Act shall be paid in the cases and at the rates declared in the schedule. Rates of land tax for 1945.

(2) Notwithstanding anything contained in subsection (1), if, apart from this subsection, the land tax which a taxpayer would be liable to pay leaves an amount of pence remaining

1 Geo. V. No. 47; for this Act as amended to 1st January, 1936, see Reprint of Statutes, Vol. VI., page 780. Subsequently amended by 2 Geo. VI. No. 35, 2 Geo. VI. No. 37, 2 Geo. VI. No. 56, 3 Geo. VI. No. 25, 4 Geo. VI. No. 15, 4 & 5 G. o. VI. No. 74, 5 G. o. VI. No. 33, 5 Geo. VI. No. 43, 6 Geo. VI. No. 4, 6 Geo. VI. No. 59, 7 Geo. VI. No. 25.

Land Tax.

A.D. 1945. when expressed in pounds and shillings, if the remaining pence—

- (a) do not exceed six, the land tax payable by the taxpayer shall be the amount so expressed in pounds and shillings; or
 (b) exceed six, the land tax payable by the taxpayer shall be the amount so expressed in pounds and shillings, plus one shilling.

Application
of rates in
certain cases.

3—(1) Where a taxpayer owns both rural land and other land the rates of tax payable by him shall be the rates prescribed in respect of the aggregate value of all such land of both classes when aggregated, and the tax shall be payable in respect of land other than rural land as if the rural land were first taxable at the lower of those rates, but shall be payable in respect of his rural land to the extent only that the unimproved value thereof exceeds three thousand five hundred pounds.

(2) For the purposes of this Act “rural land” means land which is used solely for agricultural, pastoral, horticultural, orcharding, or dairying purposes.

THE SCHEDULE.

The rates of tax shall be as follows:—

For Every Pound of the Taxable Value of the Land—	Rate of Tax in Pence.
1. In the case of rural land—	
I. Where the total unimproved value does not exceed £3500	nil
II. Where such value exceeds £3500, on the excess as set forth in paragraph 3 hereof.	
2. In the case of land other than rural land—	
Up to £2500	1
Over £2500 up to £5000	1½
3. In all cases—	
Over £3500 up to £5000	1½
Over £5000 up to £15,000	2¼
Over £15,000 up to £30,000	3½
Over £30,000 up to £50,000	4
Over £50,000 up to £80,000	4½
Over £80,000	5

but where the unimproved value is less than £24 no tax shall be payable in the case of land other than rural land.