

LAND TAX.

No. 40 of 1948.

AN ACT to impose a Land Tax.
[10 November, 1948.]

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 incorporation.

1—(1) This Act may be cited as the *Land Tax Act* 1948.

(2) This Act shall be incorporated with the *Land and Income Taxation Act* 1910*, in this Act referred to as the Principal Act.

Rates of land tax for 1948.

2—(1) For the year ending on the thirty-first day of December, 1948, the graduated land tax imposed by the Principal Act shall be paid in the cases and at the rates declared in the schedule.

(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 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.

*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 Geo. VI. No. 74, 5 Geo. VI. No. 33, 5 Geo. VI. No. 43, 6 Geo. VI. No. 4, 6 Geo. VI. No. 59, 7 Geo. VI. No. 25, and 9 Geo. VI. No. 18.

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	2½
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.

BUILDING MATERIALS.

No. 41 of 1948.

AN ACT to make provision for the regulation and control of the use of certain essential building materials, and for matters incidental thereto.

[18 November, 1948.]

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 *Building Materials Act* Short title.
1948.

2 In this Act, unless the contrary intention appears—
“essential building material” means any material specified in the schedule;
“the Controller” means the Controller of Building Materials appointed under section six.

Interpretation.
Cf. No. 5116
(Vic.), s. 2;
No. 41 of 1945
(S.A.), s. 2;
No. 12 of 1946
(N.S.W.), s.
4.