

**2** Section nine of the Principal Act is repealed and the following section is substituted therefor:—

“9.—(1) The Governor may appoint a person to be Deputy-Commissioner, and the person so appointed shall assist the Commissioner in the control and superintendence of the police force and shall act as Commissioner during any illness, suspension, or absence of the Commissioner, and during any vacancy in the office of Commissioner, and while so acting shall have the powers and perform the duties of the Commissioner. Deputy-Commissioner.

(2) Applications shall be called for every such appointment.”.

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## LAND TAX.

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No. 45 of 1949.

AN ACT to impose a Land Tax.

[23 November, 1949.]

**B**E 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 Tax Act 1949*. Short title and incorporation.

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

**2**—(1) For the year ending on the thirty-first day of December, 1949, 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 1949.

\* 1 Geo. V. No. 47. For this Act, as amended to 1936, see Reprint of Statutes, Vol. VI., p. 780. Subsequently amended by 2 Geo. VI. Nos. 35, 37, and 56. 3 Geo. VI. No. 25, 4 Geo. VI. No. 15, 4 & 5 Geo. VI. No. 74, 5 Geo. VI. Nos. 33 and 43, 6 Geo. VI. Nos. 4 and 59, 7 Geo. VI. No. 25, and 9 Geo. VI. No. 18.

(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.

## 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.