

- I. In any part of His Majesty's dominions, for service—
- (a) In any war in which His Majesty, at any time after the commencement of this subsection, becomes engaged:
 - (b) In any warlike operations (including any warlike operations commenced before the commencement of this subsection) in association with, or as part of, any forces raised by, or serving in those operations under the jurisdiction or authority of, the organisation known as the United Nations: or
 - (c) In any other warlike operations (including warlike operations commenced before the commencement of this subsection) which are declared by the Governor, by proclamation, to be warlike operations to which this section applies: or
- II. In any country which is allied or associated with His Majesty in any war in which His Majesty becomes engaged at any time after the commencement of this subsection, and which are raised for service in that war.

(4) For the purposes of this section, any warlike operations mentioned in subparagraphs (b) and (c) of paragraph I of subsection (3) shall be deemed to terminate on such date as the Governor may, by proclamation, specify in that behalf.”.

LAND TAX.

No. 69 of 1951.

AN ACT to impose a Land Tax.

[21 November, 1951.]

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 1951*.
(2) This Act shall be incorporated with the *Land and Income Taxation Act 1910**, in this Act referred to as the Principal Act.

* 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—(1) For the year ending on the thirty-first day of December, 1951, 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 1951.

(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.

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. Application of rates in certain cases.

(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 £3,500	nil
II. Where such value exceeds £3,500, on the excess as set forth in paragraph 3 hereof.	
2. In the case of land other than rural land—	
Up to £2,500	1
Over £2,500 up to £5,000	1½
3. In all cases—	
Over £3,500 up to £5,000	1½
Over £5,000 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.