

## LAND TAX.

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No. 67 of 1952.

### AN ACT to impose a Land Tax. [5 December, 1952.]

**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 Tax Act* 1952. Short title and incorporation.

(2) This Act is incorporated and shall be read as one 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, 1952, the graduated land tax imposed by the Principal Act shall be paid in the cases and according to the scales declared in the schedule to this Act, but subject to the provisions of this section. Rates of land tax for 1952.

(2) Notwithstanding anything contained in subsection (1)—

- (a) the minimum amount of tax payable by any taxpayer shall be the sum of five shillings, and
- (b) 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—
  - (i) do not exceed six, the land tax payable by the taxpayer shall be the amount so expressed in pounds and shillings; or
  - (ii) exceed six, the land tax payable by the taxpayer shall be the amount so expressed in pounds and shillings, plus one shilling.

(3) Where the unimproved value of—

- (a) any rural land does not exceed four thousand eight hundred pounds, no tax shall be payable in respect of that land; or
- (b) any land other than rural land does not exceed twenty-four pounds, no tax shall be payable in the case of that land.

Application  
of rates in  
certain cases.

**3** 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 that land of both classes when aggregated, and the tax shall be payable in respect of the 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 the rural land to the extent only that the unimproved value thereof exceeds four thousand eight hundred pounds.

### THE SCHEDULE.

The rates of land tax shall be as follows:—

1. In the case of rural land—

Where the unimproved value of the land—	Amounts and Rates of Tax.
Does not exceed £4,800 .....	Nil.
Exceeds £4,800, but does not exceed £9,600 .....	£10, plus 2½d. for each £1 of the unimproved value in excess of £4,800.
Exceeds £9,600, but does not exceed £14,400 .....	£60, plus 3d. for each £1 of the unimproved value in excess of £9,600.
Exceeds £14,400, but does not exceed £24,000 .....	£120, plus 3½d. for each £1 of the unimproved value in excess of £14,400.
Exceeds £24,000, but does not exceed £36,000 .....	£260, plus 4½d. for each £1 of the unimproved value in excess of £24,000.
Exceeds £36,000, but does not exceed £48,000 .....	£472 10s. 0d., plus 5d. for each £1 of the unimproved value in excess of £36,000.
Exceeds £48,000, but does not exceed £72,000 .....	£722 10s. 0d., plus 6d. for each £1 of the unimproved value in excess of £48,000.
Exceeds £72,000 .....	£1,322 10s. 0d., plus 7d. for each £1 of the unimproved value in excess of £72,000.

## 2. In the case of land other than rural land—

Where the unimproved value of the land—	Amounts and Rates of Tax.
Does not exceed £24 .....	Nil.
Exceeds £24, but does not exceed £2,400 .....	1d. for each £1 of the unimproved value.
Exceeds £2,400, but does not exceed £3,600 .....	£10, plus 1½d. for each £1 of the unimproved value in excess of £2,400.
Exceeds £3,600, but does not exceed £4,800 .....	£17 10s. 0d., plus 2d. for each £1 of the unimproved value in excess of £3,600.
Exceeds £4,800, but does not exceed £9,600 .....	£27 10s. 0d., plus 2½d. for each £1 of the unimproved value in excess of £4,800.
Exceeds £9,600, but does not exceed £14,400 .....	£77 10s. 0d., plus 3d. for each £1 of the unimproved value in excess of £9,600.
Exceeds £14,400, but does not exceed £24,000 .....	£137 10s. 0d., plus 3½d. for each £1 of the unimproved value in excess of £14,400.
Exceeds £24,000, but does not exceed £36,000 .....	£277 10s. 0d., plus 4½d. for each £1 of the unimproved value in excess of £24,000.
Exceeds £36,000, but does not exceed £48,000 .....	£490, plus 5d. for each £1 of the unimproved value in excess of £36,000.
Exceeds £48,000, but does not exceed £72,000 .....	£740, plus 6d. for each £1 of the unimproved value in excess of £48,000.
Exceeds £72,000 .....	£1,340, plus 7d. for each £1 of the unimproved value in excess of £72,000.

## APPROPRIATION (No. 3).

No. 68 of 1952.

AN ACT to appropriate and apply a sum from the Consolidated Revenue Fund to the services of the year ending on the thirtieth day of June, 1953.

[5 December, 1952.]

**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** This Act may be cited as the *Appropriation Act (No. 3)* Short title. 1952-53.