

Powers of Council in regard to certain rates and charges.

2 Section one hundred and sixty-three of the Principal Act is amended by omitting subsection (2) and substituting therefor the following subsection:—

“(2) All general rates for the financial year shall be made—

I. Except where the Minister by notice in the *Gazette* for some cause to be specified in the notice extends the time, not later than the thirty-first day of August in each year: or

II. Where the Minister has so extended the time, within that extended time,

and the Minister may so extend time before or after it has expired.”.

LAND TAX.

No. 67 of 1953.

AN ACT to impose a land tax.

[17 November, 1953.]

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* 1953.

(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, 1953, the graduated land tax imposed by the Principal Act shall be paid in the cases and at the rates declared in the schedule to this Act, but subject to the provisions of this section. Rates of land tax for 1953.

(2) Notwithstanding anything contained in subsection (1) of this section—

(a) the minimum amount of land tax payable by a taxpayer shall be the sum of five shillings; and

(b) if, apart from this subsection, the land tax that 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 land tax is payable in respect of that land; or

(b) any land other than rural land does not exceed twenty-four pounds, no land tax is payable in the case of that land.

3 Where a taxpayer owns both rural land and other land the rates of land tax payable by him are the rates prescribed in respect of the aggregate value of all that land of both classes when aggregated, and the tax is 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 is payable in respect of the rural land to the extent only that the unimproved value thereof exceeds four thousand eight hundred pounds. Application of rates in certain cases.

THE SCHEDULE.

The amounts and rates of land tax are as follows:—

1. In the case of rural land—

Where the unimproved value of the land—	Amounts and Rates of Tax.
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. 6d., 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.
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.