

## LAND TAX.

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No. 40 of 1967.

AN ACT to impose a land tax.

[8 November 1967.]

**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 1967*. 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 financial year ending on the thirtieth day of June 1968, the graduated land tax imposed by the Principal Act shall be paid in the cases and at the amounts and rates declared in the scale set forth in the schedule to this Act, but subject to the provisions of this section. Rates of land tax for 1967-1968.

(2) Notwithstanding anything in the foregoing provisions of this section—

(a) the minimum amount of land tax payable by a taxpayer is the sum of one dollar; and

(b) if, apart from this subsection, the land tax that a taxpayer would be liable to pay leaves an amount of cents remaining, when expressed in dollars and cents, if the remaining number of cents—

(i) is less than ten cents but not more than five cents, the land tax payable by the taxpayer is the amount so expressed in dollars;

(ii) is less than ten cents but more than five cents, the land tax payable by the taxpayer is the amount so expressed in dollars plus ten cents;

(iii) is ten cents or a multiple of ten cents, the land tax payable by the taxpayer is the amount so expressed in dollars and tens of cents; or

(iv) is ten cents or a multiple of ten cents, plus a further number of cents less than ten—

(A) if the further number of cents is five or less, the land tax payable by the taxpayer is the amount so expressed in dollars and tens of cents; or

(B) if the further number of cents exceeds five, the land tax payable by the taxpayer is the amount so expressed in dollars and tens of cents plus ten cents.

(3) Where the unimproved value of—

(a) so much of the land owned by a person as is rural land does not exceed ten thousand dollars; and

(b) so much of the land owned by a person as is land other than rural land does not exceed two hundred and fifty dollars,

no land tax is payable in respect of that land.

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## THE SCHEDULE.

1. For the purposes of this schedule the taxable amount of the unimproved value of any land owned by any person is—

(a) in any case referred to in paragraph 2 of this schedule, so much of the amount of the unimproved value of the land as exceeds the amount specified in that paragraph with respect to that case; and

(b) in any other case, the whole amount of the unimproved value of that land.

2.—(1) In a case where the unimproved value of so much of the land owned by a person as is rural land does not exceed ten thousand dollars, the amount specified for the purposes of sub-paragraph (a) of paragraph 1 of this schedule is the amount of the unimproved value of that land.

(2) In a case where the unimproved value of so much of the land owned by a person as is rural land exceeds ten thousand dollars, but is less than fifteen thousand dollars, the amount specified for the purposes of sub-paragraph (a) of paragraph 1 of this schedule is the sum of ten thousand dollars reduced by two dollars for every one dollar by which the unimproved value of that rural land exceeds ten thousand dollars.

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

Where the taxable amount of the unimproved value of the land—	Amounts and rates of tax.
Exceeds \$250, but does not exceed \$1,000 .....	Two-tenths of one per cent for each \$1 of that taxable amount.
Exceeds \$1,000, but does not exceed \$2,000 .....	\$2, plus three-tenths of one cent for each \$1 of that taxable amount in excess of \$1,000.
Exceeds \$2,000, but does not exceed \$4,000 .....	\$5, plus four-tenths of one cent for each \$1 of that taxable amount in excess of \$2,000.
Exceeds \$4,000, but does not exceed \$6,000 .....	\$13, plus five-tenths of one cent for each \$1 of that taxable amount in excess of \$4,000.
Exceeds \$6,000, but does not exceed \$10,000 .....	\$23, plus eight-tenths of one cent for each \$1 of that taxable amount in excess of \$6,000.
Exceeds \$10,000, but does not exceed \$15,000 .....	\$55, plus one cent for each \$1 of that taxable amount in excess of \$10,000.
Exceeds \$15,000, but does not exceed \$25,000 .....	\$105, plus one and two-tenths cents for each \$1 of that taxable amount in excess of \$15,000.
Exceeds \$25,000, but does not exceed \$50,000 .....	\$225, plus one and four-tenths cents for each \$1 of that taxable amount in excess of \$25,000.
Exceeds \$50,000, but does not exceed \$100,000 .....	\$575, plus two cents for each \$1 of that taxable amount in excess of \$50,000.
Exceeds \$100,000, but does not exceed \$150,000 .....	\$1,575, plus two and five-tenths cents for each \$1 of that taxable amount in excess of \$100,000.
\$150,001 and over .....	\$2,825, plus three cents for each \$1 of that taxable amount in excess of \$150,000.

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**EDUCATION (No. 2).**


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No. 41 of 1967.

AN ACT to amend the *Education Act 1932*.

[24 November 1967.]

**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:—