



LAND TAX ACT 1980

No. 82 of 1980

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AN ACT to fix the scale of land tax in respect of the financial year ending 30th June 1981.

[Royal Assent 19 December 1980]

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—This Act may be cited as the *Land Tax Act 1980*.

Short title.

2—This Act shall be deemed to have commenced on 1st July 1980.

Commencement.

Construction. **3**—(1) This Act is incorporated with, and shall be read as part of, the *Land and Income Taxation Act 1910*.

(2) In this Act, the *Land and Income Taxation Act 1910** is referred to as the Principal Act.

Interpretation. **4**—In this Act, except in so far as the context otherwise indicates or requires—

“financial year 1980-1981” means the period of 12 months ending with 30th June 1981;

“rural land” has the meaning assigned to that expression by section 2A of the Principal Act.

Land tax for financial year 1980-1981.

5—(1) For the financial year 1980-1981, the graduated land tax referred to in subsection (1) of section 10 of the Principal Act shall—

(a) be imposed in respect of all land within the State other than land excepted under that subsection and rural land; and

(b) subject to this section and sections 6 and 7, be levied and paid according to the scale specified in Schedule 1.

(2) Where the total amount of land tax payable by a person for the financial year 1980-1981 would, apart from this subsection, be less than \$5, that amount is not payable.

(3) Where, on the assessment of land tax, the amount determined in respect of a person for the financial year 1980-1981 is an amount which is not exactly divisible by 10 and a number of cents remains after making such a division, the amount of land tax payable by that person is—

(a) if that number does not exceed 5—the amount as determined less that number of cents; or

(b) if that number exceeds 5—the amount exactly divisible by 10 next greater than the amount so determined.

Rebate for financial year 1980-1981, in respect of land to which section 21A of Principal Act applies.

6—(1) For the purpose of section 21A of the Principal Act, the amount of rebate in respect of land, or a stratum flat, referred to in subsection (2) of that section is, for the financial year 1980-1981, the whole of the amount of land tax that would, but for that section, be payable in respect of that land or stratum flat.

* 1 Geo. V No. 47. For the Act, as amended to 1959, see Reprint of Statutes (1826-1959), Vol. 3, p. 225. Subsequently amended by No. 39 of 1960, No. 41 of 1961, No. 55 of 1965, No. 80 of 1971, No. 75 of 1973, No. 74 of 1976, No. 85 of 1977, No. 72 of 1978, and No. 55 of 1979.

(2) Where a person would, but for subsection (1), be liable to pay land tax in respect of land or a stratum flat referred to in section 21A (2) of the Principal Act and is liable to pay land tax in respect of any other land or stratum flat, the first-mentioned land or flat shall be disregarded for the purpose of assessing the amount of land tax payable in respect of that other land or flat.

7—(1) In this section, “residential unit” means a unit that is occupied in accordance with section 21B (4) of the Principal Act.

Rebate for financial year 1980-1981 in respect of land to which section 21B of Principal Act applies.

(2) For the purpose of section 21B of the Principal Act, the amount of rebate in respect of land referred to in subsection (3) of that section is the difference between the amount of land tax that would, but for that section, be payable in respect of that land and the land tax that would be payable on land having a land value determined in accordance with the formula set out in subsection (3).

(3) The following formula is the formula for the purpose of subsection (2):—

$$a = d - \left(\frac{b}{c} \times d \right)$$

where—

“a” is the land value to be determined;

“b” is the total floor area of all residential units in or comprising the building or buildings constructed on the land, excluding any area that is occupied otherwise than in accordance with section 21B (4) of the Principal Act or that is used for a purpose other than that of a dwelling;

“c” is the total floor area of that building or those buildings that is separately occupied, or capable of being used for separate occupation, whether for dwelling purposes or not; and

“d” is the land value of the land.

Section 5

SCHEDULE 1

GENERAL RATES OF LAND TAX

Land value of taxable land	Amounts and rates of land tax
Land not exceeding \$5 000 in value	0·1 cent for each dollar of the land value
Land exceeding \$5 000 in value, but not exceeding \$15 000 in value	\$5, and 0·5 cents for each dollar of the land value in excess of \$5 000
Land exceeding \$15 000 in value, but not exceeding \$25 000 in value	\$55, and 0·75 cents for each dollar of the land value in excess of \$15 000
Land exceeding \$25 000 in value, but not exceeding \$50 000 in value	\$130, and 1 cent for each dollar of the land value in excess of \$25 000
Land exceeding \$50 000 in value, but not exceeding \$75 000 in value	\$380, and 1·25 cents for each dollar of the land value in excess of \$50 000
Land exceeding \$75 000 in value, but not exceeding \$100 000 in value	\$692·50, and 1·5 cents for each dollar of the land value in excess of \$75 000
Land exceeding \$100 000 in value, but not exceeding \$125 000 in value	\$1 067·50, and 1·75 cents for each dollar of the land value in excess of \$100 000
Land exceeding \$125 000 in value, but not exceeding \$150 000 in value	\$1 505, and 2 cents for each dollar of the land value in excess of \$125 000
Land exceeding \$150 000 in value, but not exceeding \$200 000 in value	\$2 005, and 2·25 cents for each dollar of the land value in excess of \$150 000
Land exceeding \$200 000 in value, but not exceeding \$250 000 in value	\$3 130, and 2·5 cents for each dollar of the land value in excess of \$200 000
Land exceeding \$250 000 in value	\$4 380, and 2·75 cents for each dollar of the land value in excess of \$250 000