

## TASMANIA.



1938.

ANNO SECUNDO

GEORGII VI. REGIS.

No. 35.

## ANALYSIS.

1. Short title and incorporation with 1 Geo. V. No. 47.
2. Rates of land tax for 1938.
3. Application of rates in certain cases.



AN ACT to impose a Land Tax.  
[25 November, 1938.]

A.D.  
1938.

**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 *Land Tax Act (No. 2) 1938*, and shall be incorporated and read as one with the *Land and Income Taxation Act 1910*.

Short title and  
incorporation  
with 1 Geo. V.  
No. 47.

*Land Tax (No. 2).*

A.D. 1938.

Rates of land  
tax for 1938.Application  
of rates in  
certain cases.

**2** For the year ending on the thirty-first day of December, one thousand nine hundred and thirty-eight, a graduated land tax is hereby imposed in the cases and at the rates declared in the schedule.

**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 such rates as aforesaid; but shall not be payable in respect of his rural land if the total unimproved value thereof does not exceed three thousand five hundred pounds.

(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 £3500 .....	nil
II. Where such value exceeds £3500—	
Up to £2500 .....	1
Over £2500 and up to £3500 .....	1 <sup>3</sup> / <sub>8</sub>
2. In the case of land other than rural land—	
Up to £2500 .....	1
Over £2500 up to £3500 .....	1 <sup>3</sup> / <sub>8</sub>
3. In all cases—	
Over £3500 up to £5000 .....	1 <sup>3</sup> / <sub>8</sub>
Over £5000 up to £15,000 .....	1 <sup>3</sup> / <sub>4</sub>
Over £15,000 up to £30,000 .....	2 <sup>1</sup> / <sub>4</sub>
Over £30,000 up to £50,000 .....	2 <sup>3</sup> / <sub>4</sub>
Over £50,000 up to £80,000 .....	3 <sup>1</sup> / <sub>4</sub>
Over £80,000 .....	3 <sup>3</sup> / <sub>4</sub>

but where the unimproved value is less than £12 there shall be a minimum tax of one shilling.