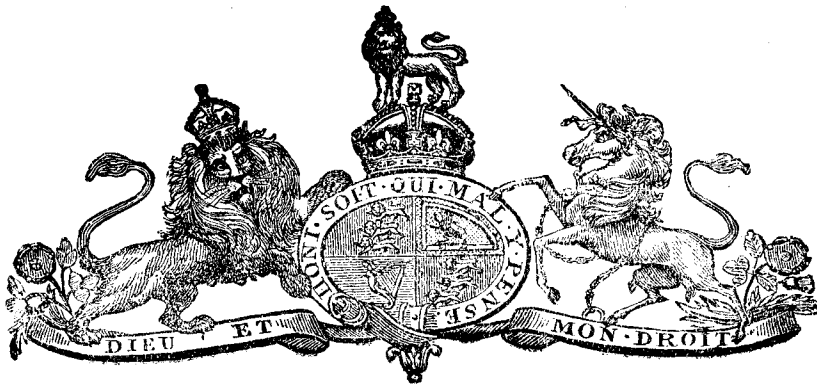


T A S M A N I A.



1 9 1 1.

A N N O S E C U N D O

G E O R G I I V . R E G I S .

N o . 3 5 .

A N A L Y S I S .

1. Short title and incorporation with 1 Geo. V. No. 47.
2. Amendment of Section 15 of Principal Act.
3. Amendment of Section 27 of Principal Act.
4. Amendment of Section 53 of Principal Act.
5. Amendment of Section 123 of Principal Act.



A N A C T t o a m e n d " T h e L a n d a n d I n c o m e
T a x a t i o n A c t , 1 9 1 0 . " [1 0 J a n u a r y , 1 9 1 2 .]

A.D.
1911.

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 and Income Taxation Act, 1911," and shall be incorporated and read as one with "The Land and Income Taxation Act, 1910," in this Act referred to as "the Principal Act."

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

2 Section Fifteen of the Principal Act is hereby amended by inserting at the end thereof the following paragraph :—

Amendment of
Section 15 of
Principal Act.

" XI. Crown land situate beyond the limits of any town, being the subject of a contract to purchase the same on credit until Seven years from the date of the said contract have elapsed."

Land and Income.

A.D. 1911.

Amendment of
Section 27 of
Principal Act.

3 Section Twenty-seven of the Principal Act is hereby amended as follows:—

i. By inserting the following Paragraph x. at the end of Subsection (1) :—

“ x. The salaries of the Agent-General and of his officers so far as such salaries are derived from this State.

This provision shall have effect as from the commencement of this Act” :

ii. By adding thereto the following subsection :—

“(3) The word ‘companies’ occurring in line One of Paragraph ii. of Subsection (1) of this section shall be deemed to include, and to have included as from the commencement of this Act, only such associations as are referred to in Section Nine of ‘The Companies Act, 1895,’ and are duly registered under ‘The Companies Act, 1869,’ without the addition of the word ‘limited,’ pursuant to licence granted under Section Nine aforesaid.”

Amendment of
Section 53 of
Principal Act.

4 Section Fifty-three of the Principal Act is hereby amended as follows :—

i. By inserting at the end of Paragraph iii. and after the word “land” in line Twelve of Paragraph iv. : “except the amount by which any sum so paid (if only One), or the total of the sums so paid (if more than One), exceeds Five Pounds per centum of the unimproved value of such land” :

ii. By inserting the words “or by way of rent-charge or other charge in respect of land” after the word “him” in the Second line of Subdivision (b) of Paragraph vii. thereof.

Amendment of
Section 123 of
Principal Act.

5 Section One hundred and twenty-three of the Principal Act is hereby amended by inserting at the end thereof the following words :—

“ Any person who aids or assists in any manner whatsoever to commit an offence within the meaning of this section shall be liable to a penalty of not exceeding Twenty Pounds.

“ The term ‘person’ in this section includes the public officer of a company and the agent or trustee of any person.”