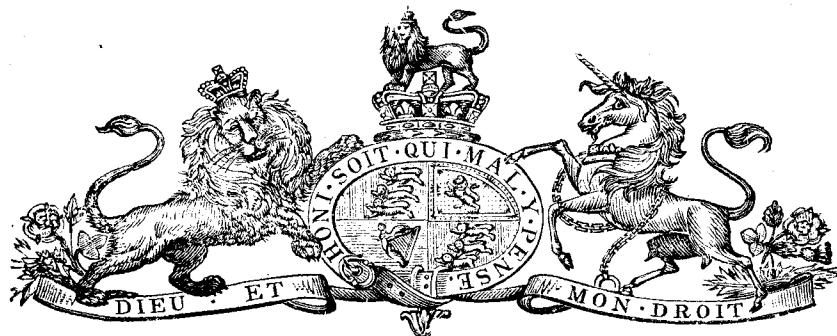


T A S M A N I A .



1895.

ANNO QUINQUAGESIMO-NONO

VICTORIÆ REGINÆ.

No. 21.

Amended by 63 Vict. No. 24

AN ACT to further amend "The Land Tax Act, 1888." [21 October, 1895.] A.D. 1895.

WHEREAS it is expedient to amend "The Land Tax Act, 1888," in the manner hereinafter appearing: PREAMBLE.

Be it therefore 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 for all purposes as "The Land Tax Act, 1895." Short title.

2 In this Act the expression "the said Act" shall mean "The Land Tax Act, 1888," and every Amendment thereof. Interpretation. 52 Vict. No. 31.

3 The owner of any land which is subject to a mortgage, and who has made, or is or may be liable to make, any payment by way of interest in respect of such mortgage during any year in respect of which such owner is required to pay the Tax imposed by the said Act, may furnish to the Commissioner such particulars as the Commissioner may require in respect of such mortgage, and such owner, upon satisfying the Commissioner of the existence of such mortgage, and the amount of interest payable or paid in respect of such mortgage for the year in respect of which such owner is required to pay the Tax imposed by the Owner of land under mortgage may claim deduction in respect of mortgage.

Land Tax.

A.D. 1895.

said Act, shall be entitled to deduct from the amount of the Tax demanded from him by the Commissioner One-sixth of a Penny for every Pound of the total amount of the money advanced on such mortgage.

Claim to deduction to be made within 30 days of demand.

4 Every claim for any deduction from the Tax demanded from the owner of any land under the provisions of the said Act shall be made within Thirty days after the delivery of the demand; and if any owner fails or neglects to make his claim for a deduction within such Thirty days he shall not be entitled to any such deduction as aforesaid.

Repeal.

5 Section Ten of the said Act is hereby repealed, but such repeal shall not affect anything lawfully done under the authority thereof, nor any rights acquired or liabilities incurred thereunder.

Acts to be read together.

6 This Act and the said Act and every Amendment thereof, save as amended by this Act, shall be read and construed together as one and the same Act.