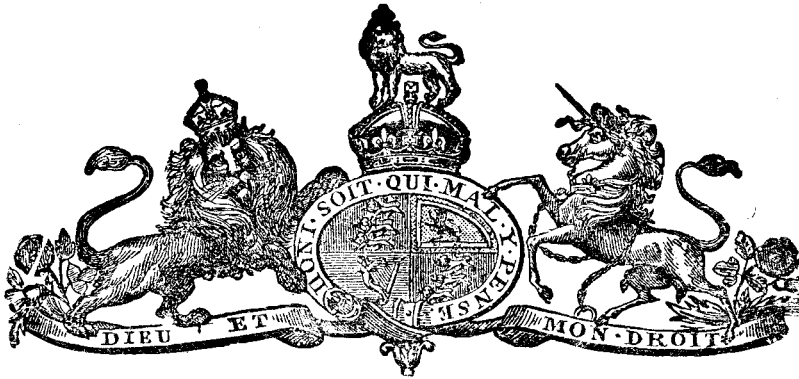


T A S M A N I A



1924.

ANNO QUARTO DECIMO

GEORGII V. REGIS.

No. 32.

ANALYSIS.

1. Short title and incorporation with 1 Geo. V. No. 47.
2. Repeal of 3 Geo. V. No. 32.
3. Imposition of land tax for 1923.
Credit to be given for land tax already paid for 1923.
4. Imposition of land tax for 1924.

AN ACT to impose a Land Tax.

A.D.
1924.

[14 March, 1924.]

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, 1924,” and shall be read and construed as one with “The Land and Income Taxation Act, 1910.”

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

2 “The Land Tax and Income Tax Act, 1912” (hereinafter referred to as “the Act of 1912”) is hereby repealed.

Repeal of 3 Geo.
V. No. 32.

4d.]

Land Tax.

A.D. 1924.

Imposition of
land tax for 1923.

3—(1) Notwithstanding any law to the contrary there shall be deemed to have been imposed, and made due and payable, on the Eighth day of November, One thousand nine hundred and twenty-three, a graduated land tax for the year ending on the Thirty-first day of December, One thousand nine hundred and twenty-three (hereinafter in this section called “the said year”), at the rates declared and set forth in the schedule to this Act, in lieu of the graduated land tax imposed for the said year by the Act of 1912.

Credit to be given
for land tax
already paid for
1923.

(2) In any case in which payment has, before the commencement of this Act, been made to the Commissioner for, or on account of, land tax payable for the said year under the Act of 1912 in respect of any land, such payment shall be deemed to have been made on account of the land tax so deemed to have been imposed and made due and payable as aforesaid for the said year in respect of such land, and credit shall be given for such payment accordingly.

Imposition of
land tax for 1924.

4 For the year ending on the Thirty-first day of December, One thousand nine hundred and twenty-four, a graduated land tax is hereby imposed at the rates declared and set forth in the schedule to this Act.

SCHEDULE

Section 3.

LAND TAX.

The rate of tax shall be as follows :—

For every Pound of the Taxable Value of the Land	Rate of Tax in Pence.
Up to £2500	1
Over £2500 up to £5000	1 $\frac{5}{8}$
Over £5000 up to £15,000	2 $\frac{1}{4}$
Over £15,000 up to £30,000	3 $\frac{1}{8}$
Over £30,000 up to £50,000	4
Over £50,000 up to £80,000	4 $\frac{1}{2}$
Over £80,000	5