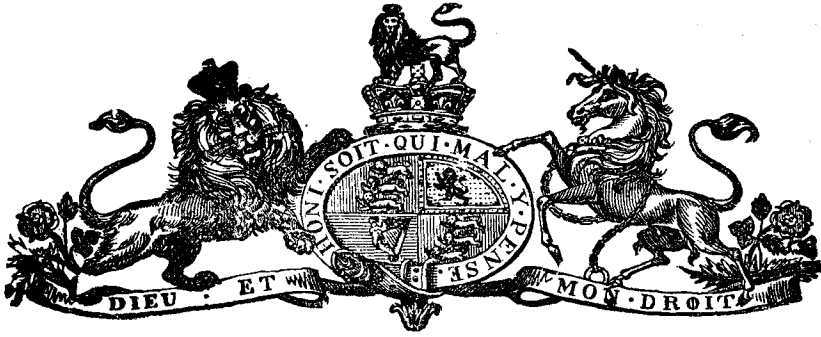


T A S M A N I A



1894.

ANNO QUINQUAGESIMO-OCTAVO

VICTORIÆ REGINÆ,

No. 2.

Amended by 59 Vict. No. 21
62 " " 51
63 " " 24

AN ACT to further amend "The Land Tax Act, 1888." A.D. 1894. [13 July, 1894.]

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 for all purposes as "The Land Tax Amendment Act, 1894." Short title.

2 This Act shall come into operation and take effect from the First day of *July*, 1894. Date of operation of Act.

3 In this Act, unless the context otherwise determines, the following words and expressions shall have the respective meanings hereby assigned to them :— Interpretation.

"The said Act" shall mean "The Land Tax Act, 1888," and every Amendment thereof. 52 Vict. No. 31.

4 In addition to the Land Tax levied and collected under the said Act, every owner of land situate in *Tasmania* and not included in the exemptions specified in Section Eight of the said Act shall, in the year 1894, at the time and in the manner in the said Act directed, pay to the Commissioner for the use of Her Majesty a further Tax of One Halfpenny for every Pound sterling of the capital value of all land in respect of which such owner shall be assessed for taxation under the said Act. Additional Land Tax payable for 1894.

Land Tax Amendment.

A.D. 1894.

Owner of land under mortgage may claim exemption from Land Tax.

5 At any time within Thirty days from the date of the delivery of any demand from the Commissioner for the payment of any Land Tax made payable by this Act, 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 the year One thousand eight hundred and ninety-four, may furnish to the Commissioner such particulars as he may require in respect of such mortgage, and upon satisfying the Commissioner of the existence of such mortgage and the amount of interest payable or paid for the year One thousand eight hundred and ninety-four, such owner shall be exempt from the payment of so much of the Land Tax payable under this Act in respect of such land as shall be equal to the amount of One Halfpenny in the Pound upon the total amount of money advanced on such mortgage.

If any such owner fails or neglects to furnish to the Commissioner within such Thirty days the particulars hereinbefore mentioned, such owner shall not be entitled to any such exemption in respect of any such mortgage as aforesaid.

Power to inspect deeds, &c.

6 The Commissioner, or any person authorised in writing by him, may at all reasonable times inspect, free of charge, all deeds, certificates, and other evidences of title, books, returns, accounts, and documents in the Lands' Titles Office, or the Office for the Registration of Deeds, or the Office of the Supreme Court, or in any other public office, and may take copies thereof or extracts therefrom. Any person obstructing or hindering the Commissioner or the person so authorised shall be liable to a penalty of Five Pounds.

Appropriation of money received as costs.

7 All sums of money recovered from any person as costs in any proceeding for the recovery of any Tax under this Act or the said Act shall be paid to the Treasurer and shall form part of the Consolidated Revenue Fund.

Acts to be read together.

8 All the provisions of the said Act, other than Sections Five and Ten thereof, shall apply to any Land Tax made payable by this Act; and this Act and the said Act, save as altered or amended by this Act, shall be read and construed together as one and the same Act.