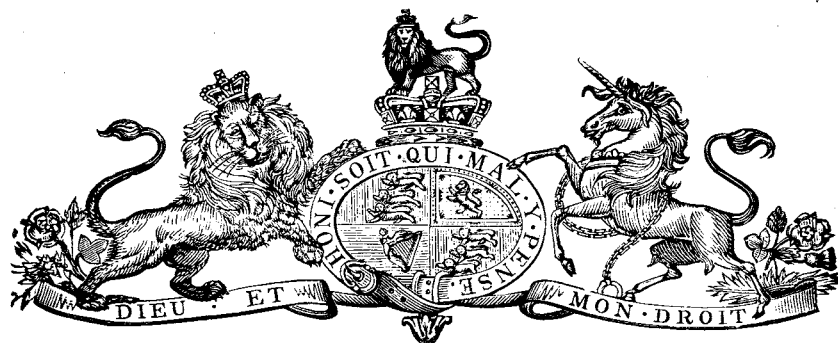


TASMANIA.

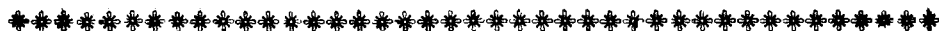


1902.

ANNO SECUNDO

EDWARDI VII. REGIS,

No. 31.



AN ACT to further amend "The Land Tax Act, 1888." A.D. 1902.  
[20 December, 1902.]

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, 1902." Short title.

**2** 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.

"Assessed value" shall mean the capital value at which any land is for the time being assessed under the provisions of "The Assessment Act, 1900." 64 Vict. No. 4.

**3** The Act set forth in the Schedule hereto to the extent therein specified is hereby repealed. Repeal.

4d.]

*Land Tax Amendment.*

A.D. 1902.

Owners of land  
to pay Tax on  
land.

**4** 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 One thousand nine hundred and three and every succeeding year, until the Thirty-first day of *December*, One thousand nine hundred and eight, at the time and in the manner in the said Act directed, pay to the Commissioner, for the use of His Majesty, a Tax at the rate herein-after mentioned for every Pound sterling of the capital value of all lands in respect of which such owner shall be assessed for taxation under the said Act, that is to say :—

Where the assessed value is under £5000, a Tax of One Half-penny in the Pound sterling.

Where the value is £5000 and is under £15,000, a Tax of Five-eighths of a Penny in the Pound sterling.

Where the value is £15,000 and is under £40,000, a Tax of Three Farthings in the Pound sterling.

Where the value is £40,000 and is under £80,000, a Tax of Seven-eighths of a Penny in the Pound sterling.

Where the value is £80,000 and over, a Tax of One Penny in the Pound sterling.

Land held by  
trustee, &c.

**5** Where land is owned by any person or persons in a representative capacity, such land shall, for the purposes of taxation under this Act, be deemed separate and distinct from land owned by him beneficially.

Land held by  
trustee, &c., in  
respect of  
different estates.

**6** Where a representative taxpayer is so chargeable as aforesaid in respect of land as trustee of Two or more estates under different instruments or appointments, the land forming part of each of such estates shall, for the purposes of taxation under this Act, be deemed separate and distinct from the others.

Land held by  
tenants in com-  
mon, &c.

**7** Where land is assessed as being owned by Two or more persons in tenancy in common, joint-tenancy, partnership, or on a joint account, such land shall, for the purposes of taxation under this Act, be deemed separate and distinct from the land owned by each of such persons.

Commissioner  
may require  
information, &c.

**8** The Commissioner may, if he thinks fit, from time to time, and at any time, require any person claiming to be the owner of land under any of the conditions specified in any of the last Three preceding Sections, to furnish any information in writing or by verbal communication, and to produce for examination by the Commissioner, or by any person appointed by him for that purpose, at such time and place as may be appointed by the Commissioner, any deeds, instruments, or other documents or writings in his custody or under his control as may be necessary to enable the Commissioner to determine the rate at which such owner is liable to taxation under this Act in respect of any land.

Acts to be read  
together.

**9** This Act and the said Act, save as altered and amended by this Act, shall be read and construed together as one and the same Act.

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*Land Tax Amendment.*

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**SCHEDULE.**

A.D. 1902.

**ACT TO BE REPEALED.**

Sect. 3.

<i>Date and Number of Act.</i>	<i>Title of Act.</i>	<i>Extent of Repeal.</i>
52 Vict. No. 31	"The Land Tax Act, 1888"	Sections 5 and 33



