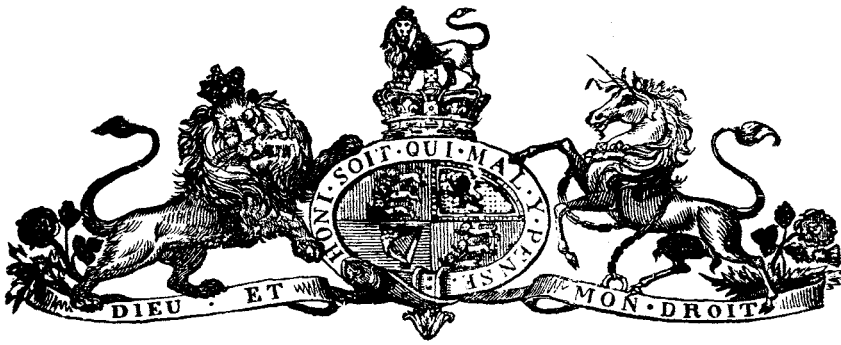
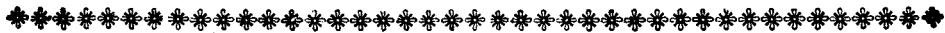


T A S M A N I A.



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ANNO QUADRAGESIMO-TERTIO  
VICTORIÆ REGINÆ,  
No. 12.



AN ACT to impose Duties on certain Real and Personal Estate. [26 February, 1880.] A.D. 1880.

**W**HEREAS it is expedient that a portion of the Public Revenue should be raised by means of Duties on certain Real and Personal Estate : 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 as “The Real and Personal Estates Duties Act, 1880.” Short title.

**2** In this Act, and in any Regulations made hereunder, unless the context otherwise requires— Interpretation.

“Land” and “lands” includes lands, tenements, and hereditaments :

“District” includes the City of *Hobart Town*, the Town of *Launceston*, every Rural Municipality, every Municipal District which is not a Municipality, and *Tasman’s Peninsula* :

“Person” includes Company :

“Prescribed” means prescribed by regulations under this Act :

“Proprietor” or “Owner” shall mean the person for the time being in the actual receipt of or entitled to receive, or who, if the property were let to a tenant, would be entitled to receive, the rents and profits of any property, whether as beneficial owner, trustee, mortgagee in possession, or otherwise :

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“Mortgage” means any charge whatsoever upon real property, or any interest therein, whether created by deed, will, or any other instrument, or in any other manner whatsoever, and includes a rent charge :

“Mortgagee” includes the person entitled to a mortgage or any part thereof, and the person entitled to receive the interest or any part of the interest payable in respect of any mortgage :

“Company” means any Company, Association, or Partnership registered or formed under or carrying on business under or in pursuance of some Act of the Legislature of this Colony :

“Commissioners” means the Commissioners appointed under this Act or either of them :

“Dividend” means every sum of money intended to be paid or distributed to or among any shareholders of or in any company, whether the same is derived from income or from capital.

**Duties to be levied.** 3 On and after the First day of *February*, 1880, there shall be annually charged, raised, levied, collected, and paid unto and for the use of Her Majesty, Her heirs and successors, the several Duties mentioned in the following Schedules ; that is to say—

## SCHEDULE A.

For and in respect of all lands in *Tasmania* there shall be charged yearly in respect thereof for every Twenty Shillings of the assessed annual value thereof, as shown by the Assessment Rolls hereinafter mentioned, the sum of Ninepence and a proportionate sum for every part of such Twenty Shillings.

## SCHEDULE B.

For and in respect of all dividends declared, or ascertained, or becoming due from any Company carrying on business in *Tasmania* there shall be charged for every Twenty Shillings of the amount of such dividends the sum of Ninepence, and a proportionate sum for any part of such Twenty Shillings.

**Duties when payable.**

4 The duties imposed by this Act under Schedule A shall become due and payable on the First day of *August*, 1880, and on the like day in every succeeding year.

The duty imposed by this Act under Schedule B shall become due and payable when and so soon as the dividend in respect of which such duty is payable is declared or ascertained.

**Duty under Schedule A, how to be collected for 1880.**

5 For the purpose of raising, levying, collecting, and receiving the Duty under Schedule A, in and during the year 1880, it shall be lawful for the Commissioners, with the consent of the Governor in Council, to raise, levy, collect, and receive the said Duty on the assessed annual value of land as shown in every Assessment or Valuation Roll in force in every District on the First day of *May*, 1880, save that as to *Tasman's Peninsula* the said Duty shall in the year 1880 be raised, levied, collected, received, and paid on the assessed annual value of all land comprised in the Valuation Roll for the said Peninsula when the said Duty shall be demanded under this Act.

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**6** Nothing in this Act shall extend or apply to any "Certified Friendly Society" under *The Friendly Societies Act*, nor shall any such Society be liable to pay any duty under this Act.

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Act not to apply to Friendly Societies.

**7** The Governor in Council shall appoint two fit and proper persons to be Commissioners for the purposes of this Act, and may, from time to time, remove or suspend any such Commissioner; and as often as any Commissioner dies, resigns, or becomes incapable to act, or is removed or suspended, the Governor in Council shall appoint, either permanently or temporarily, another fit and proper person to be a Commissioner in the place of the Commissioner so dying, resigning, or becoming incapable to act, or removed or suspended; and the Governor in Council may pay, out of the moneys arising under this Act, such salaries and allowances to such Commissioners as he sees fit.

Governor in Council to appoint Commissioners.

**8** The Governor in Council may, from time to time, appoint and employ such collectors, and other officers as he deems necessary and proper for the purposes of this Act; and may, from time to time, suspend from office or remove any such officer and appoint some other person in his place or stead; and may pay to such officers out of the moneys arising under this Act such salaries or allowances as the Governor in Council thinks reasonable.

Appointment of collectors and other officers.

**9** The *Gazette* containing any notice of the appointment of any Commissioner, collector, or other officer shall on the production thereof alone be evidence of any such appointment.

*Gazette* evidence of appointment.

**10** The duties by this Act imposed shall be under the direction and management of the Commissioners; and such Commissioners may do all such acts and things as they may deem necessary or expedient for raising, levying, collecting, receiving, and accounting for the said duties, and for putting this Act into execution in as full and ample a manner as possible, but subject in all matters not specially provided for in this Act, or the Regulations made hereunder, to the approval of the Governor in Council.

Duties to be under the management of Commissioners;

The Commissioners may examine upon oath all persons who appear to give evidence before them, and any Commissioner may administer the oath necessary for that purpose.

who may examine upon oath.

**11** The Commissioners shall on or before the First day of *May*, 1880, and on or before the like day in every succeeding year, make, for the purposes of this Act, such Assessment Rolls as are hereinafter described, and shall cause the same to be respectively published in the *Gazette* and in the respective Districts for which such Rolls are made (so soon as they conveniently can after they have been made), with a notice, specifying the time and place of holding the Court of Appeal hereinafter mentioned and to the effect that any person who considers himself aggrieved by such Assessment may appeal against the same to such Court, or may obtain redress without the necessity of appeal by satisfying the Commissioners, on or before the Sixth day before the holding of such Court, that he has well-founded ground of complaint; and immediately upon such publication such Assessment Rolls shall be in force, and shall continue and be in force except so far as the same may at any time be altered as hereinafter provided.

Commissioners to make Assessment Rolls.

It shall be lawful for the Commissioners, by notice published in the *Gazette* and in the District, to fix, and, as occasion may require, to alter the time and place of holding the said Court of Appeal, and such notice shall be published not less than Fourteen days before the holding of such Court.

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How notices to be published.

**12** Where any Assessment Roll or any notice or other matter is required to be published in any District, it shall be affixed on or near the door of every Police Office, Post Office, and Telegraph Office, in the District; and if there is no Police Office, Post Office, or Telegraph Office, in such District, then in such conspicuous places in the District as the person publishing such notice or matter thinks proper.

Assessment Rolls to be made for every District.

**13** There shall be an Assessment Roll of and for the City of *Hobart Town*, the Town of *Launceston*, every Rural Municipality, every Municipal District which is not a Municipality, and of and for *Tasman's Peninsula*, and every such Assessment Roll shall contain the following particulars,—

A description of all land comprised therein :

The situation of all such land :

The name and residence of the occupier of all such land :

The name and residence of the owner of all such land :

The area of all such land so far as practicable :

The estimated annual value of all such land.

What lands shall be assessed.

**14** The Commissioners for the purposes of this Act shall assess all land except—

Any land the property of and occupied on behalf of Her Majesty :

The Gardens of the Royal Society at Hobart Town :

The Public Gardens at Launceston :

Any Hospital, Benevolent Asylum, or other building used solely for charitable purposes :

Any Public Library or Public Museum :

Any Public School under the Board of Education :

Any church, chapel, or other building held for Public Worship :

Any land the property of and occupied by any Municipal Corporation held for Municipal purposes :

Any land held under a lease or licence under *The Waste Lands Act*, or "The Gold Fields Regulation Act, 1870," or "The Mineral Lands Act, 1877," or any Acts amending the same respectively.

Adoption of Assessment and Valuation Rolls.

**15** For the purpose of making any such Assessment Roll and for any other of the purposes of this Act, the Commissioners may, if they think proper, adopt either wholly or in part any Assessment Roll or Valuation Roll in force for any District.

Irregularity not to affect assessment. Time prescribed may be extended.

**16** The validity of any assessment shall not be affected by reason that any of the provisions of this Act have not been complied with; and if in any case any matter is not completed by the Commissioners within the time prescribed, the Governor in Council may, if he thinks fit, extend the time for completing the same.

Value of land how ascertained.

**17** In assessing the value of land under this Act the annual rent which a tenant might be reasonably expected to pay for such land shall be deemed to be the annual value of such land.

Commissioner may call for written statement of annual

**18** It shall be lawful for any Commissioner, by notice under his hand, which may be in the form in the Schedule, to call upon any person being an owner or reputed owner or occupier of any land within

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any District, for a written statement, signed by such person, of the yearly rent or value of such land, or of any other particular respecting such land which is required by the Commissioners to enable them to ascertain and assess the annual value of land within such District, and make up the assessment thereof in the manner directed by this Act; and if any such person, without reasonable excuse, fails to furnish such written statement as aforesaid to such Commissioner, within Fourteen days from the service of such notice, he shall forfeit a penalty not exceeding Twenty Pounds.

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value and other particulars.

Penalty for refusing such statement.

**19** In making any such Assessment a Commissioner may require the assistance of any Collector of Road or Municipal Rates in any District, and may from time to time, by his order in writing, direct any such Collector, or any other person whomsoever, to appear before him when, where and as often as such Commissioner thinks fit, and to produce all maps and tracings and other documents in the custody or power of any such Collector or person relating to the value of, or showing the position or boundaries of, any land within such District, and to be examined on oath, and answer such questions as such Commissioner may put to him touching any of the matters aforesaid; and such Commissioner may order any such map, tracing, or other document to be left in his possession for such time as he thinks proper; and any such person disobeying any such order of a Commissioner, or refusing to answer any such question, shall forfeit a penalty not exceeding Ten Pounds.

Assistance of Collectors of Rates, &amp;c. may be required.

**20** It shall be lawful for any Commissioner from time to time to enter into and upon any land other than a dwelling-house for the purpose of making or carrying on any assessment or revision authorised by this Act: Provided, that where it is necessary for any Commissioner to enter any building other than a dwelling-house or walled garden, orchard or pleasure ground, and the owner or occupier opposes or refuses to allow such entry, such Commissioner shall give Three days' notice to the owner or occupier requiring to be permitted to enter the same; and at any reasonable time after Three days from the delivery of such notice it shall be lawful to make such entry, such Commissioner doing as little damage as may be in the execution of the powers granted to him by this Act.

Commissioners may enter property in execution of this Act.

**21** Any person whose land is included in any such Assessment, or his attorney or agent, may appeal against the same, either on the ground that his land is over-valued, or that he is erroneously stated in the roll as the owner or occupier of any land, or that the land of some other person is under-valued or is omitted altogether from the said Assessment, or on any other ground whatsoever of the inequality, unfairness, or incorrectness of such Assessment.

Grounds of appeal.

**22** It shall be lawful for the Governor in Council, by notice in the *Gazette*, to appoint a sufficient number of Justices of the Peace for the Colony to be members of the Courts of Appeal hereinafter mentioned; and any Justice so appointed may be removed at any time and another or others appointed in the place of those removed.

Justices may be appointed to sit at Courts of Appeal.

**23** Courts of Appeal to hear and determine all appeals from such Assessment Rolls shall be held in each District, and shall be constituted in manner following:—

Constitution of Courts of Appeal.

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For the District of *Hobart Town* the Court shall consist of Two Justices of the Peace to be appointed by the Governor in Council as aforesaid, and the Mayor of *Hobart Town* for the time being; or, in case of the inability of the Mayor to act, a Justice of the Peace shall be appointed by the Governor to act instead of the Mayor;

For the District of *Launceston* the Court shall consist of Two Justices to be appointed as aforesaid and the Mayor of *Launceston* for the time being; or, in case of the inability of the Mayor to act, a Justice of the Peace shall be appointed by the Governor to act instead of the Mayor;

In each Rural Municipality the Court shall consist of Two Justices to be appointed as aforesaid, and the Warden of each Municipality for the time being; or, in case of the inability of the Warden to act, a Justice of the Peace shall be appointed by the Governor to act instead of the Warden;

In each Municipal District the Court shall consist of Two Justices to be appointed as aforesaid and the Police or Stipendiary Magistrate of each District for the time being; or, in case of the inability of such Magistrate to act, a Justice of the Peace shall be appointed by the Governor to act instead of such Magistrate;

For *Tasman's Peninsula* the Court shall consist of Three Justices of the Peace to be appointed by the Governor in Council as aforesaid.

**Court of Appeal to have powers of Court of General Sessions as to process, &c.**

**24** The Court of Appeal shall have all the powers of a Court of General Sessions of the Peace; and a Commissioner attending such Court shall have all the powers of a Clerk of the Peace in relation to the process of the Court of Appeal.

**Mode of appeal.**

**25** Every such appeal shall be commenced by a written notice in the prescribed form, or as near thereto as circumstances will permit, and be served upon a Commissioner within the period allowed for appealing. The Court may, at its discretion, refuse to award any costs to either the Commissioners or appellant, or may direct either the Commissioners or the appellant to pay to the other party to any such appeal all or so much of the costs properly and necessarily incurred in reference thereto as shall to such Court seem just; and the Court shall, upon determining such appeal, fix in a summary way the amount of the costs (if any) ordered to be paid. The amount so fixed shall be a debt due by the party ordered to pay it to the party to whom it is ordered to be paid.

**Hearing of appeals.**

**26** At the hearing of any appeal the Assessment Roll shall be produced by a Commissioner. Upon considering any relevant legal evidence that may be tendered touching the question in dispute the Court, at the same or at some adjourned or subsequent sittings, may make such order touching the matter in dispute, and costs, as shall be just, and shall cause any alteration necessitated by the decision to be immediately made in the Assessment Roll for the District, which shall be then produced to the Court, and every such alteration shall be attested by the signatures of two at the least of the members of such Court and shall be final and conclusive.

**Commissioners authorised to revise Rolls.**

**27** The Commissioners may at any time after any Assessment Roll has been made by them, alter such Assessment Roll, and shall

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insert the name of any person, or the description and valuation of any land, which ought to be included in or has been omitted from such Assessment Roll, and shall make all insertions, additions, alterations, or amendments in the Assessment Roll which may appear to be necessary by reason of the change of ownership, occupation, limits, or value of any land, or the improvements on any land; and may cause to be made any specific or particular assessment which may be necessary for any of such purposes; and every such insertion, addition, alteration, and amendment shall be valid and effectual for all purposes, and notice thereof shall be published in the *Gazette*, and in the district, in order that all persons thereby affected may have opportunity afforded to them to appeal to the then next Court of Appeal, held in the District not less than Fourteen days after the publication of such notice, against such insertion, addition, alteration, or amendment being made; and every such person shall be entitled to appeal to such Court of Appeal in the same manner as persons are hereinbefore entitled to appeal to the Court of Appeal.

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**28** The right of the Commissioners to recover duties in respect of any land shall not be suspended by any notice of appeal; but if the appellant succeeds on such appeal, the amount (if any) of duties received by the Commissioners in excess of the amount which, according to the decision on such appeal, the Commissioners were entitled to recover from him, shall forthwith be repaid to him by the Commissioners.

Right to recover duties not suspended by appeal.

**29** No Statute of Limitations shall affect any action or other proceeding which shall be brought for the recovery or enforcement of any duties under this Act.

Statute of Limitations not to affect proceedings for recovery of duties.

**30** All owners respectively shall be liable to pay the duty chargeable under Schedule A. in respect of the land of which they are the respective owners.

Owners of land liable to pay duty under Sch. A.

**31** The duty under Schedule A shall be payable in the first instance by the occupier of the land at the time of demand or levy, as the case may be; but every occupier, if tenant, shall be entitled to recover from his landlord the whole amount of such duty paid by or recovered from him as money paid to the use of the landlord, or the same may be deducted from, or set-off against, the rent then due or thereafter to become due; and such landlord, if tenant to another of the same land may in like manner recover or deduct from his landlord a sum equal to that recovered or deducted from him as aforesaid, and so on between successive landlords and tenants.

Occupiers liable for duty under Schedule A. in first instance.

**32** The duty imposed under Schedule A where payable in respect of any land assessed at the annual value of Twenty Pounds or under, or where payable in respect of any land which is let to weekly or monthly tenants, or where payable in respect of any land belonging to one owner the buildings upon which are let out in apartments, shall be payable and be paid by the owner in the first instance instead of the occupier or occupiers thereof.

In certain cases duty on Land payable by the owner in the first instance.

**33** When the duty under Schedule A is not paid by the occupier of any land assessed under this Act within the time limited for that purpose, or in case there is no occupier of any such land, or the occupier

Duty recoverable from owner if occupier does not pay.

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cannot be found or is not known, then the owner shall be liable and compellable to pay such duty, notwithstanding that any proceedings have been taken or are pending against the occupier.

Where land under mortgage proportionate part of duty to be deducted by mortgagor.

**34** In every case where any land liable to duty under this Act is subject to a mortgage, and the mortgagor or the person liable to make any annual payment or any payment by way of interest in respect of such mortgage shall have paid such duty, such mortgagor or person shall be entitled to recover from the mortgagee of such land a sum equal to Ninepence for every pound payable by such mortgagor or person for such interest to such mortgagee, as if such sum were money paid to the use of such mortgagee, or such sum may be deducted from or set off against the interest then due or thereafter to become due.

Exemptions.

**35** No Municipal Corporation, Road Trust, or Building Society shall be liable to pay or shall be charged with any duty under this Act in respect of any mortgage.

Person in possession of Crown Land under contract of purchase to pay duty.

**36** Notwithstanding anything herein contained to the contrary, land of the Crown in the possession or occupation of any person under a contract to purchase the same shall be assessed and charged in respect of the assessed annual value thereof, and every such person shall be chargeable with and pay a sum bearing the same proportion to the whole amount of duty chargeable in respect of such property as the amount of purchase money paid, together with the amount overdue, if any, by him bears to the whole amount of the purchase money of such property.

Person in possession of Crown Land under Location Order to pay duty.

**37** Every person who is in the possession or occupation of any land held under or from the Crown by virtue of any Location Order, or other authority from any Governor of *New South Wales* or any Lieutenant-Governor of this Colony, and every person claiming derivatively from, through, or under any other person originally claiming under any such Location Order or other such authority as aforesaid, shall be deemed to be the owner of such land for the purpose of being assessed and charged in respect of the assessed annual value thereof with the duty under this Act and shall pay the same.

Companies not to carry on mining business unless registered or formed under some Act.

**38** Notwithstanding anything contained in "The Mining Companies Limited Liability Act, 1869," no company, association, or partnership heretofore or hereafter formed for mining purposes and consisting of more than six persons, may be formed or may carry on any mining business that has for its object the acquisition of gain to such company, association, or partnership, or to the individual members thereof, unless it is registered as a Company under some Act of the Parliament of *Tasmania*, or is formed in pursuance of some such Act; and every company, association, or partnership formed or carrying on business contrary to the provisions of this Section shall incur a penalty not exceeding Five Pounds for every day during which such default continues; and every member, director, and manager of, and every person interested in such company, association, or partnership who knowingly and wilfully authorises and permits such default shall incur the like penalty.

Company to forward to Treasurer declaration of

**39** Every company having its head office or chief place of business in *Tasmania*, when and so often as any dividend has been declared,



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paid, or become due to any shareholders in such company, shall, within Seven days from the time when such dividend has been declared, paid, or become due, forward to the Colonial Treasurer a Declaration under the Act of the 8th Will. 4, No. 2, in such form as may be prescribed, under the hand of and made by the manager, public officer, or a director of such company stating the amount of such dividend, and showing the date when the same was so declared, paid, or became due, and shall at the same time pay to the Colonial Treasurer a duty equal to the sum of Nine Pence for every Twenty Shillings and a proportionate sum for every part of such Twenty Shillings of the amount of such dividend: Provided that the provisions of this Section shall not extend to any Savings' Bank.

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amount of dividend declared, &c., and pay sum of Nine Pence for every £ of such dividend.

**40** It shall not be lawful for any company whatsoever to declare any dividend for distribution amongst the shareholders in any company unless such company is registered as a company under some Act of the Parliament of *Tasmania*, or is formed in pursuance of some such Act.

Dividend not to be declared unless company registered.

**41** It shall not be lawful for the person charged with the payment of any dividend to distribute the same amongst the persons entitled thereto until the duty payable in respect thereof shall have been paid.

Dividend not to be distributed until duty paid.

**42** The manager, public officer, or director of any company who shall pay the duty under Schedule B, shall be entitled to deduct and retain for the use of such company, from the dividend payable to any person entitled thereto, a sum bearing the same proportion to the said duty as the amount payable to such person bears to the dividend upon which such duty has been paid.

Manager may deduct duty from dividend payable to person entitled.

**43** The provisions contained in Section Thirty-nine shall apply to every Company carrying on business in *Tasmania* which has not its head office or chief place of business in *Tasmania*, but every such Company shall only pay duty upon the dividends declared paid or due to shareholders being upon the *Tasmanian* Register of shareholders in such Company: Provided that if there shall be no Tasmanian shareholders, or, being such, if the duty upon the amount of such dividends does not amount in any year to the sum of Fifty Pounds, such Company shall pay the sum of Fifty Pounds or so much thereof as shall not have been previously paid in respect of the duty payable under Schedule B, and if the said duty shall exceed Fifty Pounds, but shall not exceed One hundred Pounds, then such Company shall pay the sum of One hundred Pounds or so much thereof as shall not have been previously paid in respect of such duty.

Application of preceding provisions to foreign Companies.

**44** If any Company makes default in complying with any provision of this Act, such Company shall incur a penalty not exceeding Five Pounds for every day during which such default continues; and every director and manager of the Company who knowingly and wilfully authorises or permits such default shall incur the like penalty.

Penalty on company making default in complying with this Act.

**45** If any statement, declaration, or other document required by this Act is false in any particular to the knowledge of any person who signs the same, such person shall be guilty of a misdemeanor, and being convicted thereof shall be liable, at the discretion of the Court, to be imprisoned for any term not exceeding Three years, or to a penalty not exceeding One hundred Pounds.

Penalty for making false statements, &c.

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*Miscellaneous.*

Differences may be decided by Judge of Supreme Court.

**46** Subject to the provisions of this Act, if any difference shall arise between landlord and tenant, or mortgagee or owner, or between any persons whatsoever, concerning the said taxes, the same shall be summarily decided by a Judge of the Supreme Court sitting in chambers.

Judges to make Rules.

**47** It shall be lawful for the Judges of the said Court to make such Rules from time to time as they see fit for regulating the mode of deciding all such differences, and for prescribing the forms to be used in connection therewith.

Trustees and guardians of incapacitated persons to be liable to pay duties.

**48** The trustee, agent, receiver, guardian, or committee of any person being an infant or married woman, or being a lunatic or an idiot or insane person, and having the direction, control, or management of the property or concerns in *Tasmania* of such infant, married woman, lunatic, idiot, or insane person, whether such infant, married woman, lunatic, idiot, or insane person shall reside in *Tasmania* or not, shall be liable to pay the said duties in like manner and to the same amount as such infant would if of full age, or such married woman would if sole, or such lunatic, idiot, or insane person would if capable of acting for himself; and any person not resident in *Tasmania* shall be liable to pay in the name of such trustee, guardian, or committee, or of any agent or receiver having the receipt of the annual value of any land or of any mortgage or dividends arising as herein mentioned and belonging to such person in the like manner and to the like amount as such person would be liable to pay if resident in *Tasmania* and in the actual receipt thereof; and every such trustee, guardian, committee, agent, or receiver shall be answerable for the doing of all such acts, matters, and things as shall be required to be done under the authority of this Act.

Trustees, &c. may retain duties out of trust and other moneys.

**49** Where any person, being trustee, agent, or receiver, guardian, or committee of or for any person, shall be liable to pay any duty under this Act in respect of such person, or where any manager, public officer, clerk, or other officer of any corporation, company, fraternity, or society shall be liable to pay any duty in respect of such corporation, company, fraternity, or society, it shall be lawful for every such person who shall be liable as aforesaid by and out of the money which shall come to his hands as such trustee, agent, or receiver, guardian, or committee as aforesaid, or as such manager, public officer, clerk, or other officer, to retain so much and such part thereof from time to time as shall be sufficient to pay such duty, and every such trustee, agent, or receiver, guardian, or committee, manager, public officer, clerk, or other officer shall be and is hereby indemnified against every person, corporation, company, fraternity, or society whatsoever for all payments which he shall make in pursuance and by virtue of this Act.

Married women having separate property.

**50** Any married woman having, or being entitled to any property or profits to her sole or separate use, shall be chargeable with and liable to pay the like duties, and in like manner as if she were actually sole and unmarried.

Contracts not to be contrary to this Act.

**51** No contract, covenant, or agreement between landlord and tenant, or mortgagor or mortgagee, or any other persons, heretofore or hereafter to be made, touching the payment of duties to be charged upon such

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persons or upon their lands under this Act, shall be deemed or construed to extend to the duties chargeable under this Act, nor be binding contrary to the intent and meaning of this Act; but all such duties shall be paid as herein provided, and all deductions and repayments shall be made and allowed accordingly, notwithstanding any such contract, covenant, or agreement. A.D. 1880.

**52** If any officer shall divulge the contents of any form or any information contained therein under this Act, except as required by this Act, he shall, for every such offence, be liable to a penalty not exceeding One hundred Pounds. Officer divulging information liable to penalty.

**53** Before legal proceedings are taken for the recovery of any duty under this Act a Collector shall forward a demand in writing by the post, addressed to the usual or last known place of abode of the person liable to pay the same, setting forth in such demand the amount of duty due, the place where the same is to be paid, the hours of the day between which such payment is to be made, and the place where and date when such demand is posted: Demand of duties may be sent by post.

Whenever any such demand is sent by the post the collector shall retain a duplicate of the demand; and the production by the collector of such duplicate shall be evidence of the demand having been delivered to the person to whom it is addressed on the day on which such demand would, in ordinary course of post, have been received at the Post Office where letters addressed as aforesaid would be finally received for delivery. And any notice required to be given to any such owner or occupier may, if there be no occupier, be affixed to some conspicuous part of the land or premises, and it shall not be necessary in any notice to any owner or occupier of any land or premises to name such owner or occupier.

**54** All persons liable to pay any amount of duty from whom the same is demanded as aforesaid, are hereby required to pay the same at the place and between the hours of the day mentioned in such demand; and in case the amount of duty mentioned in such demand is not paid within Fourteen days after the day on which such demand would in the ordinary course of post have been received at such last-mentioned Post Office, such proceedings may be had for the recovery of such amount of duty as are hereinafter mentioned. If duty so demanded not paid within 14 days after demand, proceedings may be taken.

**55** In all cases in which by this Act a demand is required to be made by the Collector on the person liable to pay any amount of duty, the Collector is hereby authorised to name in such demand some place at which the duty demanded is to be paid; and such duty shall thereupon be payable at such place. Collector may in all cases name a place for payment of duty.

**56** Notwithstanding anything contained in this Act, the amount of duty so demanded as aforesaid may be forwarded to the Collector by post, so that the same shall in the ordinary course of post be delivered to the Collector within the said period of Fourteen days; and any letter or packet containing any such amount of duty addressed to any Collector which is posted at any Post Office shall be registered free of charge, and transmitted to such Collector free of postage: Provided, that on the outside of such letter or packet the sender thereof shall subscribe his name and address, and a statement of the contents thereof in such form as the following:—“Land Duty”—or other appropriate designation of the duty enclosed: Provided also, that no such person sending any such letter Payment may be made by post.

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or packet by the post shall be relieved from liability to pay the amount of duty demanded, unless such amount of duty is actually received by the Collector.

Unpaid duties  
may be recovered  
by judgment in  
Supreme Court.

**57** If any person liable to pay any duty under this Act shall neglect to pay the same before the expiration of the time mentioned for taking proceedings in Section Fifty-four of this Act, a Commissioner, without prejudice to his right to recover such duty in any other way, may give a certificate to the Crown Solicitor of *Tasmania* certifying that such duty remains unpaid, and stating the amount due and the name and place of abode or business of the person liable to pay the same, and upon receipt of such certificate the Crown Solicitor shall cause a final judgment to be signed in the Supreme Court for the amount of such duty and Twenty Shillings for costs; and every such judgment may be in the form following; that is to say,—

*Tasmania* to wit: In the Supreme Court of *Tasmania*:

Be it remembered that Attorney-General of  
our said Lady the Queen for said Lady the Queen, gives the  
Court here to understand and be informed that  
is indebted to our said Lady the Queen in the sum of  
by virtue of "The Real and Personal Estates Duties Act, 1880:"  
Therefore, on the day of it is con-  
sidered by the Court here that our said Lady the Queen do  
recover against the said the said sum, and also  
the sum of Twenty Shillings for costs, making altogether the  
sum of

Or may be levied  
by distress.

**58** If any duties payable under this Act, or any arrears thereof, are unpaid after the expiration of the time mentioned for taking proceedings in Section Fifty-four of this Act, a Commissioner or collector, or his assistant, may thereupon, without any warrant, enter into any part of any land assessed under this Act, and in respect of which default has been made in payment of any duty, and distrain the goods and chattels found therein or thereon to whomsoever the same may belong; or may enter into any other land, occupied by any person liable to the same duties, and on whom a demand to pay the same has been served personally, and distrain his goods and chattels therein and thereon; and if the sums for which the distress is taken, together with reasonable costs thereof, be not paid within five days after the distress has been made, then the said distress, or so much as shall be sufficient to pay such duties and costs, may be sold, and any overplus shall be returned to the owner of the goods.

Constables to  
aid in making  
distress.

**59** In all cases where a distress is authorised by this Act to be made, all constables shall, on being required by a collector, aid in making a distress or sale under a penalty for refusal not exceeding Five Pounds.

Service of notices.

**60** All notices by this Act required to be given to any Commissioner or officer under this Act, or to the owner or occupier of any land or premises or any other person may, except as otherwise provided, be served personally upon such owner, occupier, or person, or left with some inmate of his place of abode, or by forwarding the same by post addressed to the usual or last known place of abode of such person.

Notices may be in  
writing or print.

**61** Every notice, demand, or like document given by or on behalf of the Commissioners under this Act may be in writing or print, or

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partly in writing and partly in print, and shall be sufficiently authenticated if signed by a Commissioner or by the officer by whom the same is given. A.D. 1880.

**62** The Governor in Council may, from time to time, frame such Regulations as may be necessary for fully carrying out the objects and intentions of this Act, and may by such Regulations appoint such penalties as he deems necessary for enforcing compliance with such Regulations; but no such penalty shall exceed the sum of Ten Pounds. Regulations.

All such Regulations shall be published in the *Gazette*, and thereupon shall have the force of law and be deemed to be part of this Act, and they shall be laid before both Houses of Parliament as soon as may be after the making thereof.

**63** All offences against this Act or any Regulation, and all penalties and sums of money imposed or made payable by this Act or any Regulation, shall, where no other mode of proceeding is provided, be heard, determined, and recovered in a summary way by and before any Two Justices of the Peace, not being Commissioners under this Act, in the mode prescribed by *The Magistrates Summary Procedure Act*; and any person aggrieved by any penalty or sum of money imposed or made payable in a summary way under this Act, may appeal therefrom in the mode prescribed by *The Appeals Regulation Act*. Recovery of penalties. Appeal.

**64** All penalties imposed under this Act shall be appropriated one half thereof to the Consolidated Revenue Fund and the other half to the use of the person suing for the same. Appropriation of penalties.

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## SCHEDULE.

## FORM OF NOTICE CALLING UPON AN OWNER, &amp;c. OF LAND TO STATE PARTICULARS OF SUCH LAND.

District of [*name of District.*]To [*name of Owner, reputed Owner, or Occupier, as the case may be.*]

You are hereby required, within Fourteen days from the date of this notice, to furnish to me at [*office or place of abode of Commissioner*] a written statement signed by you of the following particular (or particulars) respecting [*here describe land as a farm called Newlands situate near Longford of which you are the Occupier*] which is [*or are*] required by the Commissioners under "The Real and Personal Estates Duties Act, 1880," to enable them to ascertain and assess the annual value of land within the said District of [*name of District*] and make up the Assessment thereof in the manner directed by the said Act; that is to say,

[*Here insert Questions respecting the Particulars required by the Commissioner. Examples of the Questions are given in the margin.*]

Who is the owner of the land?

What is the rent actually paid for the land?

Upon what, if any, conditions do you hold the land?

What in your estimation is the annual value of the land?

What are the Christian names and surname of the owner of the land?

What is the area of the land?

How much of the land is under cultivation?

What are your Christian names and surname?

Describe the buildings on the land fully?

What number and description of stock are usually supported on the land?

What is the produce of its mines or quarries?

And so forth.

And take notice that if you fail to furnish me with such statement within the time specified you will forfeit a penalty of Twenty Pounds.

Dated this                      day of                      18

A.B.

*A Commissioner under the said Act.*