

(c) by adding at the end thereof the following sub-section :—

“(10.) Where the Commissioner is satisfied that flour has been purchased for consumption in the Northern Territory at a price which includes tax paid or payable in respect of the flour, and that the flour so purchased has been consumed in the Northern Territory, he may pay to the purchaser an amount equal to the tax so paid or payable.”.

Discontinuance
of tax.

5. Section thirty-four of the Principal Act is amended by omitting the word “preceding” and inserting in its stead the word “succeeding”.

LAND TAX ASSESSMENT.

No. 14 of 1934.

An Act to amend section twenty-eight of the *Land Tax Assessment Act 1910-1930*, as amended by the *Financial Relief Act 1932*.

[Assented to 30th July, 1934.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

Short title
and citation.

1.—(1.) This Act may be cited as the *Land Tax Assessment Act 1934*.

(2.) The *Land Tax Assessment Act 1910-1930**, as amended by the *Financial Relief Act 1932†*, is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Land Tax Assessment Act 1910-1934*.

Lessors and
lessees of land
leased before
the
commencement
of the Act.

2. Section twenty-eight of the Principal Act is amended by adding at the end of paragraph (aa) of sub-section (3.) the following proviso :—

“Provided further that where, by any State Act, provision has, prior to the commencement of this proviso, been made for a percentage reduction in annual rents reserved in leases of Crown lands, the annual rents reserved in those leases shall be deemed to be the annual rents payable prior to the percentage reduction ;”.

Application of
Act.

3. The amendment effected by section two of this Act shall apply to assessments for the financial year beginning on the first day of July, One thousand nine hundred and thirty-three and all subsequent years.

* Act No. 22 of 1910, as amended by No. 12, 1911; No. 37, 1912; No. 29, 1914; No. 33, 1916; No. 29, 1923; No. 32, 1924; No. 50, 1928; No. 80, 1927; No. 34, 1928; No. 1, 1930; and by No. 8, 1930.

† Act No. 64 of 1932.