



## LAND AND INCOME TAXATION AMENDMENT ACT 1983

No. 60 of 1983

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**AN ACT to amend the Land and Income Taxation Act 1910.**

[Royal Assent 2 December 1983]

**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 and Income Taxation Amendment Act 1983*. Short title.

Commence-  
ment.

**2**—This Act shall be deemed to have commenced on 1st July 1983.

Principal Act.

**3**—In this Act, the *Land and Income Taxation Act 1910\** is referred to as the Principal Act.

Amendment of  
section 2 of  
Principal Act  
(Interpre-  
tation).

**4**—Section 2 (1) of the Principal Act is amended as follows:—

(a) by inserting the following definition after the definition of “ flat ”:—

“ forestry undertaking ” means an undertaking involving the work of planting trees, or tending trees planted, within a tract of land with a view to selling the trees, or the timber obtained from the trees, after they have been felled;

(b) by omitting the definition of “ primary production ” and substituting the following definition:—

“ primary production ” means production resulting from a substantial agricultural, horticultural, viticultural, forestry, orcharding, pastoral or dairy farming, horse breeding, poultry farming, or apicultural undertaking, or any 2 or more of those undertakings.

Amendment of  
section 2A of  
Principal Act  
(Rural land).

**5**—Section 2A of the Principal Act is amended by omitting subsections (4) and (5).

Insertion in  
Principal Act  
of new  
sections 12A,  
12B, and 12C.

**6**—After section 12 of the Principal Act the following sections are inserted:—

Special  
provision  
relating to  
parcels of  
rural land.

12A—(1) Two or more persons who are owners of different estates or parcels of rural land may, in any year of tax, apply to the Commissioner to treat those estates or parcels for the purpose of land tax in respect of that year as if they were a single estate or parcel.

(2) An application under subsection (1) shall be jointly made by all the owners of the estates or parcels to which the application relates in a form approved by the Commissioner.

\* 1 Geo. V No. 47. For this Act, as amended to 1959, see the Reprint of Statutes (1826-1959), Vol. 3, p. 225. Subsequently amended by No. 39 of 1960, No. 41 of 1961, No. 55 of 1965, No. 80 of 1971, No. 75 of 1973, No. 74 of 1976, No. 85 of 1977, No. 72 of 1978, No. 55 of 1979, and Nos. 9 and 78 of 1982.

(3) The Commissioner may require any applicant under this section to provide such further particulars in relation to the application as the Commissioner deems necessary in order to determine the application.

(4) The Commissioner shall not grant an application unless he is satisfied that at the commencement of the year of tax the estates or parcels of rural land to which the application relates are farmed by the persons making the application under the one management as a single estate or parcel.

(5) Subject to this section, the Commissioner may grant an application or refuse to grant an application.

(6) Where the Commissioner grants an application under this section in respect of estates or parcels of rural land, land tax shall be levied on that land as if it were a single estate or parcel.

12B—(1) The onus of establishing to the satisfaction of the Commissioner the fact that estates or parcels of rural land to which an application made under section 12A relates are, at the commencement of the year of tax referred to in that application, farmed by the persons making the application under the one management as one unit of rural land is on the owners of those estates or parcels of rural land and, unless and until those owners so establish that fact, the Commissioner may assess the land tax payable in respect of those estates or parcels of rural land in accordance with section 12.

Onus of  
establishing  
certain facts  
on owners.

(2) Where the Commissioner has assessed the estates or parcels of rural land in accordance with section 12 and the owners of those estates or parcels of rural land subsequently establish to the satisfaction of the Commissioner the fact required under subsection (1) to be established, each of those owners is entitled to an amendment to any assessment made pursuant to section 12 in respect of those estates or parcels.

12C—(1) Where 2 or more persons have been granted an application under section 12A in respect of estates or parcels of rural land, those persons shall be jointly and severally liable for the full payment of land tax payable in respect of those estates or parcels of land.

Liability of  
owners of  
rural land  
in certain  
cases.

(2) Where 2 or more persons are jointly and severally liable for land tax under subsection (1), they may nominate one of their number to be the person from whom the Commissioner may seek payment of that land tax in respect of the relevant year of tax.

(3) A nomination made under subsection (2) is deemed to be a nomination notwithstanding that at the time the nomination was made, one or more persons referred to in that subsection did not join in making that nomination.

(4) Where—

(a) a nomination is not made pursuant to subsection (2);  
or

(b) a nomination is made pursuant to that subsection but the person nominated fails to make payment of land tax when required to do so pursuant to section 170,

the Commissioner may nominate one of the persons referred to in that subsection to be the person from whom he may seek payment of land tax payable by those persons.