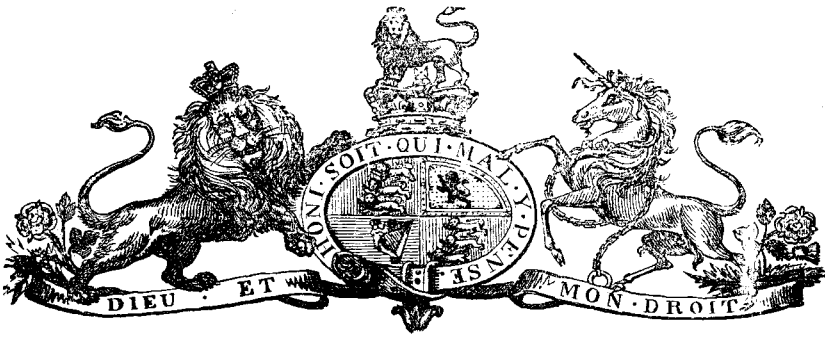


T A S M A N I A.



1888.

ANNO QUINQUAGESIMO-SECUNDO

VICTORIÆ REGINÆ,

No. 31.

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AN ACT to impose a Tax upon Land in A.D. 1888.  
*Tasmania.* [16 October, 1888.]

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 Act, Short title. 1888.”

2 This Act shall commence and come into operation on the First Commencement day of *January*, One thousand eight hundred and eighty-nine.

3 In this Act, unless the context otherwise determines—  
“This Act” shall include all Regulations to be made under it :  
“Owner” as applied to any land means the person for the time being in the actual receipt of or entitled to receive, or who, if the land were let to a tenant, would be entitled to receive, the rents and profits thereof, whether as beneficial owner, trustee, mortgagee in possession, or otherwise ; and shall include any person in the possession of any land under any lease or other instrument conferring possession of such land for any term not less than Ten years, without reserving any rent or reserving any annual rent or other periodical payment less than the annual rent that could reasonably be demanded for the use and occupation of such land :

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- “Mortgage” means any charge whatsoever upon land, 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 :
- “Person” includes “Company” :
- “Company” includes—
- Every company, association, partnership or firm of more than Six persons, whether corporate or unincorporate, and wheresoever and howsoever incorporated, associated, or formed, which carries on business in this Colony :
- Every mutual or co-operative company or association consisting of more than Six persons, whether in partnership or not, and whether for profit or not, which carries on business in this Colony, not being a “Certified Friendly Society,” or Savings Bank established under the Act of Council of the 12th *Victoria*, No. 1 :
- Every company, association, or partnership which carries on business in this Colony under any Charter or Letters Patent :
- “Commissioner” means the Commissioner of Taxes appointed under this Act :
- “Occupier,” used with reference to any property, shall mean the person entitled to the immediate possession and occupation thereof :
- “Assessment” means an estimate of the value of any property, as well as the amount of tax imposed on any property :
- “Tax” means the charge or duty upon real property to be collected under the provisions of this Act :
- “Trustee” includes executor or administrator, and any person having or taking upon himself the administration or control of property affected by any expressed trust, or having by law the direction, control, or management of the property of a person under any legal disability :
- “Agent” shall mean and include any agent or receiver and any guardian or committee of any person being an infant, or lunatic, or idiot, or insane person, and having the direction and control or management of the property or business in *Tasmania* of such infant, or lunatic, or idiot, or insane person :
- “Writing” includes printing, and any matter partly written and partly printed :
- “Capital value” of any land shall mean the sum for which the fee simple of such land would sell at the time it is assessed for taxation under this Act :
- “Taxpayer” shall include every person who shall be liable to pay any tax pursuant to this Act, and, for the purposes of any provision relating to any return, shall include

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every person required by any regulation to furnish such A.D. 1888.  
Return :

“Treasurer” shall mean the Treasurer of the Colony for the time being :

“Notice” shall mean any notice written or printed, or partly written and partly printed :

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

“Prescribed” means prescribed by the Regulations to be made under this Act : Provided that where under this Act anything is required to be done in the “prescribed form,” it shall be sufficient if the same be substantially in the form so prescribed or to the effect thereof :

“*Gazette*” means the *Hobart Gazette*.

*Repeal.*

**4** The Acts set forth in the Schedule (1) are hereby repealed to Repeal.  
the extent in the said Schedule specified, from and after the commencement of this Act : Provided that such repeal shall not—

- I. Affect the past operation of any Act or enactment hereby repealed, or the sufficiency or insufficiency, validity or invalidity of anything done or suffered, or the payment or recovery of any Duty which may have become payable to Her Majesty under the said Act ; nor
- II. Interfere with the institution or prosecution of any proceeding in respect of any offence committed, or the recovery of any penalty or forfeiture incurred against or under any enactment hereby repealed.

**PART I.**

## THE LAND TAX.

**5** Every owner of land situate in *Tasmania*, and not included in the exemptions specified in Section Eight of this Act, shall in every year, at the time and in the manner hereinafter directed, pay to the Commissioner, for the use of Her Majesty, a 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 this Act. Owners of land to pay Tax on capital value.

**6** 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 purposes of this Act, and shall pay the Tax in respect of such land. Person in possession of Crown Land under location order to pay Tax.

**7** Crown land which is the subject of a contract to purchase the same, shall be subject to taxation under the provisions of this Act ; and every purchaser of Crown land on credit shall be deemed to be the owner Purchaser of Crown land on credit to pay Tax.

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of such land for the purposes of this Act, and shall pay the Tax in respect of such land.

Every assignee or transferee of the interest of any such purchaser shall be deemed the owner of the land which is the subject of such purchase, and shall be liable to pay the Tax imposed under this Act in respect of such land.

Provided that every such purchaser, assignee, and transferee shall be entitled to deduct from the capital value of the land the amount of all instalments of the purchase money thereof not actually due at the date when such Tax is payable; but the capital value of such land shall not in any case be taken as less than the credit price at which such land was purchased.

Certain lands  
exempt from  
taxation under  
this Act.

**8** The following lands are hereby exempted from taxation under this Part of this Act; viz.—

1. Lands of the Crown which, for the time being, are not subject to lease, agreement for sale, or right of purchase :
2. Any land the property of and occupied by or on behalf of Her Majesty :
3. Any land of the Crown held under any lease or licence granted under the provisions of any Act regulating the occupation by lease or licence of any Lands of the Crown for any purpose in such Act mentioned :
4. The Botanical Gardens at *Hobart* :
5. The Public Gardens at *Launceston* :
6. Public Roads, Public Cemeteries, not being the property of any Joint Stock or Public Company, and all Public Reserves and Public Recreation Grounds :
7. Land on which is built any Hospital, Benevolent Asylum, or other building used solely for charitable or religious purposes, or vested in trust for public purposes :
8. Land on which is built the *Tasmanian* Museum :
9. Land on which is built any Public Library or Public Museum :
10. Land on which is built any State School under the Education Department :
11. Any land the property of any "Certified Friendly Society" under *The Friendly Societies Act* :
12. Any land the property of any Municipal Corporation :
13. Any land the property of "The *Campbell Town* Water Trust :
14. Any land the property of any Marine Board.

Date on which  
Tax payable.

**9** The Tax payable under this Part of this Act shall be paid to the Commissioner on the First day of *October* in every year.

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## PART II.

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## DISTRIBUTION OF BURDEN OF TAXATION.

- 10** In every case in which the Tax imposed by Part I. of this Act is levied on any land which 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 Tax, such mortgagor or person shall be entitled to recover from the mortgagee of such land a sum which shall bear the same proportion to the amount of the Tax paid by such mortgagors or such person liable as aforesaid as the amount of money advanced on mortgage of such land bears to the actual value of such land, but the sum to be recovered by any such mortgagor or person liable as aforesaid shall not in any case exceed the amount of the Tax paid by such mortgagor or person liable as aforesaid in respect of such land, and such sum shall be recoverable from the mortgagee as if the same 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 in respect of such mortgage.
- Where land under mortgage, proportionate part of Tax to be deducted by mortgagor.
- 11** No Municipal Corporation, Road Trust, Building Society, or Certified Friendly Society shall be liable to pay or shall be charged with any Tax under this Act in respect of any mortgage.
- Exemptions.
- 12** Where in any case the owner of any land is liable to the payment in the first instance of any Tax imposed by this Act on such land, and such owner is not resident in *Tasmania* or is unknown or cannot be found, the occupier or occupiers of such land, if more than one, shall be liable and compellable to pay such Tax, and every such occupier is hereby empowered to deduct from the rent payable by him to such owner for the use and occupation of such land the amount of the Tax so paid by or recovered from such occupier in respect of such land; and if such land is unoccupied, the trustee or agent or receiver having the receipt of the rent or annual value of such land shall be liable and compellable to pay such Tax to the extent of the rent or annual value of such land received by him during the year preceding the day on which such Tax is payable.
- Where owner cannot be found Tax may be recovered from occupier.
- 13** Where any person, not being the owner, or the attorney or agent of the owner, shall receive the rents and profits, or shall be in possession of any land under any lease for any term exceeding Ten years without payment of any rent, or on payment of any rent less than the annual rent which a tenant might be reasonably expected to pay for such land, he shall be deemed to be the owner of such land for the purposes of this Act, and shall pay the Tax or Taxes chargeable in respect of such land.
- Person in receipt of rent, &c., to be deemed owner.
- 14** Where any person mentioned in the last preceding Section shall be liable to the payment of any rent or other periodical payment in respect of any such land, and shall have paid the Tax or Taxes in respect of such land, he shall be entitled to recover from the person entitled to receive such rent or other periodical payment a sum which shall bear the same proportion to the whole amount of the Tax or
- Such person may deduct from rent payable by him a proportionate part of Tax.

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Taxes as such rent or other payment payable by such person bears to the annual rent which a tenant might be reasonably expected to pay for such land, as if such sum were money paid to the use of such person entitled, or such sum may be deducted from or set off against the rent or other payment then due or thereafter to become due.

Provision for co-ownership and other interests.

**15** If more persons than one are owners, whether jointly or in common, or otherwise, of any land subject to taxation under this Act, each of such owners shall be liable to Her Majesty for the payment of the whole of the Tax payable in respect of such land so long as the same shall remain unpaid, or for so much thereof as shall from time to time remain unpaid, but, as between themselves, such persons shall be liable to pay such Tax rateably in proportion to their participation in the rents and profits of, or their interest in, such land, to be ascertained, if necessary, in the prescribed manner; and such persons shall have the same remedies for enforcing contribution between themselves of such Tax as are hereinafter provided in respect of agents, trustees, and taxpayers in a representative capacity.

Companies to name "Public Officer" and office at which notices, &c., may be served.

**16**—(1.) Every Company owning land subject to taxation under this Act shall at all times be represented by a person residing in the Colony; and a place within the Colony shall be appointed from time to time by every such Company as aforesaid at which any notices or other instruments affecting the Company under this Act may be served or delivered.

(2.) Any notice, process, or proceeding which under this Act may be taken against any company, may be given to, served upon, or taken against the person representing the Company as aforesaid, and if at any time there be no such person, then any such notice, process, or proceeding may be given to, served upon, or taken against any officer or person acting or appearing to act in the business or affairs of such Company.

Agents, trustees, &c., how chargeable, &c.

**17**—(1.) Every agent for any owner of land and every trustee shall be assessed in respect of land the owner of which is represented by such agent, or in respect of land vested in such trustee, whether solely, or jointly with other trustees. And every such agent and trustee shall be chargeable with the Tax payable in respect of such land in the same manner as if such land were his own; but he shall be assessed in respect thereof in a representative character only, and each such assessment shall be kept separate and distinct from his individual assessment (if any).

(2.) Every such agent or trustee shall be answerable for the doing of all such acts, matters, or things as are required to be done by an owner.

(3.) Every such agent or trustee shall be subject to the like penalties or liability for any neglect, refusal, or default as any other person.

(4.) Every such agent or trustee is hereby authorized to recover from any person for, or on whose behalf, he is compelled to pay Land Tax, the amount of the Tax so paid by him, or to retain out of any money which shall come to him in his representative character, so much, from time to time, as shall be sufficient to pay such Tax; and he is hereby indemnified for all payments which he shall make in pursuance of this Act.

(5.) Such agent or trustee shall not be personally liable for Land Tax to any further or greater extent than the value of such funds as

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are or may be in his hands, in his representative character or as trustee, or of which he shall have the controlling power, after receiving notice of such assessment as hereinafter provided. A.D. 1888.

(6.) Subject as aforesaid, the remedies for enforcing payment of Land Tax in respect of land vested in, or under the control or direction of, any agent or trustee, shall be the same as in respect of land of which any other person is owner.

**18** Trustees, in respect of the same land, shall be assessed jointly, but shall be jointly and severally responsible for the payment of the Tax chargeable in respect of such land. Trustees assessed jointly but jointly and severally responsible.

**19** Co-partners shall be assessed jointly, in the name of the firm or style of the co-partnership, in respect of land belonging to the firm, and shall be chargeable jointly with the Tax payable in respect thereof; and such assessment shall be kept separate and distinct from the individual assessment of any such partner. Partners assessed jointly as to land of firm.

**20** Every taxpayer who shall pay any Land Tax or any contribution thereto in a representative character shall be entitled to recover from every owner of the land taxed whom he represents, or for whom he is a Trustee, a sum proportionate to the estate or interest of such owner in such land, or to retain out of any money that shall come to him in such representative character such a sum as will indemnify him against the payments which, by this Act, he is required to make in such capacity. Indemnity to representative taxpayer or contributor.

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**PART III.**

**OFFICERS AND PROCEDURE FOR COLLECTION OF TAXES.**

**21** The collection and recovery of all Taxes imposed by this Act shall be under the control, direction, and management of an officer to be styled the Commissioner of Taxes; and the Governor in Council may, from time to time, appoint, remove, or suspend such Commissioner; and as often as any such Commissioner dies, resigns, or becomes incapable to act, or is removed or suspended, the Governor in Council shall appoint, either permanently or temporarily, another and proper person to be Commissioner in the place of the Commissioner so dying, resigning, or becoming incapable to act, or removed, or suspended. Commissioner of Taxes. Governor to appoint Commissioner.

**22** 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 another person in his place or stead. Appointment of collectors and other officers.

All persons holding any such offices or appointments as aforesaid under "The Real and Personal Estates Duties Act, 1880," at the date upon which this Act comes into operation shall be deemed, without further appointment, to be duly appointed under this Section.

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Salaries of Commissioner and other officers.

**23** The Governor may, out of the moneys provided by Parliament for that purpose, pay to the Commissioner and to all such collectors and other officers as aforesaid such salaries and allowances as he shall think fit.

*Gazette* notice of appointments sufficient.

**24** A notification in the *Gazette* that any person therein named has been appointed a Commissioner, Collector, or other officer, for the purposes of this Act, shall be conclusive evidence of such appointment without further proof.

Capital value to be capital value assessed under 51 Vict. No. 20.

**25** The capital value upon which the Tax payable in respect of any land under this Act shall be calculated shall be the capital value at which such land is assessed under the provisions of "The Assessment Act, 1887," and every owner of any such land shall be liable to taxation in respect thereof upon the basis of such capital value thereof as aforesaid.

Assessments under 51 Vict. No. 20, available.

**26** Every assessment made under the provisions of "The Assessment Act, 1887," shall from time to time be available to the Commissioner for the purpose of assessing for taxation the owner of any land made subject to taxation under this Act.

Assessments to be made every Third year. 51 Vict. No. 20.

**27** The Governor in Council shall in every Third year after the passing of this Act, cause an Assessment to be made under the provisions of "The Assessment Act, 1887," of the capital value of all land subject to Taxation under this Act, and shall from time to time, whenever necessary, cause such an assessment to be made under the provisions of the said Act of the capital value of any such land as aforesaid not included in any assessment hitherto made under the said Act, or that may at any time hereafter not be included in any subsequent assessment to be made thereunder as hereinbefore provided.

Assessment Book may be added to and amended whilst in force.

**28** During the time that any Assessment Book, prepared under the provisions of "The Assessment Act, 1887," is in force, the Commissioner may from time to time—

- i. Insert therein the name of any person of whose liability to pay any Tax under this Act he is satisfied, and erase therefrom the name of any person not so liable.
- ii. Insert therein any land acquired by any person since the making of the last assessment, and in respect of which such person is liable to pay any Tax under this Act.
- iii. Insert therein any addition made to the capital value of any land subject to taxation under this Act by the erection of any new building thereon, and make any reduction in the capital value of any such land by the destruction of any building erected thereon.

The Commissioner shall give, or cause to be given, to the persons to be affected (if any) notice of any addition to or amendment of the Assessment Book or any assessment.

Subject to right of appeal, every such amended assessment shall have the same effect and be accompanied by the same consequences as an original assessment.



*Land Tax.***PART IV.**

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## DEMAND AND RECOVERY OF TAX.

**29** Before legal proceedings are taken for the recovery of any Tax under this Act the Commissioner or 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 Tax 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 Tax may be sent by post.

Whenever any such demand is sent by the post the Commissioner or 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 person may, if the whereabouts or usual or last known place of abode or business in *Tasmania* of such person is not known to the Collector issuing the notice, be affixed to some conspicuous part of the Land in respect of which the Tax is demanded, and it shall not be necessary in any notice to any owner of any Land to mention such owner by name.

**30** Where any person shall be the owner or occupier of more properties than one, it shall be lawful for the Commissioner or Collector to set forth in the demand in writing mentioned in the last preceding Section the total amount of Tax payable by such person in respect of all the properties owned or occupied by him, naming in such demand the several properties in respect of which the total amount of Tax is demanded ; and such demand shall be valid and sufficient for all purposes under this Act.

Several properties may be included in one demand.

**31** All persons liable to pay any Tax 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 Tax mentioned in such demand is not paid within Twenty-eight 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 Tax as are hereinafter mentioned.

If Tax so demanded not paid within 28 days after demand proceedings may be taken.

**32** In all cases in which by this Act a demand is required to be made by the Commissioner or Collector on the person liable to pay any Tax, the Collector is hereby authorised to name in such demand some place at which the Tax demanded is to be paid ; and such Tax shall thereupon be payable at such place and not elsewhere.

Collector may in all cases name a place for payment of Tax.

**33** Notwithstanding anything contained in this Act, the amount of Tax so demanded as aforesaid may be forwarded to the Commissioner or Collector by post, or may be transmitted to him by Money Order which shall be issued free of poundage by every officer of the Post Office charged with the duty of issuing Money Orders, so that the same shall in the ordinary course of post be delivered to the Commis-

Payment may be made by post.

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sioner or Collector within the said period of Twenty-eight days; and any letter or packet containing any such amount of Tax or Money Order for the same addressed to any Commissioner or Collector which is posted at any Post Office shall be registered free of charge, and transmitted to such Commissioner or 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 Tax"—or other appropriate designation of the Tax enclosed: Provided also, that no such person sending any such letter or packet by the post shall be relieved from liability to pay the amount of Tax demanded, unless such amount of Tax is actually received by the Commissioner or Collector.

Unpaid Tax  
may be recovered  
by judgment in  
Supreme Court.

**34** If any person liable to pay any Tax under this Act shall neglect to pay the same before the expiration of the said period of Twenty-eight days, the Commissioner, without prejudice to his right to recover such Tax in any other way, may give a certificate to the Crown Solicitor of *Tasmania* certifying that such Tax 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 Tax and Ten 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 Land Tax Act, 1888:" Therefore on the  
day of it is considered by the Court here  
that our said Lady the Queen do recover against the said  
the said sum, and also the sum of Ten  
Shillings for costs, making altogether the sum of

Or may be levied  
by distress.

**35** If any Tax payable under this Act shall be in arrear after the expiration of the said period of Twenty-eight days, the Commissioner or any person authorised by the Commissioner may thereupon, without any warrant, enter upon any land or into any building occupied by any person liable to the same Tax, and on whom a demand to pay the same has been served in accordance with the provisions of this Act, and distrain all 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 Tax and costs, may be sold, and any overplus shall be returned to the owner of the goods.

Constables to  
aid in making  
distress.

**36** In all cases where a distress is authorised by this Act to be made, all constables shall, on being required by the Commissioner or any person authorised by him as aforesaid, aid in making a distress or sale, under a penalty for refusal not exceeding Five Pounds.

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## PART V.

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## RECOVERY OF LAND TAX BY LETTING AND SALE OF LAND.

**37** The Land Tax imposed by this Act shall, until payment, be a first charge upon the land assessed, in priority to all rates, mortgages, charges, liens, and encumbrances whatsoever. Tax to be a first charge upon the land.

**38** Whenever the Land Tax payable in respect of any land shall have been in arrear for the space of Six months and upwards, it shall be lawful for the Commissioner to cause to be published for Three consecutive weeks in the *Gazette* and in Three consecutive numbers of one or more newspapers a notice, specifying the land, as the case may be, and the amount of Tax due in respect thereof, and stating that if the same be not paid within Six months from the first publication of such notice the Commissioner will let the land, from year to year as provided by this Act, or will apply to the Supreme Court for a sale thereof in the manner described in Section Forty of this Act. Notice of intention to let or sell.

**39** If after Six months from the first publication of such notice the said Tax due at the time of such first publication is still unpaid, the Commissioner may let such land, or any part thereof, from year to year, and may receive the rents and profits thereof and apply the same towards the payment of the said Tax or part thereof, and of costs and expenses, and hold any surplus in trust for the rightful owner of such land. Commissioner may let from year to year.

**40** If after Two years from the first publication of such notice the said Tax due at the time of such first publication is still unpaid, the Commissioner, instead of letting such lands, may, by petition to the Supreme Court, or a Judge thereof, apply for a sale of the land described in such notice, or of so much thereof as may be necessary to produce the amount of Tax due in respect thereof, and the Court or Judge, on being satisfied by affidavit or otherwise that Six calendar months' notice of such petition has been served on the owner of such land, or left at his usual or last known place of abode in *Tasmania*, and that the Tax alleged to be in arrears is lawfully due and was in arrear at the time of the first publication of such notice in the *Gazette*, and that all things required by this Act to be done by the Commissioner have been done, shall order the sale of the said land or so much thereof as shall be sufficient to pay all Taxes due or accrued due in respect of such land up to the time of sale, together with all costs of and attending the application and of and attending the sale of such land, and that the proceeds be paid into Court. Commissioner may apply to Supreme Court for sale.

**41** The Court or a Judge shall order payment of the said Tax, costs, and expenses to be first made out of the proceeds of the sale, and the conveyance or transfer, as the case may be, shall be executed by the Registrar, or such other officer of the Court as the Court may direct, to the purchaser, his executors, administrators, and assigns, in such form as shall be approved by the Court or a Judge; and such conveyance or transfer shall vest the land sold in the purchaser for an estate in fee simple free from encumbrances, and in cases where the land is under *The Real Property Act* the purchaser shall be entitled to receive Application of proceeds of sale.

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a Certificate of Title to the land purchased; and the balance arising from the proceeds of such sale shall be subject to any Orders of the Court for the benefit of the parties interested therein.

## PART VI.

## REGULATIONS.—MISCELLANEOUS PROVISIONS.—PENALTIES.

Regulations.

**42** The Governor in Council may from time to time frame Regulations for carrying out the objects of this Act in respect to all matters in this Act in connection with which the word “prescribed” occurs in any Section thereof, and generally for carrying out all matters of detail in connection with 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.

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.

Differences may be decided by Judge of Supreme Court.

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

Judges to make Rules.

**44** 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.

Land liable for Tax notwithstanding transfer.

**45** Notwithstanding any sale or contract of sale, or any conveyance, assignment, or transfer of any land, such land shall continue to be liable for the payment of any Tax owing in respect thereof so long as it shall remain unpaid.

Provision that persons disposing of land shall give timely notice to Commissioner.

**46** When any person whose name appears in any Assessment Book in force as liable to pay any Tax imposed by this Act shall part with or dispose of the land in respect of which he is or appears to be liable, whether by sale, conveyance, assignment, or transfer of any kind, or by operation of law, he shall continue liable to the payment of such Tax, unless he gives, before the Thirtieth day of *June* in any year, express notice in writing to the Commissioner of the fact of such sale, conveyance, or transfer as aforesaid, of the price obtained for such land, and of the purchaser or transferee thereof, or of such facts as relieve him from liability at law.

Married women having separate property.

**47** 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 Taxes, and in like manner as if she were actually sole and unmarried.

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

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

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- 49** No contract, covenant, or agreement between landlord and tenant, or mortgagor and mortgagee, or any other persons heretofore or hereafter to be made, touching the payment of any Tax to be paid by such persons or charged upon their lands under this Act, shall be deemed or construed to extend to any Tax chargeable under this Act, nor be binding contrary to the intent and meaning of this Act; but such Tax 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. 1888.  
Contracts not to be contrary to this Act.
- 50** All notices by this Act required to be given by the Commissioner or any officer under this Act 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. Service of notices.
- 51** Every notice, demand, or like document given by or on behalf of the Commissioner under this Act may be in writing or in print, or partly in writing and partly in print, and shall be sufficiently authenticated if the name of the Commissioner or officer by whom the same is given shall be printed thereon. Notices may be in writing or print.
- 52** The production of any Assessment Book, or of any document under the hand of the Commissioner purporting to be a copy of or extract from any Assessment Book, shall be conclusive evidence of the making of the assessment, and shall be conclusive evidence that the amount and all the particulars of such assessment appearing in such book or document are absolutely correct; and in all questions and proceedings under any law now or hereafter to be in force relating to any Tax, Rate, or Duty, and in all other proceedings whatsoever, it shall be sufficient to refer to an entry in the Assessment Book in force for the time being under "The Assessment Act, 1887," for any District, and such entry shall be received as conclusive evidence that the value of the land or other property specified therein is, at the date of the reference, and has been from the commencement of the period to which such Assessment Book applies, of the amount therein set forth; and such entry may be proved by an extract from the Assessment Book purporting to be signed by the Commissioner. Evidence.
- 53** If any person shall obstruct any officer acting in the discharge of his duties under this Act, or shall refuse or neglect to answer any lawful question put by any such officer relating to any land belonging to or occupied by such person, or shall give any false or evasive answer, he shall be liable to a penalty not exceeding Fifty Pounds. Penalty for obstructing officers, &c.
- 54** 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 or manager or other officer or agent 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.
- 55** If any statement, declaration, or other document required by this Act is false in any particular to the knowledge of any person who Penalty for making false statements, &c.

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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.

Recovery of penalties.

**56** All offences against this Act, or any Regulation, and all penalties and sums of money imposed or made payable by this Act, or by 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, in the mode prescribed by *The Magistrates Summary Procedure Act*.

19 Vict. No. 8.

Appropriation of penalties.

**57** All penalties imposed under this Act, or any Regulation, 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.

Action against officers, &amp;c.

**58** Unless otherwise expressly provided, no action shall lie against any officer or any other person for anything done in pursuance of this Act, unless notice in writing of such action is given to the defendant at least One month before the commencement of the action, and such action is commenced within Three months after the cause of action has accrued; and in any action against any officer or person for anything done in pursuance of this Act or in the execution of the powers or authorities conferred thereby or by the Regulations, the defendant in such action may plead the general issue and give this Act and the special matter in evidence at the trial.

## SCHEDULE.

<i>Date and Number of Act.</i>	<i>Title of Act.</i>	<i>Extent of Repeal.</i>
43 Vict. No. 12.	"The Real and Personal Estates Duties Act, 1880."	So much of Section Three as contains Schedule A; so much of Section Four as refers to Schedule A; Sections Twenty-eight, Thirty to Thirty-three, both inclusive, Thirty-five, and Thirty-seven.
44 Vict. No. 15.	"The Real and Personal Estates Duties Amendment Act, 1880."	Section Eight.
45 Vict. No. 11.	"The Real and Personal Estates Duties Amendment Act, 1881."	Sections Two to Seventeen, both inclusive.
46 Vict. No. 11.	"The Real and Personal Estates Duties Amendment Act, 1882."	The whole Act.
49 Vict. No. 29.	"The Real and Personal Estates Duties Amendment Act, 1885."	The whole Act.