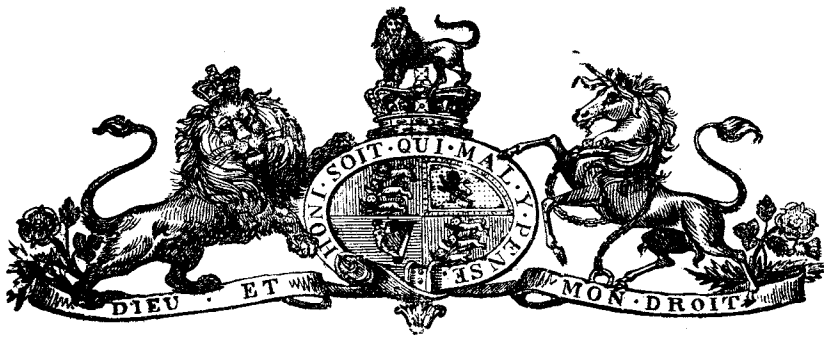


T A S M A N I A



1892.

ANNO QUINQUAGESIMO-SEXTO

VICTORIÆ REGINÆ,

No. 7.

Amended by 58 Vict. No. 2  
59 . . . 21  
62 . . . 59 & 33  
63 . . . 24

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AN ACT to further amend "The Land Tax Act, 1888." A.D. 1892.  
[18 November, 1892.]

WHEREAS it is desirable to amend "The Land Tax Act, 1888," in the manner hereinafter appearing : PREAMBLE.  
52 Vict. No. 31.

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 for all purposes be cited as "The Land Tax Amendment Act, 1892." Short title.  
Repealed by 62 Vict. No. 57

2 Section Seven of "The Land Tax Act, 1888," is hereby repealed, and in lieu thereof the following shall be and be deemed to be and may be cited as Section Seven of the said Act :— Repeal of Sect. 7  
of 52 Vict. No. 31.

"Subject to the provisions of this Section, Crown Land which is the subject of a contract to purchase the same shall be liable to taxation under the provisions of this Act; and every purchaser of Crown Land on credit shall be deemed the owner of such land for the purposes of this Act, and shall be liable to the payment of the Tax imposed by this Act, and shall pay the same without any deduction whatsoever. Purchaser of  
Crown Land on  
credit liable to  
Tax.

"Provided that Crown land which is the subject of a contract to purchase the same on credit under the provisions of "The Crown Lands Act, 1890," shall, until one-half of the purchase money of such land has been paid or is due, be exempt from Taxation under the provisions of this Act."

*Land Tax.*

A.D. 1892.

Repeal of Sect.  
46 of 52 Vict.  
No. 31.

Persons disposing  
of land liable for  
Tax unless notice  
to Commissioner.

**3** Section Forty-six of "The Land Tax Act, 1888," is hereby repealed, and in lieu thereof the following shall be and be deemed to be and may be cited as Section Forty-six of the said Act :—

"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 Thirty-first day of *March* in any year, express notice in writing to the Commissioner of the fact of such sale, conveyance, assignment, or transfer as aforesaid, of the price obtained for such land, and of the name and address of the purchaser or transferee thereof, or of such facts as relieve him from liability at law.

"Provided, that any person who shall pay any such Tax in respect of any land which he has parted with or disposed of, whether by sale, conveyance, assignment, or transfer, before the Thirtieth day of *June* in any year, shall be entitled to recover from the purchaser or transferee in any Court of competent jurisdiction the amount of any Tax so paid as aforesaid, as money paid to the use of such purchaser or transferee."

Repealed by 62 Vict. No. 33

Repeal of  
Sect. 4 of  
53 Vict. No. 19.

Owners may  
appeal against  
such re-assess-  
ment.

**4** Section Four of "The Land Tax Amendment Act, 1889," is hereby repealed, and in lieu thereof the following shall be and be deemed to be and may be cited as Section Four of the said Act :—

"Every owner or other person liable for the time being to pay the Land Tax in respect of any property the capital value of which shall be re-assessed by the Commissioner under the provisions of this Act may, within Twenty-one days after receiving notice of such re-assessment, appeal against such re-assessment in the manner hereinafter provided."

Repeal of  
Sect. 8 of  
53 Vict. No. 19.

Persons may  
apply to Com-  
missioners to  
re-assess capital  
value of property.

**5** Section Eight of "The Land Tax Amendment Act, 1889," is hereby repealed, and in lieu thereof the following shall be and be deemed to be and may be cited as Section Eight of the said Act :—

"Every owner or other person liable for the time being to pay the Land Tax in respect of any property may at any time before the Thirty-first day of *January* in any year apply to the Commissioner to re-assess the capital value of such property, and if the Commissioner fails or refuses to re-assess the capital value of such property within Two calendar months after the receipt of the application so to do, the person making such application may appeal to the Supreme Court against the assessment previously made of the capital value of such property as if the Commissioner had re-assessed the capital value of such property at the same amount under this Act."

Acts to be read  
together.

**6** This Act and "The Land Tax Act, 1888," and every Act amending the same, save as altered or amended by this Act, shall be read and construed together as one and the same Act.