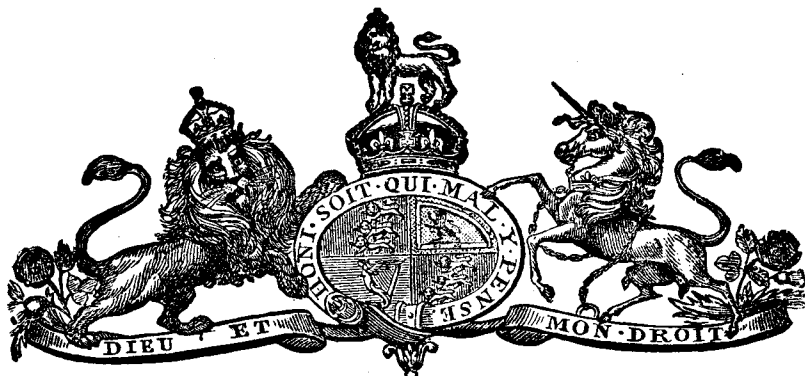


T A S M A N I A



1910.

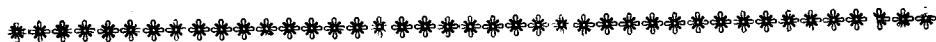
ANNO PRIMO

GEORGII V. REGIS,

No. 37.

ANALYSIS.

1. Short title.
2. Duration and rates of land tax.
3. Duration and rates of income tax.



AN ACT to impose a Land Tax and an ^{A.D.} 1910.
Income Tax. [20 December, 1910.] —

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 Tax and Income Tax Act, Short title. 1910,” and shall come into force on the First day of *January*, One thousand nine hundred and eleven, and shall be read and construed as one with “The Land and Income Taxation Act, 1910,” in this Act referred to as the Principal Act.

4d.]

Land Tax and Income Tax

A.D. 1910.

Duration and
rates of land tax.

2 For the year ending the Thirty-first day of *December*, One thousand nine hundred and eleven, there shall be charged, levied, collected, and paid for the use of His Majesty, under and subject to the provisions of the Principal Act and in the manner therein prescribed, a graduated land tax as follows ; and

The owner of any land in the State shall pay such land tax in respect of every pound sterling of the unimproved value of all land owned by him at the rates set forth in the following scale :—

Land Tax.

For every pound sterling of the unimproved value up to £2500, One Penny.

For every pound sterling of the unimproved value over £2500 and up to £5000, One Penny and One Farthing.

For every pound sterling of the unimproved value over £5000 and up to £15,000, One Penny and One Halfpenny.

For every pound sterling of the unimproved value over £15,000 and up to £30,000, One Penny and Three Farthings.

For every pound sterling of the unimproved value over £30,000 and up to £50,000, Two Pence.

For every pound sterling of the unimproved value over £50,000 and up to £80,000, Two Pence and One Farthing.

For every pound sterling of the unimproved value over £80,000, Two Pence and One Halfpenny.

Duration and
rates of income
tax.

3 For the year ending the Thirty-first day of *December*, One thousand nine hundred and eleven, there shall be charged, levied, collected, and paid for the use of His Majesty, under and subject to the provisions of the Principal Act and in the manner therein prescribed, an income tax, at the rates per pound and subject to the provisions hereinafter set forth, in respect of all incomes arising, accruing, received in or derived from this State :—

Income Tax.

- i. On all income of any company at the rate of One Shilling for every pound sterling of the taxable amount thereof :
- ii. On all income of any person (not being a company) at the rates ranging from Fourpence to One Shilling and Fourpence set forth in the following scale for every pound sterling of the taxable amount thereof which is derived from business ; and at the rate of One Shilling for every pound sterling of the taxable amount thereof which is derived from property.

Provided that—

- (a) A person whose net income during the year ending the Thirty-first day of *December* immediately preceding the year of assessment was exclusively derived from business and was under One hundred Pounds, and who is a

Land Tax and Income Tax.

widower or widow having a child under the age of Sixteen years dependent upon him or her, or is married, shall not be liable to the tax: A.D. 1917.

An unmarried person whose net income during the year ending the Thirty-first day of December immediately preceding the year of assessment was exclusively derived from business and was under Eighty Pounds shall not be liable to the tax.

Provided further that—

- (b) Where the taxable amount of the income of any person (not being a company) from all sources in any year is Eighty Pounds or over, and is less than Four hundred Pounds, such person shall be entitled to a deduction by way of exemption in accordance with the following scale:—

| Where the taxable amount of the income is not less than | and is less than | Deductions allowed. |
|---|------------------|---------------------|
| £ | £ | £ |
| 80 | 110 | 70 |
| 110 | 125 | 60 |
| 125 | 150 | 50 |
| 150 | 250 | 40 |
| 250 | 350 | 30 |
| 350 | 400 | 20 |
| 400 and over | | Nil. |

Where such person's income is derived partly from business and partly from property the deduction allowed under this proviso shall be made from his income from business, and if his income from business is insufficient to allow him the full benefit of such deduction, then the balance of such deduction shall be made from his income from property.

This proviso shall not apply to any income receivable by any person as a prize in any lottery authorised by law in *Tasmania*, but all such income shall be liable to taxation without any exemption whatsoever.

- (c) Every taxpayer the taxable amount of whose income is under One hundred and fifty Pounds shall be entitled to a deduction from the tax payable by him of Two Shillings and Sixpence in respect of each child under the age of Sixteen years residing with and dependent upon such taxpayer: Provided that in no case shall the amount of the tax

Land Tax and Income Tax.

A. D. 1910.

to be paid be reduced to an amount less than Two Shillings and Sixpence.

No person shall be entitled to the benefit of this provision unless he claims such deduction within Thirty days from the time of the tax being demanded, and also furnishes to the Commissioner such particulars in support of his claim as the Commissioner may require.

Scale.

| Scale. | Rate. |
|------------------------------|---|
| Under £125..... | 4d. in the £ |
| £125, and under £150 | 4½d. in the £ |
| £150, and under £250 | 4¾d. in the £ |
| £250, and under £350 | 5½d. in the £ |
| £350, and under £400 | 5¾d. in the £ |
| £400, and under £700 | 6d. in the £ on the first £400 7d. in the £ on the balance |
| £700, and under £900 | 6d. in the £ on the first £400 7d. in the £ on the next £200 8d. in the £ on the balance |
| £900, and under £1000..... | 6d. in the £ on the first £400 7d. in the £ on the next £200 8d. in the £ on the next £200 10d. in the £ on the balance |
| £1000, and under £1500 | 6d. in the £ on the first £400 7d. in the £ on the next £200 8d. in the £ on the next £200 10d. in the £ on the next £200 1s. in the £ on the balance |
| £1500 and under £2000..... | 6d. in the £ on the first £400 7d. in the £ on the next £200 8d. in the £ on the next £200 10d. in the £ on the next £200 1s. in the £ on the next £500 1s. 2d. in the £ on the balance |
| £2000 and over | 6d. in the £ on the first £400 7d. in the £ on the next £200 8d. in the £ on the next £200 10d. in the £ on the next £200 1s. in the £ on the next £500 1s. 2d. in the £ on the next £500 1s. 4d. in the £ on the balance |