



1909.

#### ANNO NONO

### EDWARDI REGIS. VII.

No. 18.

## ANALYSIS.

1. Short title and incorporation with 5 Ed. VII. No. 4.

2. Additional One-fourth payable in respect of Tax under "The Land Tax Act, 1905," for year ending 31st December, 1909.

# AN ACT to amend "The Land Tax Act, 1905." 1909. [30 November, 1909.]

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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 Super-charge Act, Short title and 1909," and shall be deemed to be incorporated with and be construed incorporation with as one with "The Land Tax Act, 1905."

5 Ed. VII. No. 4.

2 In addition to the graduated land tax to be raised and levied Additional Onefor the year ending the Thirty-first day of December, One thousand fourth payable in nine hundred and nine, under "The Land Tax Act, 1905," there shall respect of tax under "The be payable and paid therewith by every company and person liable to Land Tax Act, pay the said tax, a further amount equal to One-fourth part of the 1905," for year amount of the said tax as finally ascertained, and such additional One-ending 31st fourth shall be paid, collected, levied, and recovered with and at the same time and in the same manner as the tax to which it is so added and as part thereof.

December, 1909.

# Land Tax Amendment.

A.D. 1909.

3 The owner of any land which is subject to a mortgage, and who has made, or is or may be liable to make, any payment by way of interest in respect of such mortgage during the year ending the Thirty-first day of *December*, One thousand nine hundred and nine, upon complying with the provisions of Section Twenty-one of "The Land Tax Act, 1905," shall be entitled, pursuant to that section, to deduct from the amount of the tax demanded from him by the Commissioner in respect of the said year One-fifth instead of One-sixth of a Penny for every Pound of the total amount of the money advanced on such mortgage.