



LAND AND INCOME TAXATION AMENDMENT ACT 1982

No. 78 of 1982

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SCHEDULE 1

AMENDMENT OF PRINCIPAL ACT BY WAY OF STATUTE LAW REVISION

AN ACT to amend the Land and Income Taxation Act 1910 for the purpose of making further provision with respect to land tax.

[Royal Assent 16 December 1982]

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 1982*. Short title.

Commence-
ment.

2—This Act shall be deemed to have commenced on 1st July 1982.

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—(1) Section 2 (1) of the Principal Act is amended by omitting the definition of “ flat ” and substituting the following definition:—

“ flat ” means a room or suite of rooms designed or adapted for separate occupation, and includes any separate car-parking accommodation or other separate facility located on or within the same parcel of land as that on which the building containing that room or suite of rooms is constructed;.

(2) Section 2 (1) of the Principal Act is further amended by inserting the following definition before the definition of “ land tax ”:—

“ land ” includes a stratum flat;.

(3) Section 2 (1) of the Principal Act is further amended by inserting the following definition after the definition of “ State ”:—

“ stratum flat ” means a flat in respect of which a separate valuation made in accordance with the *Land Valuation Act 1971* is in force;.

Amendment of
section 10 of
Principal Act
(Land tax).

5—Section 10 (1) of the Principal Act is amended by omitting paragraph (o) and substituting the following paragraph:—

(o) Any land owned by a person who is entitled to a compulsory remission of rates and charges pursuant to section 6 of the *Local Government (Rates and Charges Remission) Act 1977*;

Amendment of
section 12 of
Principal Act
(Levy and
payment).

6—Section 12 of the Principal Act is amended by omitting “ Land Tax ” and substituting “—(1) Subject to subsection (2), land tax ” and by adding the following subsection as subsection (2):—

(2) Where different scales of land tax are applicable to several estates or parcels of land owned by the same owner, subsection (1) (b) applies only to the extent that any 2 or more of those estates or parcels are subject to the same scale of land tax.

* 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 No. 9 of 1982.

7—Sections 21A, 21B, and 21C of the Principal Act are repealed.

Repeal of sections 21A, 21B, and 21C, of Principal Act.

8—(1) Section 198A (1) of the Principal Act is amended by omitting paragraphs (a) and (b) and substituting the following paragraphs:—

Amendment of section 198A of Principal Act (Owner of land to furnish information).

(a) in relation to any financial year—

(i) a person has received the benefit of a rebate or refund of land tax in accordance with a provision of this Act or of a provision of the Act which fixes the scale or scales of land tax for that financial year; or

(ii) more than one scale of land tax has been fixed in respect of differing classes or descriptions of land and the land tax levied and payable in respect of a particular parcel of land has been assessed by reference to a rate on a scale other than the higher or highest scale so fixed;

(b) during that financial year, any event or circumstance occurs or arises which, if it had occurred or arisen before the beginning of that financial year, would—

(i) in a case to which paragraph (a) (i) applies— have disqualified him from being entitled to the benefit of the rebate or refund; or

(ii) in a case to which paragraph (a) (ii) applies— have resulted in the amount of land tax payable in respect of the parcel of land being levied at a rate on a scale higher than that on which it was in fact levied; and

(2) Section 198A of the Principal Act is further amended by inserting the following subsection after subsection (1):—

(1A) For the purposes of subsection (1), a scale of land tax shall be regarded as being higher than another such scale if the highest rate of land tax on the first-mentioned scale, expressed as a number of cents in the dollar, is higher than the highest rate so expressed on that other scale.

9—Schedule 1 has effect.

Statute law revision.

SCHEDULE 1

Section 9

AMENDMENT OF PRINCIPAL ACT BY WAY OF STATUTE LAW REVISION

Section affected	Amendment
(1) Section 2	Omit " In this Act, unless the contrary intention appears—" and substitute " In this Act and in any Act fixing the scale or scales of land tax for any financial year, except in so far as the context or subject-matter otherwise indicates or requires—".
(2) Section 2 (1), definition of " mining company "	Omit the definition.
(3) Section 10 (1)	Omit " His Majesty ", wherever occurring, and substitute " the Crown ".
(4) Section 16A (1)	Omit " <i>Land Valuation Act 1909</i> " and substitute " <i>Land Valuation Act 1971</i> ".
(5) Section 16A	Omit " the said ", wherever occurring, and substitute " that ".
(6) Section 172	Omit " His Majesty " and substitute " the Crown ".