

Regulations.

8.—(1.) Section sixty of the Principal Act is amended—

(a) by inserting after paragraph (b) the following paragraph :—

“(ba) to the children of deceased or incapacitated Australian soldiers for the purposes of their education or training for any profession, trade or other calling ;” ;

(b) by omitting from sub-paragraph (vi) of paragraph (d) the word “and” ; and

(c) by adding at the end thereof the following paragraphs :—

“(f) by way of medical treatment to persons specified in paragraphs (a) and (b) of section fifty-seven AA of this Act who are suffering from pulmonary tuberculosis ; and

(g) by way of funeral expenses in respect of—

(i) members of the Forces within the meaning of sections twenty-two and forty-five AT of this Act ; and

(ii) persons specified in paragraphs (a) and (b) of section fifty-seven AA of this Act.”.

(2.) This section, except to the extent to which it inserts paragraph (f) in section sixty of the Principal Act, shall be deemed to have come into operation on the first day of July, One thousand nine hundred and forty-one, and, to the extent to which it inserts paragraph (f) in section sixty of the Principal Act, shall be deemed to have come into operation on the first day of November, One thousand nine hundred and forty-one.

LAND TAX.

No. 50 of 1941.

An Act to amend the *Land Tax Act 1910-1940.*

[Assented to 3rd December, 1941.]

[Date of commencement, 31st December, 1941.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1.—(1.) This Act may be cited as the *Land Tax Act 1941.*

(2.) The *Land Tax Act 1910-1940**, as amended by this Act, may be cited as the *Land Tax Act 1910-1941.*

2. After section four of the *Land Tax Act 1910-1940* the following section is inserted :—

“ 4A. In addition to the land tax payable under the preceding provisions of this Act, there shall be payable in respect of land, the taxable value of which is in excess of Twenty thousand pounds, a super tax equal to—

Additional tax
on land.

(a) twenty per centum of the amount of land tax payable under the preceding provisions of this Act in respect of that land ; or

(b) one per centum of the amount of the excess of the taxable value of that land over Twenty thousand pounds, whichever is the lesser amount.”.

3. The amendment effected by this Act shall apply to all assessments for the financial year beginning on the first day of July, One thousand nine hundred and forty-one, and for each financial year thereafter.

Commencement.

Act No. 21, 1910, as amended by No. 28, 1914 ; No. 30, 1918 ; No. 17, 1922 ; No. 29, 1927 ; No. 45, 1938 ; and No. 16, 1940.

ESTATE DUTY.

No. 51 of 1941.

An Act to amend the *Estate Duty Act 1914-1940*.

[Assented to 3rd December, 1941.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1.—(1.) This Act may be cited as the *Estate Duty Act 1941*.

Short title
and citation.

(2.) The *Estate Duty Act 1914-1940**, as amended by this Act, may be cited as the *Estate Duty Act 1914-1941*.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Commencement.

3. The Schedule to the *Estate Duty Act 1914-1940* is repealed and the following Schedule inserted in its stead :—

Schedule.

“ THE SCHEDULE.

RATES OF ESTATE DUTY.

(a) Where the value for duty of the estate does not exceed Ten thousand pounds—Three pounds per centum.

(b) Where the value for duty of the estate exceeds Ten thousand pounds but does not exceed Twenty thousand pounds—Three pounds per centum increasing by Three one-hundredths of one pound per centum for every complete One hundred pounds by which that value exceeds Ten thousand pounds.

* Act No. 25, 1914, as amended by No. 13, 1940.