

LAND TAX ABOLITION.

No. 2 of 1953.

An Act to repeal the Acts of the Parliament relating to Land Tax, and for purposes connected therewith.

[Assented to 4th March, 1953.]

[Date of commencement, 1st April, 1953.]

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

Short title.

1. This Act may be cited as the *Land Tax Abolition Act* 1953.

Repeal of
Land Tax
Acts.

2.—(1.) The Acts specified in the First Schedule to this Act are repealed.

(2.) The Acts specified in the first column of the Second Schedule to this Act are amended as respectively specified in the second column of that Schedule.

(3.) For all purposes in relation to land tax for any financial year before the financial year that commenced on the first day of July, One thousand nine hundred and fifty-two, the Acts referred to in the last two preceding sub-sections, and any regulations under any of those Acts, continue to have effect as if this Act had not been passed.

(4.) In any Act or regulations having effect by virtue of the last preceding sub-section—

- (a) references to the Commissioner of Land Tax shall be read as references to the Commissioner of Taxation holding office under the *Taxation Administration Act* 1953 ;
- (b) references to the Assistant Commissioner of Land Tax and to the Second Commissioner of Land Tax shall be read as references to the Second Commissioner of Taxation holding office under the *Taxation Administration Act* 1953 ;
- (c) references to a Deputy Commissioner of Taxes shall be read as references to a Deputy Commissioner of Taxation referred to in the *Taxation Administration Act* 1953 ;
- (d) references to a Valuation Board shall be read as references to a Valuation Board constituted under the *Taxation Administration Act* 1953 ; and
- (e) references to a Chairman or a member of a Valuation Board shall be read as references to a Chairman or a member, respectively, of a Valuation Board constituted under the *Taxation Administration Act* 1953.

(5.) A person is not entitled to payment of any salary, fee or allowance by reason of the operation of this section.

THE SCHEDULES.

FIRST SCHEDULE.

Sec. 2 (1.).

ACTS REPEALED.

Land Tax Act 1910
Land Tax Act 1914
Land Tax Act 1922
Land Tax Act 1927
Land Tax Act 1938
Land Tax Act 1940
Land Tax Act 1941
Land Tax Act 1952
Land Tax Assessment Act 1910
Land Tax Assessment Act 1911
Land Tax Assessment Act 1912
Land Tax Assessment Act 1914
Land Tax Assessment Act 1916
Land Tax Assessment Act 1923
Land Tax Assessment Act 1924
Land Tax Assessment Act 1926
Land Tax Assessment Act 1927
Land Tax Assessment Act 1928
Land Tax Assessment Act 1930
Land Tax Assessment Act (No. 2) 1930
Land Tax Assessment Act 1934
Land Tax Assessment Act 1940
Land Tax Assessment Act 1951
Land Tax Assessment Act 1952
Land Tax Abolition Act 1952

SECOND SCHEDULE.

Sec. 2 (2.).

ACTS AMENDED.

First Column. Acts amended.	Second Column. Amendments.
<i>Judiciary Act 1937</i> ..	The Schedule— Omit— “ <i>Land Tax Assessment Act 1910–1934.</i> ” Section 47—Repeal .. <i>Land Tax Assessment Act 1910–1937.”</i>
<i>Defence (Transitional Provisions) Act 1946–1951</i>	Section 12— Repeal
<i>Defence (Transitional Provisions) Act 1947</i>	Section 6— Repeal
<i>Defence (Transitional Provisions) Act 1948</i>	Section 7— Repeal
<i>Defence (Transitional Provisions) Act 1949</i>	Section 10— Repeal

SECOND SCHEDULE—continued.

ACTS AMENDED—continued.

Sec. 2 (2.).

First Column. Acts amended.	Second Column. Amendments.		
<i>Salaries (Statutory Offices) Adjustment Act 1947</i>	First Schedule— Omit— “ <i>Land Tax Assessment Act 1910–1946</i> ”	Commissioner of Land Tax Assistant Commissioner of Land Tax	Section 5— Omit from sub-section (5.) ‘Two thousand pounds’, insert ‘Three thousand pounds’ Section 5— Omit from sub-section (5.) ‘One thousand five hundred pounds’, insert ‘Two thousand two hundred and fifty pounds’”
<i>Salaries (Statutory Offices) Adjustment Act 1950</i>	First Schedule— Omit— “ <i>Land Tax Assessment Act 1910–1949</i> ”	Commissioner of Land Tax Assistant Commissioner of Land Tax	Section 5— Omit from sub-section (5.) ‘Three thousand pounds’, insert ‘Three thousand five hundred pounds’ Section 5— Omit from sub-section (5.) ‘Two thousand and two hundred and fifty pounds’, insert ‘Two thousand seven hundred and fifty pounds’”