

9 GEO. V. No. 3, 1918. *Land Tax Act Amendment Act.*

PART III.—AMENDMENT OF “THE CLOSER SETTLEMENT ACT AMENDMENT ACT OF 1917.”

14. In subsection one of section two of \**“The Closer Settlement Act Amendment Act of 1917,”* after the words Amendment of s. 2 (1). *“The Land Act of 1910,”* the words *“(including “The Discharged Soldiers’ Settlement Act of 1917”)* are inserted.

15. In paragraph (ii.) of subsection two of section five of \**“The Closer Settlement Act Amendment Act of 1917”* the words Amendment of s. 5. *“but shall not exceed five pounds per centum of the amount bid for the land at public auction”* are repealed, and the words *“or a sum equal to five pounds per centum of the amount bid for the land at public auction, whichever of these sums is the greater,”* are inserted in lieu thereof. The foregoing amendment shall be deemed to have been made in the said Act at the date of the passing thereof, and to that extent this section shall have retrospective operation.

LAND TAX.

An Act to Amend “The Land Tax Act of 1915” by Imposing a Super Tax on the Unimproved Value of certain Land and Amending Section 11 thereof in a certain particular. 9 Geo. V. No. 3. THE LAND TAX ACT AMENDMENT ACT OF 1918.

[ASSENTED TO 6TH SEPTEMBER, 1918.]

BE it enacted by the King’s Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as *“The Land Tax Act Amendment Act of 1918,”* and shall be read as one with Short title and construction of Act. *“The Land Tax Act of 1915,”* herein referred to as the Principal Act.

2. After section nine of the Principal Act, the following section is inserted:—

[9A.] In addition to the land tax provided by this Super tax Act, land tax (called the super land tax) shall be levied

\* 8 Geo. V. No. 10, *infra*, page 8921.

† 6 Geo. V. No. 34, *supra*, page 6951.

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and paid for the financial year beginning on the first day of July, one thousand nine hundred and seventeen, and in and for each financial year thereafter during the continuance of the present War and the financial year next succeeding the financial year in which Peace is proclaimed, upon the unimproved value of lands, the taxable value whereof is two thousand five hundred pounds or over, at the rate as hereunder set out, that is to say—

If the taxable value—

|                                           |                          |
|-------------------------------------------|--------------------------|
| Is £2,500 or over but less than £3,000 .. | 1d. in each and every £  |
| Is £3,000 or over but less than £4,000 .. | 1½d. in each and every £ |
| Is £4,000 or over .. .. .                 | 2d. in each and every £  |

The super land tax for the financial year beginning on the first day of July, one thousand nine hundred and seventeen, shall be assessed and paid in the financial year beginning on the first day of July, one thousand nine hundred and eighteen, and for all purposes of this Act shall be deemed part of the land tax levied in and for the financial year beginning on the first day of July, one thousand nine hundred and seventeen, and to that extent this Act shall have retrospective operation.

The super land tax for the financial year beginning on the first day of July, one thousand nine hundred and eighteen, and for each financial year thereafter while such tax is leviable, shall be assessed and paid, together with the land tax levied in and for the same years respectively, and for all purposes of this Act shall be deemed part thereof.

Amendment  
of s. 11.

**3.** (1.) The following provision is added to paragraph (b) of subsection two of section eleven of the Principal Act:—

Provided that the amount of exemption by way of deduction which shall be allowed in ascertaining the taxable value of undeveloped land shall bear the same proportion to the sum of three hundred pounds last hereinbefore referred to as the total value of all the undeveloped land bears to the total value of all the land held by the same taxpayer.

(2.) The amendment of the said section eleven hereby made shall be deemed to have been inserted therein at the date of the passing of the Principal Act, and the Principal Act shall for all purposes be so construed accordingly, and to that extent this Act shall have retrospective operation.