



1938.

ANNO SECUNDO

GEORGII VI. REGIS.

No. 2.

ANALYSIS.

1. Short title.
2. Amendment of 1 Geo. VI. No. 26.
Section 3
Schedule.

AN ACT to amend the *Land Tax Act 1937*.
[22 July, 1938.]

A.D.
1938.
—

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 Act 1938*.

Short title.

2 The *Land Tax Act 1937* is hereby amended as from its commencement—

Amendment
of 1 Geo. VI.
No. 26.

I. As to section three thereof—

Section 3.

(a) By deleting—

(i.) “rate” (twice occurring), and
substituting “rates”:

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(ii.) "aggregate," and substituting
"unimproved":

(ò) By inserting (after "classes") "when aggregated, and the tax shall be payable in respect of land other than rural land as if the rural land were first taxable at the lower of such rates as aforesaid":

Schedule.

II. By expunging the schedule thereto and substituting therefor the following new schedule—

" THE SCHEDULE.

The rates of tax shall be as follows—

For every Pound of the Taxable Value of the Land—	Rate of Tax in Pence.
1. In the case of rural land—	
I. Where the total unimproved value does not exceed £3500	nil
II. Where such value exceeds £3500—	
Up to £2500	1
Over £2500 and up to £3500.....	1½
2. In the case of land other than rural land—	
Up to £2500	1
Over £2500 and up to £3500	1½
3. In all cases—	
Over £3500 up to £5000	1½
Over £5000 up to £15,000	1¾
Over £15,000 up to £30,000.....	2¼
Over £30,000 up to £50,000.....	2¾
Over £50,000 up to £80,000	3¼
Over £80,000.....	3¾

but where the unimproved value is less than £12 there shall be a minimum tax of one shilling."