

VICTORIA.



ANNO SECUNDO

GEORGII QUINTI REGIS.

No. 2327.

An Act to declare the Rate of Land Tax for the Year ending the thirty-first day of December One thousand nine hundred and twelve and for other purposes.

[20th October, 1911.]

BE it enacted by the King's Most Excellent Majesty by and with the advice and consent of the Legislative Council and the Legislative Assembly of Victoria in this present Parliament assembled and by the authority of the same as follows (that is to say):—

1. This Act may be cited as the *Land Tax Act* 1911 and shall come into force on the thirty-first day of December One thousand nine hundred and eleven and shall be read and construed as one with the *Land Tax Act* 1910.

Short title.
No. 2284.

2. Subject to the *Land Tax Act* 1910 there shall in the case of each owner of land be charged levied and collected by the Commissioner and paid for the use of His Majesty in aid of the Consolidated Revenue for the year ending on the thirty-first day of December One thousand nine hundred and twelve a duty of land tax upon land for every pound sterling of the unimproved value thereof assessed under the *Land Tax Act* 1910 at the rate set forth in the Schedule to this Act. Provided that the minimum amount of tax payable in the said year by any taxpayer assessed under the said Act as so amended shall be Two shillings and sixpence.

Rate of land tax.

No. 2284 s. 6.
Schedule,

3. Notwithstanding

Refund in case of
sale to Lands
Purchase and
Management
Board.

3. Notwithstanding anything contained in the *Land Tax Act* 1910 or in this Act where under any contract of sale and purchase made either before or after the commencement of the *Land Tax Act* 1910 any land has been acquired by the Lands Purchase and Management Board and the vendor has paid tax for the year in which possession of such land has been obtained by the said Board then the Commissioner shall upon application therefor issue to the vendor a certificate entitling such vendor to a refund out of the Consolidated Revenue of so much of the tax paid by him for the said year in respect of the said land as bears the same proportion to the tax so paid as the portion of the year remaining unexpired at date possession was so obtained by the Board bears to the whole year.

Section 2.

SCHEDULE.

Where the unimproved value or total unimproved value of all land or lands of any owner exceeds Two hundred and fifty pounds the rate of tax payable thereon for the year ending on the thirty-first day of December One thousand nine hundred and twelve shall be : On every pound sterling of its unimproved value, One halfpenny.

MELBOURNE:

By Authority : J. KEMP, Government Printer.