

No. 3383.

An Act to declare the Rate of Land Tax for the year ending the thirty-first day of December One thousand nine hundred and twenty-five and to amend the Land Tax Acts.

[30th December, 1924.]

MOST GRACIOUS SOVEREIGN—

Preamble.

WE Your Majesty's most dutiful and loyal subjects the Legislative Assembly of Victoria in Parliament assembled towards raising the necessary supplies to defray Your Majesty's public expenses and making an addition to the public revenue have freely and voluntarily resolved to give and grant unto Your Majesty the taxes hereinafter mentioned and do therefore most humbly beseech Your Majesty that it may be enacted: And be it therefore 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):—

Short title
commencement
construction
and citation.

Nos. 2680, 2787,
2865, 2930, 2961,
3033, 3091, 3156,
3213, 3314.

1. This Act may be cited as the *Land Tax Act 1924* and shall come into force on the thirty-first day of December One thousand nine hundred and twenty-four and shall be read and construed as one with the *Land Tax Act 1915* and any Act amending the same all of which Acts and this Act may be cited together as the Land Tax Acts.

Rate of land tax
for 1925.

2. (1) Subject to the Land Tax Acts 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 twenty-five—

(a) a duty of land tax upon land for every pound sterling of the unimproved value thereof as assessed under the Land Tax Acts at the rate set forth in the Schedule to this Act; and

(b) in

No. 2680 s. 6.

Schedule.

(b) in addition to any duty of land tax so payable a super-tax equal to Five per centum of the amount of the duty of land tax so payable :

Super-tax of
5 per centum.

Provided that the minimum amount of tax and super-tax combined payable in the said year by any taxpayer assessed under the Land Tax Acts shall be Two shillings and sixpence.

(2) The provisions of the Land Tax Acts with respect to the payment and recovery of duties of land tax shall with such alterations modifications and substitutions as are necessary extend and apply to the payment and recovery of such super-tax.

Application of
Land Tax Acts
for purposes of
super-tax.

3. For section fifty-four of the *Land Tax Act 1915* there shall be substituted the following section :—

Amendment of
No. 2680 s. 54.

“54. Land tax for each year shall be due and payable on a date stated in the notice of assessment to be the due date which date shall not be less than fourteen days after the service of such notice.”

Date of
payment of tax.

SCHEDULE.

Section 2.

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 twenty-five shall be : On every pound sterling of its unimproved value, One half-penny.
