

## VICTORIA.



ANNO SEPTIMO DECIMO

ELIZABETHÆ SECUNDÆ REGINÆ

No. 7773.

An Act to amend the *Land Tax Act* 1958 to declare the Rates of Land Tax for the Year ending the 31st Day of December, 1969, and for other purposes.

[18th December, 1968.]

BE it enacted by the Queen'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. (1) This Act may be cited as the *Land Tax Act* 1968.

Short title.

(2) In this Act the *Land Tax Act* 1958 is called the Principal Act.

Principal Act  
No. 6289.  
Reprinted to  
No. 7466.  
Amended by  
No. 7633.

(3) Section 8 of this Act shall come into operation on the 1st day of January, 1969 and the other provisions of this Act shall come into operation on the day or the respective days fixed by proclamation or successive proclamations of the Governor in Council published in the *Government Gazette*.

Commence-  
ment.

2. The Principal Act is hereby amended as follows :—

Amendment of  
No. 6289 s. 3.  
Interpretations.

(a) In section 3—

(i) the interpretations of "Assessment"  
"Average rate" "Capital value" or  
"capital improved value" or "improved

value

value ” “ District ” and “ subdivision ” “ Improvements ” “ Land or lands used for other purposes ” “ Local authority ” and “ Value of improvements ” shall be repealed ;

- (ii) for the interpretation of “ Taxable value ” there shall be substituted the following interpretation :—

“ Taxable value ” in respect of land or lands means the total unimproved value of land or lands of any owner less the amount of any exemption to which the owner is entitled under section 7 ; and

- (iii) for the interpretation of “ Unimproved value ” or “ unimproved capital value ” there shall be substituted the following interpretation :—

“ Unimproved value ” has the meaning ascribed to “ Unimproved capital value ” in Part XI. of the *Local Government Act 1958.* ;

- (b) In sub-section (2) of section 4 the words “ assessors clerks receivers and ” shall be repealed ;

- (c) Section 5 shall be repealed ;

- (d) In section 6 the words “ as assessed under this Act ” shall be repealed ;

- (e) For section 7 there shall be substituted the following section :—

“ 7. No land tax shall be charged to the owner of land or lands unless the unimproved value of all land or lands owned by such owner exceeds \$6,000 and where the unimproved value exceeds \$6,000 the exemption shall diminish at the rate of two dollars for every one dollar of such excess so as to leave no exemption where the unimproved value amounts to or exceeds \$9,000.” ;

s. 9.

- (f) At the end of section 9 there shall be inserted the following sub-section :—

“ (5) Land or lands used for primary production.”

- (g) Sections 11 and 12 shall be repealed.

Amendment of  
No. 6289 s. 7.

Exemption for  
small land  
owners.

Exemption of  
primary  
production  
land.

3. The Principal Act is hereby amended as follows :—

(a) In sub-section (1) of section 13 the words “ as assessed under this Act ” shall be repealed ;

Amendment of  
No. 6289.  
Valuations and  
assessments.

(b) For the heading “ *Valuations.* ” before section 16 and the heading “ *Assessments and Assessment Rolls.* ” before section 20 and for sections 16 to 24 (both inclusive) there shall be substituted the following heading and sections :—

“ *Assessments.* ”

16. For the purpose of the assessment and levy of taxation the Commissioner may use—

As to use of  
valuations by  
Commissioner.

(a) valuations made by a rating authority within the meaning of the *Valuation of Land Act 1960* ;

(b) valuations made by the valuer-general or a valuer nominated by the valuer-general ;  
or

(c) valuations made under this Act before the coming into operation of section 3 of the *Land Tax Act 1968.*

17. The Commissioner shall from the returns and from any other information in his possession or from one of those sources and whether any return has been furnished or not, cause an assessment to be made of the taxable value of the land owned by any taxpayer and of the land tax payable thereon.

Assessments to  
be made by  
Commissioner.

18. If—

Default  
assessments.

(a) a taxpayer makes default in furnishing a return ;

(b) the Commissioner is not satisfied with the return made by any taxpayer ; or

(c) the Commissioner has reason to believe that any person (though he may not have furnished a return) is a taxpayer—

the Commissioner may make an assessment of the amount which, in his judgment, is the taxable value of the land owned by the taxpayer and of the land

tax

tax payable thereon, and the land tax so assessed shall be the land tax payable by that taxpayer unless the assessment is varied in accordance with the provisions of this Act.

Amended  
assessments.

19. The Commissioner may from time to time amend an assessment by making such alterations or additions to it as he thinks necessary to ensure its completeness and accuracy, and shall notify to the taxpayer affected every alteration or addition which has the effect of imposing any fresh liability or increasing any existing liability and unless made with the consent of the taxpayer every such alteration or addition shall be subject to objection in the same manner and to the same extent as the original assessment but the validity of an assessment shall not be affected by reason only that any of the provisions of this Act have not been complied with.

Evidentiary  
provisions.

20. (1) The production of an assessment or of a document under the hand of the Commissioner purporting to be a copy of an assessment shall—

(a) be conclusive evidence of the due making of the assessment ; and

(b) be conclusive evidence that the amount and all the particulars of the assessment are correct, except in proceedings on appeal against the assessment, when it shall be *prima facie* evidence only.

(2) The production of any document under the hand of the Commissioner purporting to be an extract from any return or assessment shall in relation to any matter other than a matter referred to in sub-section (1) be *prima facie* evidence of the matter therein set forth.

Service of  
assessment.

21. (1) As soon as conveniently may be after a taxpayer's assessment is made, the Commissioner shall cause notice in writing of the assessment to be served on him.

(2) The omission to serve any such notice shall not invalidate the assessment.”;

(c) For

(c) For sub-section (1) of section 24A there shall be substituted the following sub-sections :—

“(1) Any person who is dissatisfied with the assessment of the Commissioner may give to the Commissioner within 60 days after service of the notice of the assessment an objection in writing against the assessment stating fully and in detail the grounds on which he relies but the Commissioner must not entertain any objection relating to the unimproved value of land where the assessment is based on a valuation made under the *Valuation of Land Act 1960*.

(1A) Nothing in sub-section (1) limits or affects the right of any person to object to a valuation in accordance with the provisions of Part III. of the *Valuation of Land Act 1960*.”;

(d) In section 25—

(i) in sub-section (1) after the words “ give to the Commissioner ” there shall be inserted the words “ except where the unimproved value of the land was determined by a rating authority (other than the Commissioner) within the meaning of the *Valuation of Land Act 1960* ” ; and

(ii) in sub-section (2) for the word “ Commission ” there shall be substituted the word “ Commissioner ” ;

(e) In sub-section (1) of section 38—

(i) after the words “ any assessment ” there shall be inserted the words “ or any valuation upon which an assessment has been made an objection has been received by the Commissioner or by any rating authority or ” ; and

(ii) after the words “ in like manner as if ” there shall be inserted the words “ no objection had been received and ” ;

(f) Section 40 shall be repealed ;

(g) In sub-section (5) of section 49 for the words “ amend the assessment roll in accordance with such settlement grant assignment transfer or conveyance ” there shall

be substituted the words " amend in accordance with such settlement grant assignment transfer or conveyance any assessment made by him " ;

- (h) In section 62 the words " whose name is entered on any assessment roll " shall be repealed ;
- (i) In paragraph (a) of section 64—
- (i) for the words " He shall be entered on the assessment roll " there shall be substituted the words " An assessment shall be made " ; and
- (ii) for the words " he shall be assessed " there shall be substituted the words " the owner shall be assessed " ;
- (j) In paragraph (b) of section 64 for the words " given against him " there shall be substituted the words " given against the owner " ;
- (k) In paragraph (c) of section 64 for the words " effected on him " there shall be substituted the words " effected on the owner " .

Amendment of  
No. 6289.

4. (1) For section 44 of the Principal Act there shall be substituted the following sections :—

Corporations  
having  
substantial  
identity of  
shareholders  
to be deemed  
one  
corporation.

'44. (1) Any two or more corporations which consist substantially of the same shareholders may, if the Commissioner thinks fit, be deemed to be a single company, and shall be jointly assessed and liable accordingly, with such rights of contribution or indemnity between themselves as is just.

(2) For the purpose of this section, two corporations consist substantially of the same shareholders if shares representing more than one-half of the issued ordinary share capital of each of those corporations are held by or on behalf of shareholders of the other.

(3) In this section—

" Corporation " has the meaning assigned to it in the *Companies Act 1961* ;

" Shareholder " includes all persons on whose behalf a share in the corporation is held by a trustee or by any other person ; and

" Issued ordinary share capital " does not include any capital represented by shares which carry no right to participate beyond a specified amount in the distribution of either profits or capital.

44A. (1) Any

44A. (1) Any two or more corporations which are deemed to be related to each other for the purposes of the *Companies Act 1961* by virtue of sub-section (5) of section 6 of the *Companies Act 1961* may, if the Commissioner thinks fit, be deemed to be a single company for the purposes of this Act and shall be jointly assessed and liable accordingly, with such rights of contribution or indemnity between themselves as is just.

(2) In this section "corporation" has the meaning assigned to it in the *Companies Act 1961*.

(3) Where any two or more holding companies within the meaning of the *Companies Act 1961* are deemed to be a single company pursuant to the provisions of section 44 they and any corporation which is a subsidiary within the meaning of the *Companies Act 1961* may, if the Commissioner thinks fit, be deemed to be a single company for the purposes of this Act and all such holding companies and subsidiaries shall be jointly assessed and liable accordingly with such rights of contribution or indemnity between themselves as is just.

(2) Section 45 of the Principal Act is hereby amended as follows:—

(a) In sub-section (2) and sub-section (3) for the word "exemptions" there shall be substituted the words "the exemption";

(b) For the proviso at the end of sub-section (3) there shall be substituted the following proviso:—

"Provided that from such part of the tax payable on the individual assessment there shall be deducted the tax applicable therein to his interest in the jointly owned land or lands."

5. (1) At the end of sub-section (1) of section 66 of the Principal Act there shall be inserted the expression "but it shall not be liable in the hands of a *bona fide* purchaser for value for the payment of any land tax due and unpaid at the date of a certificate issued under section 97 in excess of the amount of the land tax due and unpaid on that land as certified by the Commissioner in that certificate."

Amendment of  
No. 6289.  
Tax is first  
charge on  
land.

(2) At the end of section 71 of the Principal Act there shall be inserted the following sub-section:—

"(3) Notwithstanding anything in this section a covenant by the lessee in any lease entered into on or after the 31st day of December, 1968 to reimburse to the lessor the whole or any part of the tax paid by the lessor in respect of the land demised to the lessee is valid and enforceable by the lessor but any such covenant shall not relieve the lessor from the liability to pay to the Commissioner any tax for which he is liable under this Act."

6. The

Amendment of  
No. 6289.

Repeal of  
sections 74-82.

6. The Principal Act is hereby amended as follows :—

- (a) The heading "*Use of Valuations by Public Departments Local Authorities and Others*" preceding section 74 shall be repealed;
- (b) Sections 74 to 82 (both inclusive) shall be repealed;
- (c) In section 91 for the words "the assessment roll" there shall be substituted the words "an assessment";
- (d) In paragraph (b) of sub-section (1) of section 93 the words "the forms of the Valuation Register and the particulars to be respectively set forth in the Assessment Roll and the Valuation Register and also" shall be repealed;
- (e) Paragraph (c) of sub-section (1) of section 93 shall be repealed;
- (f) Section 96 shall be repealed; and
- (g) In section 98—
  - (i) paragraph (a) shall be repealed; and
  - (ii) in paragraph (b) the words "used for other purposes" and the words "so used" shall be repealed.

Amendment of  
No. 6289.  
Definition of  
necessitous  
circumstances.

7. Section 91A of the Principal Act is hereby amended as follows :—

- (a) In paragraph (a) of sub-section (2) for the expression "and his total income from all sources, including pension, for the period of twelve months immediately before the date of assessment did not exceed by more than \$52 per annum the maximum annual rate of pension applicable to the kind of pension in question under either of the said Acts" there shall be substituted the words "and that pension is at the maximum rate at which it may be paid";
- (b) In paragraph (c) of sub-section (2) for the expression "\$52" there shall be substituted the expression "\$500".

Rate of  
land tax  
for 1969.

8. (1) Subject to the Principal Act there shall in the case of each owner of land be charged levied and collected by the Commissioner and paid for the use of Her Majesty in aid of the Consolidated Revenue for the year commencing on the 1st day of January, 1969, and ending on the 31st day of December, 1969, a duty of land tax upon land as provided in the Table appended hereto :

Provided that the minimum amount of tax payable for the said year by any taxpayer assessed under the Principal Act shall be \$1.00.

TABLE.



TABLE.

Where the Amount of the Taxable Value of Land or Lands as Assessed under the <i>Land Tax Act 1958</i> :—	The Duty of Land Tax shall be :—
Does not exceed \$17,500 .. .. .	0·42 cents for each \$1 of the taxable value
Exceeds \$17,500 but does not exceed \$20,000	\$73.50 plus 0·62 cents for each \$1 of the taxable value in excess of \$17,500
Exceeds \$20,000 but does not exceed \$25,000	\$89.00 plus 0·83 cents for each \$1 of the taxable value in excess of \$20,000
Exceeds \$25,000 but does not exceed \$30,000	\$130.50 plus 1·05 cents for each \$1 of the taxable value in excess of \$25,000
Exceeds \$30,000 but does not exceed \$40,000	\$183.00 plus 1·10 cents for each \$1 of the taxable value in excess of \$30,000
Exceeds \$40,000 but does not exceed \$50,000	\$293.00 plus 1·14 cents for each \$1 of the taxable value in excess of \$40,000
Exceeds \$50,000 but does not exceed \$60,000	\$407.00 plus 1·38 cents for each \$1 of the taxable value in excess of \$50,000
Exceeds \$60,000 but does not exceed \$70,000	\$545.00 plus 1·60 cents for each \$1 of the taxable value in excess of \$60,000
Exceeds \$70,000 but does not exceed \$80,000	\$705.00 plus 1·72 cents for each \$1 of the taxable value in excess of \$70,000
Exceeds \$80,000 but does not exceed \$90,000	\$877.00 plus 1·83 cents for each \$1 of the taxable value in excess of \$80,000
Exceeds \$90,000 but does not exceed \$100,000	\$1,060.00 plus 2·06 cents for each \$1 of the taxable value in excess of \$90,000
Exceeds \$100,000 but does not exceed \$110,000	\$1,266.00 plus 2·18 cents for each \$1 of the taxable value in excess of \$100,000
Exceeds \$110,000 but does not exceed \$120,000	\$1,484.00 plus 2·29 cents for each \$1 of the taxable value in excess of \$110,000
Exceeds \$120,000 but does not exceed \$130,000	\$1,713.00 plus 2·52 cents for each \$1 of the taxable value in excess of \$120,000
Exceeds \$130,000 but does not exceed \$140,000	\$1,965.00 plus 2·75 cents for each \$1 of the taxable value in excess of \$130,000
Exceeds \$140,000 but does not exceed \$150,000	\$2,240.00 plus 2·86 cents for each \$1 of the taxable value in excess of \$140,000
Exceeds \$150,000 but does not exceed \$160,000	\$2,526.00 plus 2·98 cents for each \$1 of the taxable value in excess of \$150,000
Exceeds \$160,000 but does not exceed \$170,000	\$2,824.00 plus 3·09 cents for each \$1 of the taxable value in excess of \$160,000
Exceeds \$170,000 .. .. .	\$3,133.00 plus 3·21 cents for each \$1 of the taxable value in excess of \$170,000

Where the owner of land not being land used for industrial purposes is an absentee the duty of land tax provided in the foregoing provisions of the Table shall be increased by twenty per centum and for purposes of this Table—

- (a) "Absentee" means a person who does not reside in Australia and includes a person who has been absent from Australia for at least twelve months immediately prior to the time when the ownership of his land for the purposes of the Principal Act is determined unless he satisfied the Commissioner that he resides in Australia, but does not include a public officer of the Commonwealth or the State who is absent in the performance of his duties ;

(b) If

- (b) If at least three-fifths of the entire beneficial interest in any land is owned by absentees or if (where the land is owned by a body corporate) at least three-fifths of the issued share capital of that body corporate is held by absentees, that land shall be deemed to be wholly owned by absentees.