

SUPPLEMENTARY ORDER PAPER.

HOUSE OF REPRESENTATIVES.

Tuesday, the 1st day of October, 1878.

LAND-TAX BILL.

Mr. BALLANCE to move, when in Committee on the Land-Tax Bill :—

To stand as new clauses after section 49 as printed :—

50. Where land is held under any lease, or agreement for a lease, or other instrument creating a term of years not less than *three* years to run or expire, whether granted prior to the coming into operation of this Act or subsequent thereto, then the land-tax payable for such land shall be apportioned between the landlord and the tenant in the following manner :—

If the land be held under lease at a rent less than an amount equal to five per centum on the value to sell,—

(1.) The tax to be paid by the tenant shall be proportional between the rack-rent and the rent actually paid ; and

(2.) Rack rent, for the purposes of this section, shall be deemed to be five per centum on the value to sell, as defined by section *four* of this Act :

Provided always that if the rent payable by the tenant shall not exceed the amount of the tax, the whole of the tax shall be paid by the tenant.

51. The lessee and landlord shall each be liable for the payment of the tax, and either of them paying the same shall be entitled to recover from the other the amount chargeable to him under this clause :

Provided that if any dispute arise as to the proportion to be paid by a tenant and landlord, the same shall be decided by the Commissioner.

52. Whenever any Crown lessee or licensee has paid the tax under this Act, and his lease or license is in whole or in part determined during the currency of the year in which he has so paid the tax, then such lessee or licensee shall be entitled to a return of part of the tax proportionate to the time during which his lease or license has been determined.