

# STATUTORY RULES.

1911. No. 83.

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## PROVISIONAL REGULATIONS UNDER THE LAND TAX ASSESSMENT ACT 1910.

I, THE GOVERNOR-GENERAL in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby certify that the following Regulations under the *Land Tax Assessment Act 1910*, should on account of urgency, come into immediate operation, and make the Regulations to come into operation forthwith as provisional regulations.

Dated this ninth day of June, One thousand nine hundred and eleven.

DUDLEY,  
Governor-General.

By His Excellency's Command,  
C. E. FRAZER,  
For the Treasurer.

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The Land Tax Regulations 1911 (Statutory Rules 1911, No. 8) are amended as follows:—

By inserting therein after Regulation 51 the following new Regulations:—

### LEASEHOLD ESTATES.

In the case of land coming under Section 28 of the Act, the part of the unimproved value of the land corresponding to the unexpired term of the lease as mentioned in Section 29 (3a) of the Act shall be calculated under Table 1 in the Schedule to Statutory Rules 1911, No. 8, upon the assumption that the annual unimproved value of the land is  $4\frac{1}{2}$  per cent. of the capital unimproved value.

### ALLOWANCE ON ACCOUNT OF ONEROUS CONDITIONS.

For the purpose of an assessment under Section 28 (3b) of the Act of the amount (if any) which ought to be added to the value of the rent reserved under a lease on account of onerous conditions imposed upon the lessee for constructing buildings, works, or other improvements upon the land, or expending money thereon, the table in the schedule hereto shall be applied for the purpose of ascertaining the sinking fund required to replace the value of expenditure under onerous conditions as may be determined upon by the Commissioner.

C.2550.—PRICE 3d.

## SCHEDULE.

ANNUAL SUM WHICH ACCUMULATED AT COMPOUND INTEREST WILL AMOUNT  
TO £1 AT THE END OF ANY NUMBER OF YEARS FROM 1 TO 100.

Years.	£ per cent.	Years.	£ per cent.	Years.	£ per cent.
	£		£		£
1	·97815	36	·01135	71	·00202
2	·47832	37	·01074	72	·00193
3	·31180	38	·01017	73	·00184
4	·22883	39	·00964	74	·00176,
5	·17880	40	·00914	75	·00168
6	·14563	41	·00867	76	·00161
7	·12198	42	·00823	77	·00154
8	·10428	43	·00781	78	·00147
9	·09055	44	·00742	79	·00140
10	·07960	45	·00705	80	·00134
11	·07087	46	·00670	81	·00128
12	·06325	47	·00636	82	·00122
13	·05700	48	·00605	83	·00117
14	·05167	49	·00576	84	·00112
15	·04706	50	·00548	85	·00107
16	·04305	51	·00522	86	·00102
17	·03953	52	·00497	87	·00097
18	·03642	53	·00473	88	·00093
19	·03365	54	·00450	89	·00089
20	·03118	55	·00429	90	·00085
21	·02895	56	·00409	91	·00082
22	·02694	57	·00390	92	·00078
23	·02512	58	·00372	93	·00075
24	·02346	59	·00354	94	·00071
25	·02195	60	·00338	95	·00068
26	·02056	61	·00322	96	·00065
27	·01929	62	·00307	97	·00062
28	·01812	63	·00293	98	·00060
29	·01703	64	·00280	99	·00057
30	·01603	65	·00267	100	·00055
31	·01511	66	·00255		
32	·01424	67	·00243		
33	·01344	68	·00232		
34	·01270	69	·00222		
35	·01200	70	·00212		

Printed and Published for the GOVERNMENT of the COMMONWEALTH of AUSTRALIA  
by J. KEMP, Government Printer for the State of Victoria.