

STATUTORY RULES.

1911. No. 177.

PROVISIONAL REGULATION 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 Regulation under the *Land Tax Assessment Act* 1910 should, on account of urgency, come into immediate operation, and make the Regulation to come into operation forthwith as a Provisional Regulation.

Dated this 25th day of October, 1911.

DENMAN,
Governor-General.

By His Excellency's Command,
ANDREW FISHER,
Treasurer.

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

By inserting therein, after Regulation 23, the following Regulation :—

“Every person required by the Regulations to furnish returns shall, within one month after acquiring land by lease, send Notice of Acquisition to the Commissioner or to the Deputy Commissioner for the State, as the case may be, in Form ‘G’ in the Schedule hereto.”

C.5791.—PRICE 3D.

Land Tax Assessment Act 1910.

NOTICE OF ACQUISITION OF LAND BY LEASE.

Name of Lessee

Reg. No.

Name of Lessor

Occupation

Occupation

Address

Address

DESCRIPTION OF LAND LEASED.

	County.
	Parish.
	City, Municipality, Town, Village, &c.
	Name of Street.
	Section.
	Allotment.
	Area of Country Lands and Dimensions of City or Town Lands.
	Reg. No. of Lease.
	Date of Lease.
	Period of Lease.
	Is Lease an Original or a Sub-lease ?
	If a Sub-lease state Name and Address of Mesne Lessee.

If the Land leased comes under any of the headings printed on the back hereof, fill in the columns below.

Heading under which Land comes.	Rent Reserved under Lease.	Onerous Conditions for Constructing Buildings, Works, or other Improvements upon the Land, or expending money thereon.	Values at Date of Lease.	
			Improved.	Unimproved.
			£	£

I, the person making this return, do solemnly and sincerely declare that the return and the statements therein referred to contain full and accurate details of the several matters and things set forth.

And I make this declaration under the provisions of the *Land Tax Assessment Act* 1910.

Dated this day of

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Usual Signature

[Back of Form.]

Sec. 13.—The following lands shall be exempt from taxation under this Act, namely:—

- (a) all land owned by a State, or by a municipal, local, or other public authority of a State ;
- (b) all land owned by a Savings Bank regulated by any State Act ;
- (c) all land owned by any society registered under a State Act relating to friendly societies or trade unions ;
- (d) all land owned by any building society registered as a building society under any Act or State Act, not being land of which the society has become owner by foreclosure of a mortgage ;
- (e) all land owned by or in trust for a charitable or educational institution, if the institution, however formed or constituted, is carried on solely for charitable or educational purposes and not for pecuniary profit ;

- (f) all land owned by or in trust for a religious society, the proceeds whereof are devoted solely to the support of the aged or infirm clergy or ministers of the society or their wives or widows or children, or to religious, charitable, or educational purposes;
- (g) all land owned by or in trust for any person or society, and used or occupied by that person or society solely as a site for—
 - (1) A place of worship for a religious society, or a place of residence for any clergy or ministers, or order of a religious society;
 - (2) a charitable or educational institution not carried on for pecuniary profit;
 - (3) a building owned and occupied by a society, club, or association not carried on for pecuniary profit;
 - (4) a public library, institute, or museum;
 - (5) a show ground;
 - (6) a public cemetery or public burial ground;
 - (7) a public garden, public recreation ground, or public reserve;
 - (8) a public road; or
 - (9) a fire brigade station.