

STATUTORY RULES.

1912. No. 141.

REGULATIONS UNDER THE LAND TAX ASSESSMENT ACT 1910-1911.

I THE GOVERNOR-GENERAL in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, do hereby make the following Regulations under the *Land Tax Assessment Act* 1910-1911 to come into operation forthwith. Such Regulations shall supersede the Provisional Regulations under the said Act.

Dated this Fifth day of July, One thousand nine hundred and twelve.

DENMAN,
Governor-General.

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

PART I.—INTRODUCTORY.

SHORT TITLE.

1. These Regulations may be cited as the *Land Tax Regulations* 1912.

PARTS.

2. These Regulations are divided into Parts, as follows:—

PART I.—Introductory.
PART II.—Returns.
PART III.—Payment of Taxes.
PART IV.—Appeals against Land Tax.
PART V.—Miscellaneous.
PART VI.—Tables of Calculation of Values.

DEFINITION.

3. In these Regulations “the Act” means the *Land Tax Assessment Act* 1910-1911.

PART II.—RETURNS.

LAND-OWNERS' RETURN.

4. The return of land and particulars required by the Act or Regulations to be made—

- (a) By or on behalf of any taxpayer or person owning land wholly included in any one State shall be in the Form A in the Schedule.
- (b) By or on behalf of any taxpayer or person owning land in more than one State shall be in the Form B in the Schedule.

C.2548.—PRICE 1s.

SUPPLEMENTARY RETURNS.

5. Landowners who have furnished full returns for any year in the forms required by Regulations 4 (a) and (b) shall in the two succeeding years, in lieu of an annual return in Form A or B in the Schedule, furnish a statement in Form C1 or C2 in the Schedule, as the case may be, which shall be delivered to the Commissioner or Deputy Commissioner as the case requires.

6. Any person required to make returns under these Regulations who, in severalty, owns land wholly included in any one State, and, in addition, holds shares in a company which owns land in any other State, shall furnish a return in Form A in the Schedule in respect of the land owned in severalty only, but shall state in such return the names of the companies and the numbers of shares held in them by such person.

7. When returns are furnished in accordance with sub-clause (b) of Regulation 4, the particulars of all land situated in any one State shall be shown in the return grouped together with each distinct parcel separately described and valued. A copy of each of such groups of particulars shall be furnished with the return on separate sheets.

8. (1) Returns made in Form A shall be forwarded to the Deputy Commissioner for the State in which the land is situated.

(2) Returns made in Form B shall be forwarded to the Commissioner at Melbourne.

9. For the purpose of these Regulations, the Northern Territory shall be deemed to be in the State of South Australia, and the Territory of the Seat of Government to be in the State of New South Wales.

RETURNS BY PERSONS OTHER THAN TAXPAYERS.

10. (1) The Commissioner may, by notice in the *Gazette*, require all persons who, on the 30th day of June last past, were owners of land of a total unimproved value of an amount specified in the notice or upwards (not being less than £3,000) to furnish the returns which by the Act are required to be furnished by taxpayers.

(2) Such returns shall (except so far as is otherwise specified in the notice) be furnished in the manner and within the time prescribed with regard to returns made by taxpayers.

TIME FOR DELIVERING RETURNS.

11. Returns for the purposes of the assessment and levy of Land Tax for each financial year after the financial year 1910-1911, shall be delivered to the Commissioner or the Deputy Commissioner for the State, as the case requires, on or before the 31st day of August in each year. Provided that nothing in this Regulation shall limit or affect the power of the Commissioner to require returns of land or other particulars at any other times.

SIGNATURE OF RETURNS.

12. Every return shall be signed by the owner, and, if he be unable to write his name, his signature, which shall be made by his mark, shall be attested by a witness, who shall sign as such.

RETURNS BY COMPANIES.

13. (1) The Commissioner may, by notice in the *Gazette*, require any or all Companies (whether taxpayers or not) to make either or both the following separate returns :—

- (a) A return for all the land owned by the Company ; and
- (b) A return setting forth names and addresses of the shareholders of the Company as at the 30th June then last past and the number of shares held by each shareholder on that date.

(2) Such returns shall (except so far as is otherwise specified in the notice) be furnished in the manner and within the time prescribed with regard to returns made by taxpayers.

(3) Nothing in this Regulation shall affect the liability of a Company to make any return required to be made by the Act or by any other Regulation.

PARTNERSHIP RETURNS.

14. (1) Partnership returns shall be made by any partner resident in the Commonwealth.

(2) Where there is no partner resident in the Commonwealth, then the return shall be prepared and delivered for such partners jointly by their agent, manager, or chief representative resident in the Commonwealth.

(3) Each partner must also make a separate return in his own behalf, including his interest in such partnership.

RETURNS BY AGENTS FOR ABSENTEES.

15. When a return is made by an agent for any person or persons absent from or not residing in any State or Territory under the authority of the Commonwealth the agent shall make the following returns :—

- (a) A separate return for each separate partnership or joint ownership represented by him.
- (b) A separate return for each person represented by him, including the several members of any partnership or joint ownership represented by him.

RETURNS BY TRUSTEES AS TRUSTEES.

16. A trustee shall make the following separate returns :—

- (a) For each separate trust represented by him.
- (b) For trusts represented by him which are liable to be jointly assessed.

RETURNS BY JOINT OWNERS.

17. Joint owners shall make the following separate returns :—

- (a) For the joint ownership, to be signed by one of the joint owners.
- (b) By each joint owner for his separate interest in the joint ownership, including any other land owned in severalty by him.

STATEMENT OF VALUE IN RETURNS.

18. Fractions of pounds should be omitted in giving particulars of values in any return.

ADDRESS TO BE FURNISHED.

19. Every person shall give upon every return his postal address for service of notices, &c., and shall give notice of any change in such postal address within one calendar month after such change, and in default shall not be permitted to avail himself of the fact of such change of address in defence in any proceedings which may be instituted against him for any breach of the Act or Regulations.

RETURNS AND NOTICES—HOW TO BE FURNISHED.

20. All returns and notices required under the Act or Regulations shall be furnished to the Commissioner or to the Deputy Commissioner, as the case may be, either by delivering them at the proper address on or before such day as may be notified or prescribed, or by posting them so that in the ordinary course of post they would be delivered at the proper address on or before that day.

POSTAGE ON RETURNS.

21. Every return or statement addressed and posted to the Commissioner or to a Deputy Commissioner of Land Tax must bear the proper postage.

FAILURE TO FURNISH RETURNS.

22. No person who is required to furnish a return shall be exempted from any penalty he may have incurred by failure to do so by reason of his not having received personal notice to furnish the return, or by reason of his not having been supplied with a form of return; but every such person shall himself obtain all forms of returns which he is required to furnish.

OWNER TO GIVE NOTICE OF CHANGE OF OWNERSHIP.

23. Every person required by these Regulations to furnish returns shall within one month after contracting in writing to acquire or part with ownership of land send notice to the Commissioner or to the Deputy Commissioner for the State, as the case may be, in Form D, E, or F in the Schedule, as the case requires.

SPECIAL FORM OF RETURN.

24. (1) The Commissioner may require or accept a special form of return when, in his opinion, special circumstances render it desirable.

(2) All returns required by the Act and Regulations to be furnished shall be in the prescribed form, but the Commissioner may accept a return in a substantially similar form to the prescribed form.

LESSEE TO GIVE NOTICE OF ACQUISITION OF LAND BY LEASE.

25. Every person required by these Regulations to furnish returns shall, within one month after acquiring land by lease, send notice of the acquisition to the Commissioner or to the Deputy Commissioner for the State, as the case may be, in Form G in the schedule.

ADDITIONS TO FORMS.

26. The Commissioner may cause to be written into any returns such additions to or corrections in information contained therein as he may think fit. Such additions or corrections shall be made in different coloured ink from that in the return, and shall be initialed by the person making them.

NOTATION ON RETURNS.

27. The Commissioner may cause to be written on any return such observations and directions as he may think fit.

PART III.

PAYMENT OF TAXES.

28. Taxes may be paid at the office of the Commissioner or of the Deputy Commissioner in any State in any of the following modes :—

- (a) By cash, or bank notes, or cheques.
- (b) By direct remittance by bank draft or cheque, or post office order or postal note, payable in the Capital city of the State, for the net amount payable.

29. The Commissioner or Deputy Commissioner, as the case may be, shall credit taxpayers with the net amount only of taxes received, and shall first deduct from any remittance the amount of any charge by way of exchange or duty stamp upon any remittance, and the amount of postage and surcharge paid upon any unstamped or insufficiently stamped communication received through the general post from any taxpayer.

30. Except with the express consent of the Commissioner, no money shall be received on account or in part payment of Land Tax.

31. When payment or remittance is made by cheque, the Tax shall not be deemed to be paid, notwithstanding any receipt given therefor, until the amount of such cheque has been collected.

PART IV.

APPEALS AGAINST LAND TAX.

32. The appeal which may be made by any taxpayer or person under Section 44 of the Act must be made to the Court within thirty days from the date of the service by post or otherwise upon such taxpayer or person of the notice of assessment of Land Tax, and at the time the appeal is made a copy of the notice of appeal must be sent by such taxpayer or person to the Commissioner, or to the Deputy Commissioner for the State, as the case may be.

33. Copies of all appeals against assessments shall be delivered to, or posted so that in the ordinary course of post they would be delivered to the Commissioner or to the Deputy Commissioner for the State, as the case may be, not less than sixty days before the date of the hearing of the appeal by the Court.

34. A notice of appeal shall be in form number 1 in the Schedule.

35. The Commissioner may, after receiving notice of appeal, alter the assessment in accordance with the requirements of such notice, and may, not less than fourteen days before the day fixed for the hearing of the appeal, give notice of such alteration to the appellant, and thereupon the appeal shall be determined.

36. The Commissioner may, after receiving notice of appeal, reduce the assessment, and may, not less than fourteen days before the day for the hearing of the appeal, give notice of such reduction to the appellant, who may, not less than seven days before the day of hearing, give the Commissioner notice that he accepts the assessment as reduced, and thereupon the appeal shall be determined. If the appellant does not give such notice, the assessment as reduced shall be deemed to be the assessment appealed against.

37. No appeal shall be allowed in respect of which no copy of notice of appeal has been forwarded within the period limited.

38. The appellant shall be restricted on the hearing of any appeal to the grounds stated in the notice of appeal.

39. Every notice of appeal shall, in addition [to the other matters required to be stated therein, also state in what Court of Appeal the taxpayer desires, in default of settlement, that his appeal be set down for hearing.

OBJECTION IN LIEU OF APPEAL.

40. (1) Where a taxpayer is dissatisfied with his assessment, but does not desire to appeal to the Court, he may, within thirty days from the date of service by post or otherwise upon him of notice of assessment of Land Tax, state his objections in writing to the Commissioner or to the Deputy Commissioner of the State, as the case may be, on the form provided. The objections shall be considered, and may be allowed, either wholly or in part, and the assessment may be altered or amended accordingly.

(2) Written notice of the decision of the Commissioner or of the Deputy Commissioner, as the case requires, upon such objections shall be given to the taxpayer. [If within thirty days after the date of such written notice, or such further period as the Commissioner or the Deputy Commissioner may allow, the taxpayer does not ask that the objection should be treated as an appeal, the right to appeal to the Court shall lapse.]

(3) All objections which may be treated as appeals shall be transmitted to the Court of Appeal selected by the taxpayer as formal appeals, and the person making the objection shall be so informed.

FORMAL DEFECTS NOT TO VITIATE.

41. No assessment, warrant, notice, authority, or proceeding which is, or purports to be, made given or effected under the Act or Regulations, shall be void or voidable for want of form, or be impeached or affected by reason of any mistake, defect, or omission therein, if it is in substance and effect in conformity with the Act or Regulations, and if the person or property concerned is indicated therein with reasonable sufficiency.

PART V.—MISCELLANEOUS.

PUBLIC OFFICERS OF COMPANIES.

42. Notice of the appointment of a Public Officer of any Company liable to make returns under these Regulations must be lodged with the Commissioner in the case of a Company owning land in more than one State, and with the Deputy Commissioner of the State in the case of a company owning land in one State only.

Provided that in the case of a Company becoming liable to render returns for the first time in any year after the financial year in and for which the first general assessment was made, notice of the appointment of a Public Officer must be lodged not later than the 31st August in the year in and for which the first return by the Company of land owned should be made.

43. When the position of Public Officer of a company becomes vacant, a fresh appointment must be made by the Company within one month after the vacancy arises, and notice of the fresh appointment must be immediately forwarded to the Commissioner or to the Deputy Commissioner, as the case requires.

EVIDENCE, ETC.

44. A copy, certified under the hand of the Commissioner or a Deputy Commissioner, of any assessment, return, list, declaration, or statement, or of any book, document, or writing of any nature whatever in the custody of the Commissioner or a Deputy Commissioner or any officer appointed under the Act, shall for all purposes be *prima facie* evidence of the contents of the original of which it purports to be a copy.

45. The printed or stamped signature of the Commissioner or a Deputy Commissioner shall, in all cases, be sufficient, and any book, document, or writing bearing, or purporting to bear, his signature, either in writing or printing, or by stamp, shall, unless and until the contrary be shown, be deemed to have been duly signed by him, and judicial notice shall be taken of such signature accordingly, without the necessity of proof of his appointment as Commissioner or Deputy Commissioner.

ADDRESS OF TAXPAYERS.

46. For the purpose of any notice under the Act or Regulations, the address of any taxpayer or person, as described in any record of taxpayers in the custody of the Commissioner or the Deputy Commissioner, shall be deemed to be the usual or last known place of abode of such taxpayer or person.

LEASEHOLD ESTATES.

47. 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 28 (3a) of the Act shall be calculated under Table I. in the Schedule, 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.

48. 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, table IV. in the Schedule 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.

SERVICE OF NOTICE.

49. Any notice served by or on behalf of the Commissioner by posting it to the usual or last known place of abode of any person shall be deemed to have been served at the time when it would, in the ordinary course of the post, have arrived at the place to which it was addressed, or to the post town or post-office nearest to that place, whether it has or has not been received by the addressee.

SIGNATURE OF AUTHORIZED OFFICERS.

50. A notice to be given by the Commissioner may be signed by any officer in the Department duly authorized in that behalf ; and any notice purporting to be signed by authority of the Commissioner shall be as valid and effectual for all purposes as if signed by the Commissioner in person.

LIABILITY FOR UNPAID LAND TAX.

51. An inquiry by a purchaser to determine whether any liability for unpaid Land Tax attaches to any land purchased from a taxpayer may be made of the Deputy Commissioner of the State in which the land is situate. The inquiry shall be made in writing, and both the inquiry and copy of the reply furnished to the purchaser shall be filed for reference in the office to which the inquiry was directed.

SPECIAL NOTICES.

52. When the Commissioner, in the exercise of any power vested in him by the Act or Regulations, gives any special notice, such notice may prescribe the time within which the act therein mentioned may be done, being not less than seven days from the service of such notice.

NOTICES AND FORMS.

53. All notices and forms may be wholly or in part in writing or print or typewriting.

54. For the purposes of Sections 25, 28, and 34 of the Act the unimproved value of—

- (a) land held by a legal tenant for life, without power to sell under a settlement made before 1st July, 1910, or under the will of a testator who died before that day ;
- (b) a leasehold estate in land made or agreed to be made before 17th November, 1910 ;
- (c) an annuity charged on land under a settlement made before 1st July, 1910, or under the will of a testator who died before that day ;

shall be calculated as follows :—

- (i.) The value under (a) shall be the principal sum which, at $4\frac{1}{2}$ per cent. per annum simple interest, would produce an annual sum equal to the rent which the tenant for life obtains for the land, or which, if he let the land, he ought reasonably to be able to obtain.

Provided that if the value thus obtained exceeds the actual unimproved value of the land, the actual unimproved value of the land shall be taken as the value under (a).

- (ii.) The value under (b) shall be calculated on the basis of $4\frac{1}{2}$ per cent. as follows :—

- (a) where the lease is for a fixed period of years :—

Under Tables I. and V. in the Schedule in cases where the rent reserved by the lease varies during the currency of the lease ; in all other cases, under Table I. in the Schedule.

(b) Where the lease is for a term of years, but determinable on the death of any person :—

In cases where the rent reserved by the lease varies during the currency of the lease, under—

- (i.) Tables I. and V. in the Schedule ; or
- (ii.) Tables II. and V., or Tables III. and V., in the Schedule, as the case requires—

whichever gives the lower value.

In cases where the rent reserved by the lease does not vary during the currency of the lease, under—

- (i) Table I ; or
- (ii) Table II. or Table III., as the case requires—

whichever gives the lower value.

- (iii.) The value under (c) shall be calculated on the basis of $4\frac{1}{2}$ per cent. under Table II. or III. in the Schedule hereto as the case requires.

CALCULATION OF SINKING FUNDS.

55. In all cases in which it is necessary for purposes of an assessment to ascertain a Sinking Fund required to replace a sum of money during a number of years, Table IV. in the Schedule shall be applied.

56. These Regulations supersede the Provisional Regulations (Statutory Rules, 1911, Nos. 8, 23, 83, 103, 176, and 177).

Reg. No.



FORM A.

This Return and all Correspondence relating thereto should be addressed to the Deputy Federal Commissioner of Land Tax,

COMMONWEALTH OF AUSTRALIA.

Land Tax Assessment Act 1910-1911.

STATE OF

This form must not be used by taxpayers who own land in any other State than

RETURN OF LAND OWNED JOINTLY OR SEVERALLY AS BENEFICIAL
OWNER, TRUSTEE, OR LESSEE IN THE STATE OF
BY—

If this return is made by an agent, trustee, public officer of company, or attorney, the name of the Principal should be placed here.

Name of Owner (Person or Company) in full
Occupation of Owner
Postal Address of Owner for service of notice

made in pursuance of the *Land Tax Assessment Act 1910-1911* and the Regulations thereunder with respect to all land owned in one or more of the capacities stated above as at noon on the thirtieth day of June, 19 , according to the several particulars herein set forth, and of all deductions at such date as are allowed by law.

Land owned (particulars within) the unimproved value of which	
is £
Less deductions allowed by law (particulars below)	.. £

Taxable Balance£
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If the Owner is a shareholder in a Company owning land in Australia, state—

Name of Company

No. of Shares held at noon on 30th June, 19

DEDUCTIONS CLAIMED FROM UNIMPROVED VALUE.

Statutory Deduction of £5,000.	Unimproved Value of Lessee's or Sub-Lessee's Interest. Particulars, page 4.	Unimproved Value of Annuity Charge. Particulars, page 3.	Deductions under Section 38 (7) of the Act,			Amount of Deduction Claimed.	Total Deductions Claimed.
			† Original shares in the land under Will or Settlement.				
			Name of Benefi- ciary and relation- ship to Settlor or Testator.	Address.	Share.		
£	£	£				£	£

* Insert name of owner.

† "Original beneficiary" means:—"One of the persons specified in the settlement or will as entitled to the first life or greater interest thereunder in the land or the income therefrom, or to the first such interest in remainder after a life interest of the wife or husband of the settlor or testator."

PARTICULARS OF LAND. (Each distinct parcel of land must be shown separately.)

Consecutive No. of each Parcel.	County, District, or Subdivision.	Hundred, Parish, or Location.	No. of Section, Portion, Lot, &c.	City, Municipality, Town, Village, &c.	Name of Street	Lot or Allotment No.	City and Town Lots, &c.		Country Land.	Nature of Estate, <i>e.g.</i> , Freehold, Conditional Purchase, Selection, Leasehold,* &c.	Registered Reference to Title.				Improved Value of each parcel of Land owned.	Unimproved Value of each parcel of Land owned.
							Front- age.	Depth.			Area.	(Additional particulars in regard to Leaseholds must be furnished on page 4.)	Book.	No.		
									Ft. In.	Ft. In.					A. R. P.	£

* No Crown leases to be included except perpetual leases without revaluation or leases with a right of purchase.

PARTICULARS OF LAND—continued.

Consecutive No. 1st Column on Page 2.	Particulars of Improvements on or appertaining to Lands included in Returns to be stated here in all cases except Leasehold Land.		Particulars <i>re</i> Land held under Legal Tenancy for Life, or subject to Annuity Charge.							
	Nature of Improvements.	Value, as at 30th June, 19 .	Full Name of Legal Life Tenant or Annuitant.	Date of Birth	Amount of Annuity paid from Income from Land.	Consecutive Nos. on Page 2 of Parcels charged with Annuity or held as Legal Life Tenant.	Unimproved Value of the Land as at 30th June, 19 .	Date of Settle- ment creating Legal Tenancy for Life or Annuity. If under a Will, state Date of Testator's Death.	Total Amount of Annuity. Annual net Rental received by Legal Life Tenant, Gross Rental and Deduc- tions to be shown.	Has Life Tenant Power- to Sell ?
		£			£		£		£	

FOR LAND LEASED, FILL IN PARTICULARS UNDER THE FOLLOWING HEADS :—

Consecutive No., 1st Column on Page 2.	Date of Lease.	Term.	Annual Rental reserved under the Lease.	4½ per cent. of the Unimproved Value at 30th June, 19 .	Amount to be expended by Lessee under Covenants for buildings or other improvements, or Amount of Fine, Premium, or Foregift payable by the Lessee to the Owner. <i>Full details to be given.</i>	Owner or Lessor, or Lessee.			Nature of Improvements (if any) effected under Covenant, stating the materials of construction and date of erection.	Freehold Values at Date of Lease.		Freehold Value at 30th June, 19 .
						Name in Full.		Address.		Im- proved.	Unim- proved.	Unimproved.
						Owner or Lessor.	Lessee.					
			£	£	£					£	£	£

If space in any column be insufficient to record particulars, a separate sheet, obtainable where the form of return was obtained, should be attached.

Reg. No.

This Return and all Correspondence relating thereto should be addressed to the Federal Commissioner of Land Tax, Melbourne.



COMMONWEALTH OF AUSTRALIA.

Land Tax Assessment Act 1910-1911.

FORM B.

To be used by Taxpayers who own land in more than one State.

RETURN OF LAND OWNED JOINTLY OR SEVERALLY AS BENEFICIAL OWNER, TRUSTEE, OR LESSEE IN THE STATES OF BY—

If this return is made by an agent, trustee, public officer of company or attorney the name of the Principal should be placed here.

Name of Owner (Person or Company) in full

Occupation of Owner

Postal Address of Owner for service of notice

made in pursuance of the *Land Tax Assessment Act 1910-1911* and the Regulations thereunder with respect to all land owned in one or more of the capacities stated above as at noon on the thirtieth day of June, 19 , according to the several particulars herein set forth, and of all deductions at such date as are allowed by law.

Land owned (particulars within) the unimproved value of which is £

Less deductions allowed by law (particulars below) £

Taxable Balance £

If the Owner is a shareholder in a Company owning land, state—

Name of Company

No. of Shares held at noon on 30th June, 19

DEDUCTIONS CLAIMED FROM UNIMPROVED VALUE.

Statutory Deduction of £5,000.	Unimproved Value of Lessee's or Sub-Lessee's Interest. Particulars, page 4.	Unimproved Value of Annuity Charge. Particulars, page 3.	Deductions under Section 38 (7) of the Act.			Amount of Deduction Claimed.	Total Deductions Claimed.
			† Original Shares in the Land under the Will or Settlement.				
			Name of benefi- ciary and relation- ship to Settlor or Testator.	Address.	Share.		
£	£	£				£	£

* Insert name of owner.

† "Original beneficiary" means:—"One of the persons specified in the settlement or will as entitled to the first life or greater interest thereunder in the land or the income therefrom, or to the first such interest in remainder after a life interest of the wife or husband of the settlor or testator."

DECLARATION No. 1.—TO BE MADE BY ALL PERSONS OTHER THAN THE PUBLIC OFFICER OF A COMPANY.

This declaration should be made by resident owners and by agents for absentee owners. I, the person making this return, do solemnly and sincerely declare that the return and the statements therein referred to or accompanying it contain full and accurate details of the several matters and things set forth, and in particular contain a full and accurate account of all land in the Commonwealth of Australia owned or administered by me in one or more of the capacities stated above as at noon on the thirtieth day of June, 19 .

And I further declare that the improved value stated therein against each parcel is the capital sum which the fee-simple of the land might be expected to realize if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require, and the unimproved value stated therein against each parcel is the capital sum which the fee-simple of the land might be expected to realize if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require assuming that the improvements thereon or appertaining thereto and made or acquired by the owner or his predecessor in title had not been made.

And I make this declaration under the provisions of the *Land Tax Assessment Act* 1910-1911.

Dated this _____ day of _____ 19 .

If this return is made by agent, trustee, or attorney his occupation and address to be inserted here. (Occupation) (Address)

} (Usual Signature)

DECLARATION No. 2.—TO BE MADE (IN ADDITION TO DECLARATION No. 1) BY ALL PERSONS PERMANENTLY RESIDING IN AUSTRALIA.

This declaration should be made by all resident owners, but not by joint owners trustees or by the agent, for an absentee owner. I, the person making the foregoing return, do solemnly and sincerely further declare that I reside permanently in Australia or in a Territory under the authority of the Commonwealth.

And I make this declaration under the provisions of the *Land Tax Assessment Act* 1910-1911.

Dated this _____ day of _____ 19 .

(Usual Signature)

This Return is made—

In the capacity of*

DECLARATION No. 3.—TO BE MADE BY THE PUBLIC OFFICER OF A COMPANY IN RESPECT OF LAND OWNED BY THE COMPANY.

I, _____ being the duly appointed Public Officer of the above Company, and in that capacity duly authorized to make the foregoing return, do solemnly and sincerely declare that I am well acquainted with the affairs of the said Company, and that the said return and the statements therein referred to or accompanying such return contain full and accurate details of the several matters and things set forth, and in particular contain a full and accurate account of all lands in the Commonwealth of Australia owned by such Company in one or more of the capacities as stated above as at noon on the thirtieth day of June, 19 .

And I further declare that the improved value stated therein against each parcel is the capital sum which the fee-simple of the land might be expected to realize if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require, and the unimproved value stated therein against each parcel is the capital sum which the fee-simple of the land might be expected to realize if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require assuming that the improvements thereon or appertaining thereto and made or acquired by the owner or his predecessor in title had not been made.

And I make this declaration under the provisions of the *Land Tax Assessment Act* 1910-1911 and as such Public Officer as aforesaid.

Dated this _____ day of _____ 19 .

(Usual Signature)

* Fill in "Agent," "Trustee," "Leaseholder," "Beneficiary," &c., as the case may be.

PARTICULARS OF LAND. (Each distinct parcel of land must be shown separately.)

Consecutive No. of each Parcel.	County, District, or Subdivision.	Hundred, Parish, or Location.	No. of Section, Portion, Lot, &c.	City, Municipality Town, Village, &c.	Name of Street.	Lot or Allotment No.	City and Town Lots, &c.		Country Land.	Nature of Estate, e.g., Freehold, Conditional Purchase, Selection, Leasehold,* &c. (Additional particulars in regard to Leaseholds must be furnished on page 4.)	Registered Reference to Title.				Improved Value of each parcel of Land owned.	Unimproved Value of each parcel of Land owned.
							Front- age.	Depth.			Book.	No.	Vol.	Folio		
							Ft. In.	Ft. In.	A. R. P.						£	£

* No Crown leases to be included except perpetual leases without revaluation or leases with a right of purchase.

PARTICULARS OF LAND—continued.

Consecutive No. 1st Column on Page 2.	Particulars of Improvements on or appertaining to Lands included in Returns to be stated here in all cases except Leasehold Land.		Particulars re Land held under Legal Tenancy for Life, or subject to Annuity Charge.							
	Nature of Improvements.	Value as at 30th June, 19 .	Full Name of Legal Life Tenant or Annuitant.	Date of Birth.	Amount of Annuity paid from Income from Land.	Consecutive Nos. on Page 2 of Parcels charged with Annuity or held as Legal Life Tenant.	Unimproved Value of the Land as at 30th June, 19 .	Date of Settle- ment creating Legal Tenancy for Life or Annuity. If under a Will, state Date of Testator's Death.	Total Amount of Annuity. Annual net Rental received by Legal Life Tenant. Gross Rental and Deduc- tions to be shown.	Has Life Tenant Power to Sell?
		£			£		£		£	

FOR LAND LEASED, FILL IN PARTICULARS UNDER THE FOLLOWING HEADS :—

Consecutive No., 1st Column on Page 2.	Date of Lease.	Term.	Annual Rental reserved under the Lease.	4½ per cent. of Unimproved Value at 30th June, 19 .	Amount to be expended by Lessee under Covenants for buildings or other improvements, or amount of Fine, Premium, or Foregift payable by the Lessee to the Owner. Full details to be given.	Owner or Lessor, or Lessee.			Nature of Improvements (if any).	Freehold Values at Date of Lease.		Freehold Value at 30th June, 19 .
						Name in Full.		Address.		Im-proved.	Unim-proved.	
						Owner or Lessor.	Lessee.		Unimproved.			
			£	£						£	£	£

If space in any column be insufficient to record particulars, a separate sheet, obtainable where the form of return was obtained, should be attached.

Reg. No.

FORM C1.

This Return and all Correspondence relating thereto should be addressed to the Federal Commissioner of Land Tax, Melbourne.



COMMONWEALTH OF AUSTRALIA.

Land Tax Assessment Act 1910-1911.

To be used by Taxpayers who own land in more than one State.

RETURN OF LAND OWNED JOINTLY OR SEVERALLY AS BENEFICIAL OWNER, TRUSTEE, OR LESSEE IN THE STATES OF
BY—

If this return is made by an agent, trustee, public officer of company, or attorney, the name of the Principal should be placed here.

Name of Owner (Person or Company) in full

Occupation of Owner

Postal Address of Owner for service of notice

made in pursuance of the *Land Tax Assessment Act 1910-1911* and the Regulations thereunder with respect to all land owned in one or more of the capacities stated above as at noon on the thirtieth day of June, 19 , according to the several particulars herein set forth, and of all deductions at such date as are allowed by law.

Land the unimproved value of which at noon on 30th June, 19 , was the same as that stated in return of land as owned at 30th June, 19 .. £

Land the unimproved value of which at noon on 30th June, 19 , was different from the value stated in return of land as owned at 30th June, 19 (particulars and altered value as within) .. £

Land purchased or leased since noon on 30th June, 19 , and owned or leased on 30th June, 19 (particulars within), the unimproved value of which at noon on 30th June, 19 , was .. £

Land held at noon on 30th June, 19 , and sold between noon on 30th June, 19 , and noon on 30th June, 19 (particulars within), the unimproved value of which as per such return was .. £

Total Unimproved Value as at noon on 30th June, 19 .. £

Less Deductions allowed by law (particulars below) .. £

Taxable Balance .. £

If the Owner is a shareholder in a Company owning land, state—

Name of Company

No. of Shares held at noon on 30th June, 19

DEDUCTIONS CLAIMED FROM UNIMPROVED VALUE.

Statutory Deduction of £5,000.	Unimproved Value of Lessee's or Sub-Lessee's Interest. Particulars, page 4.	Unimproved Value of Annuity Charge. Particulars, page 3.	Deductions under Section 38(7) of the Act.			Amount of Deduction Claimed.	Total Deductions Claimed.
			† Original Shares in the Land under the Will or Settlement.				
			Name of Beneficiary and relationship to Settlor or Testator.	Address.	Share.		
£	£	£				£	£

* Insert name of owner.

† "Original beneficiary" means:—"One of the persons specified in the settlement or will as entitled to the first life or greater interest thereunder in the land or the income therefrom, or to the first such interest in remainder after a life interest of the wife or husband of the settlor or testator."

Authorised Version C1912L00141 registered 10/09/2022

DECLARATION NO. 1.—TO BE MADE BY ALL PERSONS OTHER THAN THE PUBLIC OFFICER OF A COMPANY.

I, the person making this return, do solemnly and sincerely declare that the return and the statements therein referred to or accompanying it contain full and accurate details of the several matters and things set forth, and in particular contain a full and accurate account of all land in the Commonwealth of Australia owned or administered by me in one or more of the capacities stated above as at noon on the thirtieth day of June, 19 .

And I further declare that the improved value stated therein against each parcel is the capital sum which the fee-simple of the land might be expected to realize if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require, and the unimproved value stated therein against each parcel is the capital sum which the fee-simple of the land might be expected to realize if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require assuming that the improvements thereon or appertaining thereto and made or acquired by the owner or his predecessor in title had not been made.

And I make this declaration under the provisions of the *Land Tax Assessment Act* 1910-1911.

Dated this _____ day of _____ 19

If this return is made
by agent, trustee, or
attorney his occupation
and address to be in-
serted here. (Occupation)
(Address) } (Usual Signature)

DECLARATION NO. 2.—TO BE MADE (IN ADDITION TO DECLARATION NO. 1) BY ALL OWNERS PERMANENTLY RESIDING IN AUSTRALIA.

I, the person making the foregoing return, do solemnly and sincerely further declare that I reside permanently in Australia or in a Territory under the authority of the Commonwealth.

And I make this declaration under the provisions of the *Land Tax Assessment Act* 1910-1911.

Dated this _____ day of _____ 19

(Usual Signature)

This Return is made—

In the capacity of _____

DECLARATION NO. 3.—TO BE MADE BY THE PUBLIC OFFICER OF A COMPANY IN RESPECT OF LAND OWNED BY THE COMPANY.

I, _____ being the duly appointed Public Officer of the above Company, and in that capacity duly authorized to make the foregoing return, do solemnly and sincerely declare that I am well acquainted with the affairs of the said Company, and that the said return and the statements therein referred to or accompanying such return contain full and accurate details of the several matters and things set forth, and in particular contain a full and accurate account of all lands in the Commonwealth of Australia owned by such Company in one or more of the capacities as stated above as at noon on the thirtieth day of June, 19 .

And I further declare that the improved value stated therein against each parcel is the capital sum which the fee-simple of the land might be expected to realize if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require, and the unimproved value stated therein against each parcel is the capital sum which the fee-simple of the land might be expected to realize if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require assuming that the improvements thereon or appertaining thereto and made or acquired by the owner or his predecessor in title had not been made.

And I make this declaration under the provisions of the *Land Tax Assessment Act* 1910-1911 and as such Public Officer as aforesaid.

Dated this _____ day of _____ 19

(Usual Signature)

† Fill in "Agent," "Trustee," "Leaseholder," "Beneficiary," &c., as the case may be.

PARTICULARS OF LAND.

Consecutive No. of each Parcel.	County, District, or Subdivision.	Hundred, Parish, or Location.	No of Section, Portion, Lot, &c.	City, Municipality, Town, Village, &c.	Name of Street.	Section or Subdivision No.	Lot or Allotment No.	City and Town Lots, &c.		Country Land.	Nature of Estate, <i>e.g.</i> , Freehold, Conditional Purchase, Selection, Leasehold,* &c. (Additional particulars in regard to Leaseholds must be furnished on page 4.)	Registered Reference to Title.				Improved Value of each parcel of Land owned.	Unimproved Value of each parcel of Land owned.
								Front- age.	Depth.			Area.	Book.	No.	Vol.		
										Ft.							
								£	£								
(a) Land the unimproved value of which at noon on 30th June, 19 , was different from the value stated in return of land as owned at 30th June, 19																	
(b) Land purchased or leased since noon on 30th June, 19 , and owned or leased at noon on 30th June, 19 . (Each distinct parcel of land must be shown separately.)																	
												Totals ..					
(c) Less land held at noon on 30th June, 19 , and sold between noon on 30th June, 19 , and noon on 30th June, 19 , possession whereof was given to the purchasers before noon on 30th June, 19 . (Each distinct parcel of land must be shown separately.)																	

* No Crown leases to be included except perpetual leases without revaluation or leases with a right of purchase.

PARTICULARS OF LAND—continued.

Consecutive No. 1st Column on Page 2.	Particulars of Improvements on or appertaining to Lands shown on page 2 to be stated here in all cases except Leasehold Land.		Particulars <i>re</i> Land held under Legal Tenancy for Life, or subject to Annuity Charge.							
	Nature of Improvements.	Value as at 30th June, 19 .	Full Name of Legal Life Tenant or Annuitant.	Date of Birth.	Amount of Annuity paid from Income from Land.	Consecutive Nos. on Page 2 of Parcels charged with Annuity or held as Legal Life Tenant.	Unimproved Value of the Land as at 30th June, 19 .	Date of Settle- ment creating Legal Tenancy for Life or Annuity. If under a Will, state Date of Testator's Death.	Total Amount of Annuity. Annual net Rental received by Legal Life Tenant, Gross Rental and Deduc- tions to be shown.	Has Life Tenant Power to Sell ?
		£			£		£		£	

FOR LAND LEASED, FILL IN PARTICULARS UNDER THE FOLLOWING HEADS :—

Consecutive No. 1st Column on Page 2.	Date of Lease.	Term.	Annual Rental reserved under the Lease.	4½ percent. of the Unim- proved Value at 30th June, 19 .	Amount to be expended by Lessee under Covenants for buildings or other improvements, or Amount of Fine, Premium, or Foregift payable by the Lessee to the Owner. Full details to be given.	Owner or Lessor, or Lessee.			Nature of Improvements (if any) effected under Covenant, stating the materials of construction and date of erection.	Freehold Values at Date of Lease.		Freehold Value at 30th June, 19 .	
						Name in Full.		Address.		Im- proved.	Unim- proved.		Unim- proved.
						Owner or Lessor.	Lessee.						
			£	£	£					£	£	£	

If space in any column be insufficient to record particulars, a separate sheet, obtainable where the form of return was obtained, should be attached.

Reg. No.



FORM C2.

This Return and all Correspondence relating thereto should be addressed to the Deputy Federal Commissioner of Land Tax,

COMMONWEALTH OF AUSTRALIA.

Land Tax Assessment Act 1910-1911.

STATE OF _____

This form should be used by taxpayers who own land only in the State of _____

RETURN OF LAND OWNED JOINTLY OR SEVERALLY AS BENEFICIAL OWNER, TRUSTEE, OR LESSEE IN THE STATE OF BY—

If this return is made by an agent, trustee, public officer of company, or attorney, the name of the Principal should be placed here. Name of Owner (Person or Company) in full Occupation of Owner

Postal Address of Owner for service of notice made in pursuance of the *Land Tax Assessment Act 1910-1911* and the Regulations thereunder with respect to all land owned in one or more of the capacities stated above as at noon on the thirtieth day of June, 19 , according to the several particulars herein set forth, and of all deductions at such date as are allowed by law.

Land the unimproved value of which at noon on 30th June, 19 , was the same as that stated in return of land as owned at 30th June, 19 £

Land the unimproved value of which at noon on 30th June, 19 , was different from the value stated in return of land as owned at 30th June, 19 (particulars and altered value as within) £

Land purchased or leased since noon on 30th June, 19 , and owned or leased on 30th June, 19 (particulars within), the unimproved value of which at noon on 30th June, 19 , was £

Land held at noon on 30th June, 19 , and sold between noon on 30th June, 19 , and noon on 30th June, 19 (particulars within), the unimproved value of which as per return of land as owned at 30th June, 19 , was £

Total Unimproved Value as at noon on 30th June, 19 £

Less Deductions allowed by law (particulars below) £

Taxable Balance £

If the Owner is a shareholder in a Company owning land state—

Name of Company

No. of Shares held at noon on 30th June, 19

DEDUCTIONS CLAIMED FROM UNIMPROVED VALUE.

Statutory Deduction of £5,000.	Unimproved Value of Lessee's or Sub-Lessee's Interest. Particulars, page 4.	Unimproved Value of Annuity Charge. Particulars, page 3.	Deductions under Section 38 (7) of the Act.			Amount of Deduction Claimed.	Total Deductions Claimed.
			† Original Shares in the Land under the Will or Settlement.				
			Name of Beneficiary and relationship to Settlor or Testator.	Address.	Share.		
£	£	£				£	£

* Insert name of owner.

† "Original beneficiary" means:—"One of the persons specified in the settlement or will as entitled to the first life or greater interest thereunder in the land or the income therefrom, or to the first such interest in remainder after a life interest of the wife or husband of the settlor or testator."

Authorised Version C1912L00141 registered 10/09/2022

DECLARATION No. 1.—TO BE MADE BY ALL PERSONS OTHER THAN THE PUBLIC OFFICER OF A COMPANY.

This declaration should be made by resident owners and by agents for absentee owners. I, the person making this return, do solemnly and sincerely declare that the return and the statements therein referred to or accompanying it contain full and accurate details of the several matters and things set forth, and in particular contain a full and accurate account of all land in the Commonwealth of Australia owned or administered by me in one or more of the capacities stated above as at noon on the thirtieth day of June, 19

And I further declare that the improved value stated therein against each parcel is the capital sum which the fee-simple of the land might be expected to realize if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require, and the unimproved value stated therein against each parcel is the capital sum which the fee-simple of the land might be expected to realize if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require assuming that the improvements thereon or appertaining thereto and made or acquired by the owner or his predecessor in title had not been made.

And I make this declaration under the provisions of the *Land Tax Assessment Act* 1910–1911.

Dated this _____ day of _____ 19

If this return is made by agent, trustee, or attorney, his occupation and address to be inserted here.

(Occupation)

(Address)

} (Usual Signature)

DECLARATION No. 2.—TO BE MADE (IN ADDITION TO DECLARATION No. 1) BY ALL OWNERS PERMANENTLY RESIDING IN AUSTRALIA.

This declaration should be made by resident owners, but not by joint owners, trustees, or by the agent for an absentee owner. I, the person making the foregoing return, do solemnly and sincerely further declare that I reside permanently in Australia or in a Territory under the authority of the Commonwealth.

And I make this declaration under the provisions of the *Land Tax Assessment Act* 1910–1911.

Dated this _____ day of _____ 19

(Usual Signature)

This Return is made—

In the capacity of _____

DECLARATION No. 3.—TO BE MADE BY THE PUBLIC OFFICER OF A COMPANY IN RESPECT OF LAND OWNED BY THE COMPANY.

I, _____ being the duly appointed Public Officer of the above Company, and in that capacity duly authorized to make the foregoing return, do solemnly and sincerely declare that I am well acquainted with the affairs of the said Company, and that the said return and the statements therein referred to or accompanying such return contain full and accurate details of the several matters and things set forth, and in particular contain a full and accurate account of all lands in the Commonwealth of Australia owned by such Company in one or more of the capacities as stated above as at noon on the thirtieth day of June, 19

And I further declare that the improved value stated therein against each parcel is the capital sum which the fee-simple of the land might be expected to realize if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require, and the unimproved value stated therein against each parcel is the capital sum which the fee-simple of the land might be expected to realize if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require assuming that the improvements thereon or appertaining thereto and made or acquired by the owner or his predecessor in title had not been made.

And I make this declaration under the provisions of the *Land Tax Assessment Act* 1910–1911 and as such Public Officer as aforesaid.

Dated this _____ day of _____ 19

(Usual Signature)

† Fill in "Agent," "Trustee," "Leaseholder," "Beneficiary," &c., as the case may be.

PARTICULARS OF LAND.

Consecutive No. of each Parcel.	County, District, or Subdivision.	Hundred, Parish, or Location.	No. of Section, Portion, Lot, &c.	City, Municipality, Town, Village, &c.	Name of Street.	Section or Subdivision No.	Lot or Allotment No.	City and Town Lots, &c.		Country Land.	Nature of Estate, <i>e.g.</i> , Freehold, Conditional Purchase, Selection, Leasehold,* &c. (Additional particulars in regard to Leaseholds must be furnished on page 4.)	Registered Reference to Title.				Improved Value of each parcel of Land owned.	Unimproved Value of each parcel of Land owned.		
								Front- age.	Depth.			Area.	Book.	No.	Vol.			Folio.	
								Ft. In.	Ft. In.	A.	R.	P.					£	£	
(a) Land the unimproved value of which at noon on 30th June, 19 , was different from the value stated in return of land as owned at 30th June, 19																			
(b) Land purchased or leased since noon on 30th June, 19 , and owned or leased at noon on 30th June, 19 (Each distinct parcel of land must be shown separately.)																			
(c) Less land held at noon on 30th June, 19 , and sold between noon on 30th June, 19 , and noon on 30th June, 19 , possession whereof was given to the purchasers before noon on 30th June, 19 . (Each distinct parcel of land must be shown separately.)																			
																Totals			

* No Crown leases to be included except perpetual leases without revaluation or leases with a right of purchase.

PARTICULARS OF LAND—continued.

Consecutive No. 1st Column on Page 2.	Particulars of Improvements on or appertaining to Lands shown on page 2 to be stated here in all cases except Leasehold Land.		Particulars re Land held under Legal Tenancy for Life, or subject to Annuity Charge.							
	Nature of Improvements.	Value as at 30th June, 19 .	Full Name of Legal Life Tenant or Annuitant.	Date of Birth.	Amount of Annuity paid from Income from Land.	Consecutive Nos. on Page 2 of Parcels charged with Annuity or held as Legal Life Tenant.	Unimproved Value of the Land as at 30th June, 19 .	Date of Settle- ment creating Legal Tenancy for Life or Annuity. If under a Will, state Date of Testator's Death.	Total Amount of Annuity. Annual Net Rental received by Legal Life Tenant. Gross Rental and Deduc- tions to be shown.	Has Life Tenant Power to Sell?
		£			£		£		£	

FOR LAND LEASED, FILL IN PARTICULARS UNDER THE FOLLOWING HEADS:—

Consecutive No., 1st Column on Page 2.	Date of Lease.	Term.	Annual Rental reserved under the Lease.	4½ per cent. of the Unimproved Value at 30th June, 19 .	Amount to be expended by Lessee under Covenants for buildings or other improvements, or Amount of Fine, Premium, or Foregift payable by the Lessee to the Owner. Full details to be given.	Owner or Lessor, or Lessee.			Nature of Improvements (if any) effected under Covenant, stating materials of construction and date of erection.	Freehold Values at Date of Lease.		Freehold Value at 30th June, 19 .	
						Name in Full.		Address.		Im-proved.	Unim-proved.		Unim-proved.
						Owner or Lessor.	Lessee.						
			£	£	£					£	£	£	

If space in any column be insufficient to record particulars, a separate sheet, obtainable where the form of return was obtained, should be attached,

FORM D.

COMMONWEALTH OF AUSTRALIA.

NOTICE OF ALIENATION UNDER REGULATION 23.

Sir,

19 .

In accordance with Regulation 23, under the *Land Tax Assessment Act* 1910-11, I hereby notify you that I have sold the land described on the back hereof to the person and on the terms there stated.

Yours faithfully,

The Commissioner of Land Tax,

[Back of Form D.]

Land Tax Assessment Act 1910-11.

NOTICE OF ALIENATION UNDER REGULATION 23.

Name of Owner or Mortgagor
Name of Mortgagee in possession
Occupation
Address

Reg. No.

Reg. No.

Purchaser—

(Name in full)

(Occupation)

(Address)

DESCRIPTION OF LAND.

Consecutive No. on page 2 of Vendor's last Return.	County, District, or Subdivision.	Hundred, Parish, or Location.	No. of Section, Portion, Lot, &c.	City, Municipality, Town, Village, &c.	Name of Street.	Section or Subdivision No.	Lot or Allotment No.	Area of Country Land or Dimensions of City or Town Land.	Reference to Title.				Date of Contract of Sale.	Date when Purchaser obtained or will obtain Possession.	Unimproved Value of the Land as per Vendor's last return.
									Book.	No.	Vol.	Folio.			
															£

Sale Price.	Amount Paid by Purchaser.	Amounts of succeeding Payments.	Dates of succeeding Payments.	Amount owing by Purchaser to Seller and secured by Mortgage or Charge on the Land.	Amount Lent to the Purchaser by the Seller and not secured by Mortgage or Charge on the Land.	Amount owing by the Purchaser to any other Person and directly or indirectly guaranteed by the Seller.
£	£	£		£	£	£

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 that the above land has been sold by me in a *bond fide* manner and not for the purpose of evading payment of land tax.

And I make this declaration under the provisions of the *Land Tax Assessment Act 1910-11*.

Dated this

19

day of

Usual Signature—

FORM E.

COMMONWEALTH OF AUSTRALIA.

NOTICE OF PURCHASE UNDER REGULATION 23.

Sir,

19

In accordance with Regulation 23, under the *Land Tax Assessment Act 1910-11*, I hereby notify you that I have purchased the land described on the back hereof from the person and on the terms there stated.

Yours faithfully,

The Commissioner of Land Tax,

Land Tax Assessment Act 1910-11.

Vendor—

Reg. No.

(Name in full)
(Occupation)
(Address)

County, District, or Subdivision.	Hundred, Parish, or Location.	No. of Section, Portion, Lot, &c.	City, Municipality, Town, Village, &c.	Name of Street.	Section or Sub- division No.	Lot or Allotment No.	Area of Country Land or Dimensions of City or Town Land.	Reference to Title.				Date of Contract of Sale.	Date when Purchaser obtained or will obtain Possession.	Unimproved Value of the Land as at date of sale.
								Book.	No.	Vol.	Folio.			
														£

Sale Price.	Amount Paid by Purchaser.	Amounts of succeeding Payments.	Dates of succeeding Payments.	Amount owing by Purchaser to Seller and secured by Mortgage or Charge on the Land.	Amount Lent to the Purchaser by the Seller and not secured by Mortgage or Charge on the Land.	Amount owing by the Purchaser to any other Person and directly or indirectly guaranteed by the Seller.
£	£	£		£	£	£

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 that the above land has been bought by me in a *bona fide* manner and not for the purpose of evading payment of land tax.

And I make this declaration under the provisions of the *Land Tax Assessment Act* 1910-11.

Dated this _____ day of _____

19

Usual Signature—

NOTICE OF ALIENATION UNDER REGULATION 23 BY (Name of Company)

SCHEDULE OF LANDS DISPOSED OF.

Consecutive No. on Page 2 of Vendor's last Return.	County, District or Sub-division.	Hundred, Parish, or Location.	City Municipality, Town, Village, &c.	Name of Street.	No. of Section, Portion, Lot, &c.	Sec. or Subdivision No. Lot or Allotment No.	Area of Country Land or Dimensions of City or Town Land.	Reference to Title.			Date of Contract of Sale.	Date when Purchaser obtained or will obtain possession.	Purchaser.			Unimproved Value of the Land as per Vendor's last return.	Sale Price.	Amount Paid by Purchaser.	Amounts of Succeeding Payments.	Dates of Succeeding Payments.	Amount Owed by Purchaser to Seller, and secured by mortgage or charge on the land.	Amount Lent to the Purchaser by the Seller, and not secured by mortgage or charge on the land.	Amount Owed by the Purchaser to any other person and directly or indirectly guaranteed by the Seller.
								Book.	No.	Vol.	Folio.		Name in Full.	Occupation.	Address								
																£	£	£	£		£	£	£

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 that the above land has been sold by *in a bona fide manner*, and not for the purpose of evading payment of Land Tax. And I make this declaration under the provisions of the *Land Tax Assessment Act 1910-11*.

Dated this day of 19

(Usual Signature)

Land Tax Assessment Act 1910-11.

NOTICE OF ACQUISITION OF LAND BY LEASE.

REGULATION 25.

Name of Lessee
Occupation
Address

Reg. No.

Name of Lessor
Occupation
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 on 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.	Amount to be expended by Lessee under Covenants for buildings or other improvements, or Amount of Fine, Premium, or Foregift payable by the Lessee to the Owner. Full details to be given.	Freehold 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 1910-11.*

Dated this day of

191

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.

Register No.

FORM No. 1.

COMMONWEALTH OF AUSTRALIA.

Land Tax Assessment Act 1910-1911.

NOTICE OF APPEAL AGAINST ASSESSMENT.

I HEREBY GIVE NOTICE that I appeal against the Assessment of Land Tax under the above register number, and contained in Notice of Assessment issued by the Commissioner of Land Tax, under date for the reasons that:—

And I require that the Assessment be altered accordingly.

I appeal against the Assessment to the

Court

at

Signature

Postal Address for }
Service of Notices }

Date

NOTE.—Notwithstanding this appeal the tax as assessed must be paid by the due date, otherwise a penalty of 10 per cent. of the amount of the tax must be paid in addition

If the appellant succeeds on the appeal, the amount of tax paid by the appellant in excess of the amount determined by the decision on the appeal will be repaid to him

TABLE I.

PRESENT VALUE OF £1 PER ANNUM PAYABLE FOR ANY NUMBER OF YEARS FROM 1 TO 100.

(Annual payment assumed to be spread uniformly over year.)

Years.	4½ per cent.	Years.	4½ per cent.	Years.	4½ per cent.
	£		£		£
1	·978	36	18·060	71	21·720
2	1·914	37	18·261	72	21·763
3	2·810	38	18·453	73	21·805
4	3·668	39	18·637	74	21·844
5	4·488	40	18·812	75	21·882
6	5·273	41	18·981		
7	6·024	42	19·142	76	21·918
8	6·743	43	19·296	77	21·952
9	7·431	44	19·443	78	21·985
10	8·089	45	19·584	79	22·017
				80	22·047
11	8·719	46	19·719		
12	9·322	47	19·848		
13	9·899	48	19·972	81	22·076
14	10·451	49	20·090	82	22·103
15	10·979	50	20·203	83	22·130
				84	22·155
16	11·485	51	20·312	85	22·180
17	11·969	52	20·415		
18	12·431	53	20·514		
19	12·874	54	20·609	86	22·203
20	13·298	55	20·700	87	22·225
				88	22·246
21	13·704	56	20·787	89	22·267
22	14·092	57	20·870	90	22·286
23	14·464	58	20·950		
24	14·819	59	21·026		
25	15·159	60	21·099	91	22·305
				92	22·322
26	15·485	61	21·169	93	22·339
27	15·796	62	21·235	94	22·356
28	16·094	63	21·299	95	22·371
29	16·380	64	21·360		
30	16·653	65	21·419		
				96	22·386
31	16·914	66	21·475	97	22·401
32	17·164	67	21·528	98	22·414
33	17·403	68	21·580	99	22·427
34	17·632	69	21·629	100	22·440
35	17·851	70	21·676		

TABLE II.

PRESENT VALUE OF £1 PER ANNUM PAYABLE DURING THE LIFE OF A
MALE OF ANY AGE FROM 0 TO 100.

(Annual payment assumed to be spread uniformly over year.)

Age.	4½ per cent.	Age.	4½ per cent.	Age.	4½ per cent.
	£		£		£
0	16·715	36	15·270	71	6·382
1	18·935	37	15·077	72	6·122
2	19·370	38	14·883	73	5·862
3	19·466	39	14·683	74	5·606
4	19·489	40	14·479	75	5·355
5	19·479				
		41	14·271		
6	19·441	42	14·055	76	5·114
7	19·380	43	13·834	77	4·885
8	19·303	44	13·607	78	4·673
9	19·212	45	13·373	79	4·473
10	19·109			80	4·284
		46	13·136		
11	18·997	47	12·896		
12	18·876	48	12·653	81	4·104
13	18·749	49	12·407	82	3·930
14	18·618	50	12·157	83	3·754
15	18·485			84	3·579
		51	11·904	85	3·407
16	18·350	52	11·646		
17	18·215	53	11·383		
18	18·080	54	11·116	86	3·236
19	17·945	55	10·843	87	3·067
20	17·809			88	2·907
		56	10·567	89	2·752
21	17·673	57	10·288	90	2·604
22	17·536	58	10·006		
23	17·397	59	9·721		
24	17·258	60	9·434	91	2·461
25	17·117			92	2·325
		61	9·145	93	2·180
26	16·973	62	8·855	94	2·032
27	16·825	63	8·566	95	1·889
28	16·673	64	8·279		
29	16·514	65	7·995		
30	16·350			96	1·750
		66	7·715	97	1·605
31	16·181	67	7·440	98	1·453
32	16·006	68	7·170	99	1·285
33	15·827	69	6·904	100	1·141
34	15·645	70	6·642		
35	15·458				

TABLE III.

PRESENT VALUE OF £1 PER ANNUM PAYABLE DURING THE LIFE OF A
FEMALE OF ANY AGE FROM 0 TO 100.

(Annual payment assumed to be spread uniformly over year.)

Age.	4½ per cent.	Age.	4½ per cent.	Age.	4½ per cent.
	£		£		£
0 ..	17·191	36 ..	15·915	71 ..	6·733
1 ..	19·157	37 ..	15·753	72 ..	6·455
2 ..	19·602	38 ..	15·586	73 ..	6·185
3 ..	19·694	39 ..	15·416	74 ..	5·921
4 ..	19·718	40 ..	15·242	75 ..	5·660
5 ..	19·705				
		41 ..	15·061		
6 ..	19·663	42 ..	14·874	76 ..	5·404
7 ..	19·605	43 ..	14·683	77 ..	5·150
8 ..	19·534	44 ..	14·483	78 ..	4·901
9 ..	19·449	45 ..	14·278	79 ..	4·660
10 ..	19·355			80 ..	4·427
		46 ..	14·063		
11 ..	19·248	47 ..	13·840		
12 ..	19·134	48 ..	13·607	81 ..	4·206
13 ..	19·015	49 ..	13·366	82 ..	3·995
14 ..	18·892	50 ..	13·114	83 ..	3·794
15 ..	18·767			84 ..	3·603
		51 ..	12·854	85 ..	3·419
16 ..	18·643	52 ..	12·585		
17 ..	18·519	53 ..	12·309		
18 ..	18·396	54 ..	12·028	86 ..	3·243
19 ..	18·274	55 ..	11·742	87 ..	3·072
20 ..	18·152			88 ..	2·908
		56 ..	11·454	89 ..	2·750
21 ..	18·027	57 ..	11·162	90 ..	2·610
22 ..	17·902	58 ..	10·867		
23 ..	17·775	59 ..	10·566		
24 ..	17·645	60 ..	10·259	91 ..	2·452
25 ..	17·514			92 ..	2·302
		61 ..	9·945	93 ..	2·157
26 ..	17·381	62 ..	9·624	94 ..	2·023
27 ..	17·247	63 ..	9·295	95 ..	1·885
28 ..	17·110	64 ..	8·962		
29 ..	16·970	65 ..	8·625		
30 ..	16·829			96 ..	1·746
		66 ..	8·289	97 ..	1·618
31 ..	16·685	67 ..	7·958	98 ..	1·480
32 ..	16·537	68 ..	7·635	99 ..	1·306
33 ..	16·387	69 ..	7·322	100 ..	1·109
34 ..	16·232	70 ..	7·022		
35 ..	16·075				

TABLE IV:

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

Years.	4½ per cent.	Years.	4½ per cent.	Years.	4½ per cent.
	£		£		£
1	·97815	36	·01135	71	·00202
2	·47832	37	·01074	72	·00193
3	·31180	38	·01017	73	·00184
4	·22863	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	·07067	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	·03366	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		

TABLE V.

PRESENT VALUE OF £1 DUE AT THE END OF ANY NUMBER OF
YEARS FROM 1 TO 100.

Years.	4½ per cent.	Years.	4½ per cent.	Years.	4½ per cent.
	£		£		£
1	·95694	36	·20503	71	·04393
2	·91573	37	·19620	72	·04204
3	·87630	38	·18775	73	·04023
4	·83856	39	·17967	74	·03849
5	·80245	40	·17193	75	·03684
6	·76790	41	·16453		
7	·73483	42	·15744	76	·03525
8	·70319	43	·15066	77	·03373
9	·67290	44	·14417	78	·03228
10	·64393	45	·13796	79	·03089
				80	·02956
11	·61620	46	·13202		
12	·58966	47	·12634		
13	·56427	48	·12090	81	·02829
14	·53997	49	·11569	82	·02707
15	·51672	50	·11071	83	·02590
				84	·02479
16	·49447	51	·10594	85	·02372
17	·47318	52	·10138		
18	·45280	53	·09701		
19	·43330	54	·09284	86	·02270
20	·41464	55	·08884	87	·02172
				88	·02079
21	·39679	56	·08501	89	·01989
22	·37970	57	·08135	90	·01903
23	·36335	58	·07785		
24	·34770	59	·07450		
25	·33273	60	·07129	91	·01821
				92	·01743
26	·31840	61	·06822	93	·01668
27	·30469	62	·06528	94	·01596
28	·29157	63	·06247	95	·01527
29	·27902	64	·05978		
30	·26700	65	·05721		
				96	·01462
31	·25550	66	·05474	97	·01399
32	·24450	67	·05239	98	·01338
33	·23397	68	·05013	99	·01281
34	·22390	69	·04797	100	·01226
35	·21425	70	·04590		