

# STATUTORY RULES.

1915. No. 54.

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## AMENDMENT OF REGULATIONS UNDER THE LAND TAX ASSESSMENT ACT 1910-1912.

I, THE GOVERNOR-GENERAL in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following amendments of the Regulations under the *Land Tax Assessment Act* 1910-1912 to come into operation forthwith. Such amendments shall supersede the provisional Regulations (Statutory Rules 1914 No. 77) under the said Act, made on the tenth day of June, 1914.

Dated this 12th day of April, One thousand nine hundred and fifteen.

R. M. FERGUSON,  
Governor-General.

By His Excellency's Command,  
E. J. RUSSELL,  
For Treasurer.

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1. Clause 5 of the Regulations under the *Land Tax Assessment Act* 1910-1912, is *amended* by omitting therefrom the words, "Form C1 or C2 in the Schedule, as the case may be" and *inserting* in their stead the words, "Form C in the Schedule."

C.2392.—PRICE 5D.

This Return and all Correspondence relating thereto should be addressed to the—



COMMONWEALTH OF AUSTRALIA.  
*Land Tax Assessment Act 1910-1912.*

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

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* 1910-1912 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, according to the several particulars herein set forth, and of all deductions at such date as are allowed by law.

	£		For Office use only.
Land owned (particulars within) the unimproved value			
of which is ..                 ..                 ..                 ..                 £			
Less deductions allowed by law (particulars below)	£		
Taxable Value ..                 ..                 ..                 £			

If the Owner is a shareholder in a Company owning land within the Commonwealth, state Name of Company and No. of Shares held at noon on 30th June.

Statutory Deduction of £5,000.	Unimproved Value of Lessee's or Sub-Lessee's Estate. Particulars, page 4.	Unimproved Value of Annuity Charge. Particulars, page 3.	Deductions under Section 38 (7) or 38A of the Act.				Total Deductions Claimed.
			Beneficiaries who are Original Sharers in the Land under Original Will or Settlement (see Explanatory Notes.)			Amount of Deduction Claimed.	
			Name of Beneficiary and Relationship to Settlor or Testator.	Residential Address.	Share.		

If there is insufficient space here for all particulars they may be shown on a separate Schedule.)

**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,

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* 1910-1912.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 191

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

(Occupation)  
(Address)

(Usual Signature)

(To be signed by all resident taxpayers in person, if in Australia.)

**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 all resident owners, but not by joint owners, trustees, or by agents for absentee owners.

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* 1910-1912.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 191

(Usual Signature)

(To be signed by all resident taxpayers in person, if in Australia.)

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 stated above as at noon on the thirtieth day of June,

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* 1910-1912 and as such Public Officer as aforesaid.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 191

(Usual Signature)

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

(2)

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

Consecutive No. of each parcel.	County.	Parish.	No. of Portion, &c.	City, Municipality, Town, Village, &c.	Name of Street.	Number in Street.	Section or Subdivision No.	Lot or Allotment No.	City and Town Lots, &c.		Country Land.	Nature of Estate, <i>e.g.</i> , Freehold, Life Tenancy, Conditional Purchase, Selection, Leasehold,* &c.	Reference to Registered Title.				Improved Value of each parcel of Land owned.	Unimproved Value of each parcel of Land owned.	This space for Office use only.
									Front-age.	Depth.	Area.		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. Land occupied, used, or controlled, although not owned, and in respect of which there is no lease or agreement for a lease for a definite term, must be returned with particulars of the occupancy, use, or control.  
If the space under any of the above headings is insufficient for the particulars required to be shown, the words "as per Schedule attached" should be written in the space, and a separate Schedule should be furnished.

(3)

## 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 charged with Annuity.						
	Description and Extent of each Separate Class of Improvement made to the Land.	Value to the Property of each Separate Class of Improvement as at 30th June,	Full Name and Residential Address of Annuitant.	Date of Birth of Annuitant.	If Annuity is Paid from the Income of Realty and Personalty state the Value of the Personalty at 30th June,	Unimproved Value of the Charged Land at 30th June,	Date of Settlement creating Annuity. If under a Will state Date of Testator's Death.	Total Amount of Annuity.	Consecutive Number on Page 2 of Parcels charged with Annuity.
		£			£	£		£	
<p style="text-align: center;">PARTICULARS <i>re</i> LAND OWNED AS *LEGAL TENANT FOR LIFE.</p> <p>A separate sheet should be attached showing the gross rental, outgoings in detail, and net rental, for the year ended 30th June, in respect of each separate parcel of land owned as legal life tenant; or if the legal tenant for life so desires, the net rental may be taken as <math>4\frac{1}{2}</math> per cent. of the unimproved value of the land. If the preference is that the latter course should be adopted, the fact should be indicated in the space hereunder.</p>									

\* A legal tenant for life is a person in whom land is vested for an estate for life in possession. If the land is vested in trustees the life tenant is not a legal life tenant, and the land is assessable on its full unimproved value.

(4)

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

Consecutive No. 1st Column Page 2.	Date of Lease or of Agreement for Lease.	Term of Lease.		If Lease is for Life of Lessor or Lessee, state Date of Birth of Person for whose Life Lease Exists.	Annual Rental Reserved by the Lease.	Amount to be Expended by Lessee under Covenants for Buildings or other Improvements, or Amount of Fine, Premium, Royalty, or Foregift Payable by the Lessee to the Lessor. Full Details to be Given.	Did Lessee ever own the Land? If so, up to what Date ?	Owner or Lessor, or Lessee.			Nature of Improvements (if any) effected under Covenant, stating the Materials of Construction and Date of Erection.	Freehold Values of Land at Date of Lease.		Freehold Value at 30th June.
		Date of Commence- ment.	Period.					Name in Full.		Address.		Im- 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.

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 1910-1912.*

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 Name of Owner (Person or Company) in full by an agent, trustee, public officer of company, or attorney, the Occupation of Owner name of the Principal should be placed here. Postal Address of Owner for service of notice

made in pursuance of the *Land Tax Assessment Act 1910-1912* and the Regulations thereunder with respect to all land within the Commonwealth owned in one or more of the capacities stated above as at noon on the thirtieth day of June, 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 Value .. .. .	£

For Office use only.

If the Owner is a shareholder in a Company owning land within the Commonwealth, state Name of Company and No. of Shares held at noon on 30th June,

**DEDUCTIONS CLAIMED FROM UNIMPROVED VALUE.**

Statutory Deduction of £5,000.	Unimproved Value of Lessee's or Sub-Lessee's Estate. Particulars, page 4.	Unimproved Value of Annuity Charge. Particulars, page 3.	Deductions under Section 38 (7) or 38A of the Act.			Total Deductions Claimed.
			Beneficiaries who are Original Sharers in the Land under Original Will or Settlement (see Explanatory Notes.)		Amount of Deduction Claimed.	
			Name of Beneficiary and Relationship to Settlor or Testator.	Residential Address.	Share.	

(If there is insufficient space here for all particulars they may be shown on a separate Schedule.)

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,

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 *bonâ 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 *bonâ 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* 1910-1912.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 191

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

(Occupation)

(Address)

(Usual Signature)

(To be signed by all resident taxpayers in person, if in Australia.)

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

This declaration I, the person making the foregoing return, do solemnly and sincerely should be made by all resident owners, but not 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* 1910-1912.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 191

(Usual Signature)

(To be signed by all resident taxpayers in person, if in Australia.)

This Return is made—  
In the capacity<sub>ies</sub> 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 stated above as at noon on the thirtieth day of June,

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 *bonâ 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 *bonâ 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* 1910-1912 and as such Public Officer as aforesaid.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 191

(Usual Signature)

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

(2)

## 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 Portion &c.	City, Municipality, Town, Village, &c.	Name of Street.	Number in Street.	Section or Subdivision No.	Lot or Allotment No.	City and Town Lots, &c.		Country Land.	Nature of Estate, <i>e.g.</i> , Freehold, Life Tenancy, Conditional Purchase, Selection, Leasehold,* &c.  (Additional particulars in regard to Leaseholds must be furnished on page 4.)	Reference to Registered Title.				Improved Value of each parcel of Land owned.	Unimproved Value of each parcel of Land owned.	This space for Office use only.
									Front- age.	Depth.	Area.		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. Land occupied, used, or controlled, although not owned, and in respect of which there is no lease or agreement for a lease for a definite term, must be returned with particulars of the occupancy, use, or control.  
If the space under any of the above headings is insufficient for the particulars required to be shown, the words "as per Schedule attached" should be written in the space, and a separate Schedule should be furnished.

(3)

## 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 charged with Annuity.						
	Description and Extent of each Separate Class of Improvement made to the Land.	Value to the Property of each Separate Class of Improvement as at 30th June,  £	Full Name and Residential Address of Annuitant.	Date of Birth of Annuitant.	If Annuity is Paid from the Income of Realty and Personality state the Value of the Personality at 30th June,  £	Unimproved Value of the Charged Land at 30th June,  £	Date of Settlement creating Annuity. If under a Will, state Date of Testator's Death.	Total Amount of Annuity.  £	Consecutive Number on Page 2 of Parcels charged with Annuity.
			PARTICULARS <i>re</i> LAND OWNED AS *LEGAL TENANT FOR LIFE. A separate sheet should be attached showing the gross rental, outgoings in detail, and net rental, for the year ended 30th June, in respect of each separate parcel of land owned as legal life tenant; or if the legal tenant for life so desires, the net rental may be taken as 4½ per cent. of the unimproved value of the land. If the preference is that the latter course should be adopted, the fact should be indicated in the space hereunder.						

\* A legal tenant for life is a person in whom land is vested for an estate for life in possession. If the land is vested in trustees the life tenant is not a legal life tenant, and the land is assessable on its full unimproved value.



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

Consecutive No. 1st Column on Page 2.	Date of Lease or of Agreement for Lease.	Term of Lease.		If Lease is for Life of Lessor or Lessee, state Date of Birth of Per- son for whose Life Lease Exists.	Annual Rental Reserved by the Lease.	Amount to be Expended by Lessee under Covenants for Buildings or other Improvements, or Amount of Fine, Premium, Royalty, or Foregift Payable by the Lessee to the Lessor. Full Details to be Given.	Did Lessee ever own the Land ? If so, up to what Date ?	Owner or Lessor, or Lessee.			Nature of Improvements (if any) effected under Covenant, stating the Materials of Construction and Date of Erection.	Freehold Values of Land at Date of Lease.		Freehold Value at 30th June.	
		Date of Commence- ment.	Period.					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.

This Return and all Correspondence relating thereto should be addressed to the—



FORM C.

COMMONWEALTH OF AUSTRALIA.

*Land Tax Assessment Act 1910-1912.*

**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 1910-1912* and the Regulations thereunder with respect to all land within the Commonwealth owned in one or more of the capacities stated above as at noon on the thirtieth day of June, according to the several particulars herein set forth, and of all deductions at such date as are allowed by law.

Unimproved value of land included in return of land owned at 30th June,  
 (a) the value whereof had not altered since 30th June, .. .. £  
 (b) the value whereof had altered since 30th June, (particulars as per (a) within) .. .. £

Deduct—

Unimproved value (as per return of land owned at 30th June, ) of land sold between noon on 30th June, , and noon on 30th June, , (particulars as per (b) within) £

Add—

Unimproved value of land purchased since noon on 30th June, , and owned at noon on 30th June, (particulars as per (c) within) .. £

Unimproved value of leasehold estate (see explanatory notes pp. 3 and 4) in land acquired by lease since noon on 30th June, , and leased at noon on 30th June, (particulars as per (c) within) .. .. £

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

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

Taxable Value .. .. £

For Office use only.

If the Owner is a shareholder in a Company owning land within the Commonwealth, state Name of Company and No. of Shares held at noon on 30th June,

**DEDUCTIONS CLAIMED FROM UNIMPROVED VALUE.**

Statutory Deduction of £5,000.	Unimproved Value of Lessee's or Sub-Lessee's Estate. Particulars, page 4.	Unimproved Value of Annuity Charge. Particulars page 3.	Deductions under Section 38 (7) or 38A of the Act.				Total Deductions Claimed.
			Beneficiaries who are Original Sharers in the Land under Original Will or Settlement (see Explanatory Notes.)			Amount of Deduction Claimed.	
			Name of Beneficiary and Relationship to Settlor or Testator.	Residential Address.	Share.		

(If there is insufficient space here for all particulars they may be shown on a separate Schedule.)

This declaration should be made by resident owners and by agents for absentee owners.

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* 1910-1912.

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

(To be signed by all resident taxpayers  
in person, if in Australia.)

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

This declaration should be made by all resident owners, but *not* by joint owners, trustees, or by agents for absentee owners.

(Usual Signature)

(To be signed by all resident taxpayers  
in person, if in Australia.)

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 stated above as at noon  
on the thirtieth day of June.

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 *bond 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 *bond 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*, 1910-1912 and as such Public Officer as aforesaid.

(Usual Signature)

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

PARTICULARS OF LAND.

\* No Crown leases to be included except perpetual leases without revaluation or leases with a right of purchase. Land occupied, used, or controlled, although not owned and in respect of which there is no lease or agreement for a lease for a definite term, must be returned with particulars of the occupancy, use, or control.

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(3)

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 charged with Annuity.						
	Description and Extent of each Separate Class of Improvement made to the Land.	Value to the Property of each Separate Class of Improvement as at 30th June,	Full Name and Residential Address of Annuitant.	Date of Birth of Annuitant.	If Annuity is Paid from the Income of Realty and Personalty state the Value of the Personalty at 30th June,	Unimproved Value of the Charged Land at 30th June,	Date of Settlement creating Annuity. If under a Will, state Date of Testator's Death.	Total Amount of Annuity.	Consecutive Number on Page 2 of Parcels charged with Annuity.
		£			£	£		£	
<p>PARTICULARS <i>re</i> LAND OWNED AS *LEGAL TENANT FOR LIFE.</p> <p>A separate sheet should be attached showing the gross rental, outgoing in detail, and net rental, for the year ended 30th June, in respect of each separate parcel of land owned as legal life tenant; or if the legal tenant for life so desires, the net rental may be taken as 4½ per cent. of the unimproved value of the land. If the preference is that the latter course should be adopted, the fact should be stated in the space hereunder.</p>									

\* A legal tenant for life is a person in whom land is vested for an estate for life in possession. If the land is vested in trustees the life tenant is not a legal life tenant, and the land is assessable on its full unimproved value.

(4)

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

Consecutive No. 1st Column on Page 2.	Term of Lease.		If Lease is for Life of Lessor or Lessee, state Date of Birth of Per- son for whose Life Lease Exists.	Annual Rental Reserved by the Lease.	Amount to be Expended by Lessee under Covenants for Buildings or other Improvements, or Amount of Fine, Premium, Royalty, or Foregift Payable by the Lessee to the Lessor. Full Details to be Given.	Did Lessee ever own the Land? If so, up to what Date?	Owner or Lessor, or Lessee.		Nature of Improvements (if any) effected under Covenant, stating the Materials of Construction and Date of Erection.	Freehold Values of Land at Date of Lease.		Freehold Value at 30th June.	
	Date of Commence- ment.	Period.					Name in Full.			Address.	Im- 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.