

STATUTORY RULES.

1911. No. 141.

PROVISIONAL REGULATION UNDER THE LAND TAX ASSESSMENT ACT 1910

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

Dated this 14th day of September, 1911.

DENMAN,
Governor-General.

By His Excellency's Command,

ANDREW FISHER,
Treasurer.

Regulation No. 51 of The Land Tax Regulations 1911 (Statutory Rules 1911, No. 8) is amended—

(a) by omitting the paragraph reading “The value under (a) and (c) shall be calculated on the basis of $4\frac{1}{2}$ per cent. under Tables II. and III.”, and inserting in its stead the following paragraph:—

“The value under (a) shall be calculated on the basis of $4\frac{1}{2}$ per cent. under Table I. for a period of 100 years, provided that if the value thus obtained exceeds the unimproved value of the land, the value under (a) shall be the unimproved value of the land”; and

(b) by inserting at the end thereof the following new paragraph:—

“The value under (c) shall be calculated on the basis of $4\frac{1}{2}$ per cent. under Tables II. and III.”