
LAND TAX ASSESSMENT.

No. 29 of 1923.

An Act to amend Section Twenty-nine of the *Land Tax Assessment Act 1910-1916*.

[Assented to 1st September, 1923.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

1.—(1.) This Act may be cited as the *Land Tax Assessment Act 1923*. Short title and citation.

(2.) The *Land Tax Assessment Act 1910-1916* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Land Tax Assessment Act 1910-1923*.

2. Section twenty-nine of the Principal Act is amended by omitting therefrom the words "or a lease with a right of purchase or a lease of land to be used for pastoral grazing or Crown leases.

cultivation purposes or a homestead lease or a mining lease or a timber lease) shall not be liable to assessment or taxation in respect of the estate, and the owner of a leasehold estate under any such laws for a term not greater than one year certain shall not be so liable" and inserting in their stead the words "without revaluation, or a lease with right of purchase) shall not be liable to assessment or taxation in respect of the estate".

Application.

3. This Act shall be deemed to have commenced on the first day of July One thousand nine hundred and twenty-three, and shall apply to assessments for the financial year commencing on that date and all subsequent years.
