

ACTS
PASSED BY
THE PARLIAMENT
OF THE
COMMONWEALTH OF AUSTRALIA
DURING THE YEAR
1930.

LAND TAX ASSESSMENT.

No. 1 of 1930.

An Act to amend paragraph (h) of section thirteen
and section twenty-eight of the *Land Tax
Assessment Act 1910-1928*.

[Assented to 22nd March, 1930.]

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*
1930.

Short title and
citation.

(2.) The *Land Tax Assessment Act 1910-1928** 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 1910-1930*.

2. Section thirteen of the Principal Act is amended by inserting
in paragraph (h), after the word "racing", the words "or golf".

Land exempted
from tax.

3. Section twenty-eight of the Principal Act is amended—

(a) by inserting in sub-section (3.), after paragraph (a), the
following paragraph :—

Lessors and
lessees of land
leased before
the commence-
ment of the
Act.

"(aa) annual rent reserved by the lease means the
rent which, as on the thirtieth day of June immediately
preceding the financial year for which tax is levied, is pay-
able for the period which includes that thirtieth day of June

* Act No. 22, 1910, as amended by No. 12, 1911; No. 37, 1912; No. 29, 1914; No. 33, 1916;
No. 29, 1923; No. 32, 1924; No. 50, 1926; No. 30, 1927; and No. 34, 1928.

if that rent is the rent payable for the period of one year, or if that rent is not the rent payable for the period of one year, the sum which bears the same proportion to the rent payable as the period of a year bears to the period for which that rent is payable :

Provided that, if as on that thirtieth day of June—

(a) no rent is payable ; or

(b) a rent, which is subject to a liability to reappraisal, is payable,

for the period which includes that thirtieth day of June, and a rent or a reappraised rent subsequently becomes payable for that period, the rent which so becomes payable shall be deemed to be the rent payable as on that thirtieth day of June ;” ; and

(b) by adding at the end thereof the following sub-section :—

“ (4.) This section shall apply to any lease which is a lease from the Crown and which is subject to liability to resumption of the whole or of any part or proportion of the land comprised in the lease, whether that part or proportion be defined or not, and for the purpose of the application of the provisions of paragraph (a) of the last preceding sub-section—

(a) where the resumption, if effected, would be without right of compensation or without right of compensation except for improvements or certain improvements—

(i) the lease, in respect of the whole or a part or a proportion of the whole, as the case may be, so subject to resumption, shall be deemed to be a lease for a period ending on the earliest date on which such resumption may be made, and, in respect of the part or proportion (if any) of the whole not so subject to resumption, shall be deemed to be a lease for a period ending on the date upon which the lease expires ;

(ii) a rent shall be deemed to be payable in respect of the part or proportion which is subject to liability to resumption of an amount which bears the same proportion to the annual rent as the part or proportion of the area which is so subject bears to the total area, and the amount of the residue of the annual rent shall be deemed

to be the rent payable in respect of the part or proportion not so subject ; and

(iii) the unimproved value of the part or proportion subject to liability to resumption and the unimproved value of the part or proportion not so subject shall be respectively deemed to be such sums as bear to the unimproved value of all the land leased the same proportions as such respective parts or proportions respectively bear to the total area of the land leased ; and

(b) where the lease is one to which paragraph (a) of this sub-section does not apply, the lease shall be deemed to be a lease for the full period of the lease as if no resumption of the lease or part of the lease were liable to be made :

Provided that leased land shall not be deemed to be subject to resumption without compensation, or without compensation except for improvements or certain improvements, nor shall any lease be deemed to have no period or no unexpired period, by reason of the fact that any land may be liable to be resumed or withdrawn from the lease for mining purposes or for public roads or for any other public purpose, without compensation or without compensation except for improvements or certain improvements."

4.--(1.) The amendment of the Principal Act made by section two of this Act shall apply to all assessments for the financial year beginning on the first day of July One thousand nine hundred and thirty, and all subsequent years.

Application of Act.

(2.) The amendment of the Principal Act made by section three of this Act shall be deemed to have commenced on the date of the commencement of the *Land Tax Assessment Act* 1914, and shall apply to all assessments for the financial year beginning on the first day of July One thousand nine hundred and fourteen, and all subsequent years.

(3.) Notwithstanding anything contained in this section, the amendments effected by this Act shall not apply so as to affect any judgment of the High Court or of the Supreme Court of a State obtained, prior to the commencement of this Act, by any person in his favour in respect of an assessment under the Principal Act.