

1914.
(SECOND SESSION.)

THE PARLIAMENT OF THE COMMONWEALTH.

HOUSE OF REPRESENTATIVES.

Read 1° 14th December, 1914.

(Brought in by the Prime Minister, the Right Honorable Andrew Fisher.)

A BILL
FOR
AN ACT

To amend the *Land Tax Assessment Act* 1910-1912.

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

5 1.—(1.) This Act may be cited as the *Land Tax Assessment Act* 1914. Short title and citation.

(2.) The *Land Tax Assessment Act* 1910-1912, as amended by this Act, may be cited as the *Land Tax Assessment Act* 1910-1914.

10 2. Section twenty-nine of the *Land Tax Assessment Act* 1910-1912 is amended— Amendment of s. 29.

- (a) by omitting the words "without revaluation";
- (b) by inserting after the words "right of purchase" and within the brackets the words "or a lease of land to be used for pastoral grazing or cultivation purposes or a homestead lease or a mining lease"; and

15 (c) by adding at the end thereof the following proviso :—
" Provided that in the assessment of the unimproved value of a mining lease the value of any mineral reserved to the Crown shall be excluded."

20 3. Section sixty-six of the *Land Tax Assessment Act* 1910-1912 is amended by inserting, after the word "hardship," the words "or that, by reason of drought or adverse seasons or other adverse conditions, the returns from the land have been seriously impaired." Amendment of s. 66.

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1914.

(SECOND SESSION.)

THE PARLIAMENT OF THE COMMONWEALTH.

HOUSE OF REPRESENTATIVES.

LAND TAX ASSESSMENT BILL 1914.

(Amendment to be moved in Committee.)

Clause 2, paragraph (c), line 15, omit the words "the following proviso" and insert the words "and the owner of a leasehold estate under any such lease for a term not greater than one year certain shall not be so liable ;".



1914.
(SECOND SESSION.)

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HOUSE OF REPRESENTATIVES.

NOTICE OF PROPOSED AMENDMENTS.

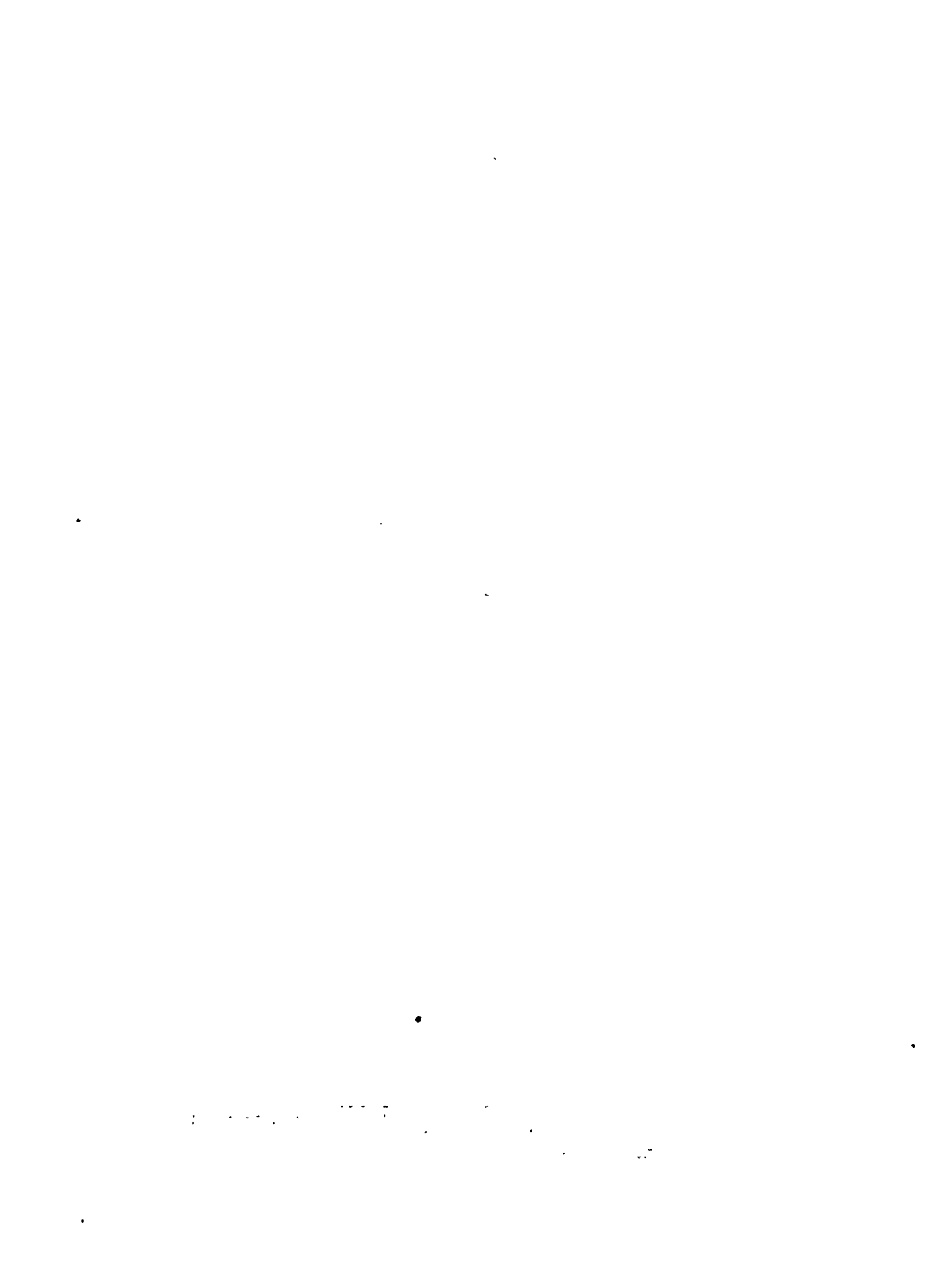
LAND TAX ASSESSMENT BILL (1914.)

Mr. Greene :—

NEW CLAUSE.

2A. Sub-section (1.) of section forty-four of the Principal Act is hereby amended by inserting after the words "District Court of a State" the words "or in cases where the assessment made by the Commissioner is less than Ten thousand pounds a Stipendiary or Police or Special Magistrate."

14th December, 1914.



THIS Bill originated in the House of Representatives : and, having this day passed, is now ready for presentation to the Senate for its concurrence.

C. GAVAN DUFFY,
Clerk of the House of Representatives.

House of Representatives,
Melbourne, 15th December, 1914.

A BILL

FOR

AN ACT

To amend the *Land Tax Assessment Act* 1910-1912.

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* 1914. Short title and citation.

(2.) The *Land Tax Assessment Act* 1910-1912, as amended by this Act, may be cited as the *Land Tax Assessment Act* 1910-1914.

2. Section twenty-nine of the *Land Tax Assessment Act* 1910-1912 is amended by omitting all words after the words "perpetual lease" and inserting in their stead the words "or a lease with a right of purchase or a lease of land to be used for pastoral grazing or cultivation purposes or a homestead lease or a mining 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 : Amendment of s. 29.

Provided that in the assessment of the unimproved value of a lease the value of any metals or minerals or other rights reserved to the Crown shall be excluded."

3. Section sixty-six of the *Land Tax Assessment Act* 1910-1912 is amended by inserting, after the word "hardship," the words "or that, by reason of drought or adverse seasons or other adverse conditions, the returns from the land have been seriously impaired." Amendment of s. 66.

