

Act No. 46, 1900.

An Act to amend section 12 of the Land and
Income Tax Assessment Act of 1895. [5th
November, 1900.]

LAND TAX
(CONTRIBUTION).
—

BE it enacted by the Queen's Most Excellent Majesty, by and with
the advice and consent of the Legislative Council and Legislative
Assembly of New South Wales in Parliament assembled, and by the
authority of the same, as follows:—

1. A person who has paid land tax for the year one thousand
nine hundred or any subsequent year in respect of any land may recover
by way of contribution from any other person having an estate in such
land

Contribution
between lessor and
lessee.

Act No. 47, 1900.

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land a sum which bears the same proportion to the tax as the value of the estate of such other person in the unimproved value of the land bears to the whole unimproved value of the land. And so much of section twelve of the Land and Income Tax Assessment Act of 1895 as is inconsistent with this section is hereby repealed.

Short title.

2. This Act may be cited as the "Land Tax (Contribution) Act, 1900," and shall be read with the Land and Income Tax Assessment Act of 1895.
