

## **LAND TAX MANAGEMENT (AMENDMENT) ACT.**

**Act No. 32, 1961.**

**Elizabeth II,**  
**No. 32, 1961**  
An Act to increase the amount which may be deducted from the taxable value of land owned by a person when determining land tax payable by such person; for this purpose to amend the Land Tax Management Act, 1956, as amended by subsequent Acts; and for purposes connected therewith. [Assented to, 1st November, 1961.]

**BE**

**Land Tax Management (Amendment) Act.**

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**B**E it enacted by the Queen's Most Excellent Majesty, by **No. 32, 1961** 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. (1) This Act may be cited as the "Land Tax Management (Amendment) Act, 1961". Short title and citation.

(2) The Land Tax Management Act, 1956, as amended by subsequent Acts and by this Act, may be cited as the Land Tax Management Act, 1956-1961.

2. The Land Tax Management Act, 1956, as amended by subsequent Acts, is amended— Amendment of Act No. 26, 1956.

(a) by inserting at the end of subsection two of section nine the following proviso:— Sec. 9. (Taxable value.)

Provided that in respect of land tax leviable and payable for the period of twelve months commencing on the first day of November in the year one thousand nine hundred and sixty-one and in each succeeding year the foregoing provisions of this subsection shall be deemed to be amended by inserting after the words "this section" the words "as amended by subsection four of this section";

(b) by inserting at the end of paragraph (d) of subsection three of the same section the following proviso:—

Provided that in respect of land tax leviable and payable for the period of twelve months commencing on the first day of November in the year one thousand nine hundred and sixty-one and in each succeeding year the foregoing provisions of this paragraph shall be deemed to be amended by inserting after the words "this subsection" the words "as amended by subsection four of this section";

(c)

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(c) by inserting next after subsection three of the same section the following new subsection :—

(4) For the purposes of the proviso to subsection two of this section and of the proviso to paragraph (d) of subsection three of this section—

(a) paragraph (a) of subsection three of this section is amended—

- (i) by omitting the words “ten thousand pounds” wherever occurring and by inserting in lieu thereof the words “fifteen thousand pounds”;
- (ii) by omitting the words “fifteen thousand pounds” and by inserting in lieu thereof the words “twenty thousand pounds”;
- (iii) by omitting the words “two pounds” and by inserting in lieu thereof the words “three pounds”;

(b) paragraph (b) of the same subsection is amended—

- (i) by omitting the words “five thousand pounds” wherever occurring and by inserting in lieu thereof the words “seven thousand five hundred pounds”;
- (ii) by omitting the words “seven thousand five hundred pounds” and by inserting in lieu thereof the words “ten thousand pounds”;
- (iii) by omitting the words “two pounds” and by inserting in lieu thereof the words “three pounds”;

(c)

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(c) paragraph (c) of the same subsection is No. 32, 1961 amended—

- (i) by omitting the words “five thousand pounds” wherever occurring and by inserting in lieu thereof the words “seven thousand five hundred pounds”;
  - (ii) by omitting the words “fifteen thousand pounds” and by inserting in lieu thereof the words “twenty thousand pounds”.
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