

LAND TAX (AMENDMENT) ACT.

Act No. 40, 1963.

Elizabeth II,
No. 40, 1963

An Act to alleviate the incidence of land tax in certain respects, and to reduce the amount payable by way of land tax; for these purposes to amend the Land Tax Management Act, 1956, and the Land Tax Act, 1956, as amended by subsequent Acts; and for purposes connected therewith. [Assented to, 6th November, 1963.]

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 :—

Short title and citation. **1.** (1) This Act may be cited as the "Land Tax (Amendment) Act, 1963".

(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, 1956-1963.

(3) The Land Tax Act, 1956, as amended by this Act, may be cited as the Land Tax Act, 1956-1963.

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

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

Provided further 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-three and in each succeeding year the foregoing provisions of this paragraph shall be deemed to be amended by omitting the words "three pounds" and by inserting in lieu thereof the words "six pounds";

(b)

(b) by inserting next after section nine the following new section :—

New sec. 9A.
Postpone-
ment of
payment of
part of
land tax.

9A. (1) Where land tax is 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-three or any succeeding year on land which, as at midnight on the thirty-first day of October immediately preceding the year for which the land tax is leviable, is used or occupied solely as the site of a single dwelling-house and is the subject of a determination or redetermination of the attributable part of the unimproved capital value as referred to in section 160c of the Local Government Act, 1919, as amended by subsequent Acts, the person liable to pay such land tax shall upon application to the Commissioner be entitled to a postponement of the payment of that amount by which the land tax assessed would have been reduced had the amount of the attributable part been excluded from the assessment of such land tax.

(2) When the land is sold or otherwise disposed of or when the land ceases to be used or occupied solely as the site of a single dwelling-house—

- (a) the person entitled to a postponement of land tax in accordance with subsection one of this section shall within one month inform the Commissioner of the date upon which the land was sold or otherwise disposed of or ceased to be so used or occupied;
- (b) such person shall cease to be entitled to a postponement of land tax under this section;
- (c) the amounts of land tax postponed under this section in any assessments made in respect of the year in which land tax ceased to be postponed under this section and the four preceding years shall become due and payable thirty days after service of notice by the Commissioner;

(d)

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(d) all amounts of land tax postponed under this section (other than those due and payable under paragraph (c) of this subsection) shall be written off by the Commissioner.

(3) In this section "single dwelling-house" has the meaning ascribed thereto in subsection nine of section 160c of the Local Government Act, 1919, as amended by subsequent Acts.

(4) This section shall have effect notwithstanding anything contained elsewhere in this Act.

Sec. 27.
(Joint owners.)

(c) by omitting from subsection two of section twenty-seven the words "of three pounds" and by inserting in lieu thereof the word "prescribed";

Sec. 47.
(Land tax to be first charge on land.)

(d) by omitting from section forty-seven the words "due and unpaid" and by inserting in lieu thereof the word "payable".

Amendment of Act No. 27, 1956.

3. The Land Tax Act, 1956, is amended by inserting next after subsection one of section three the following new subsection :—

Sec. 3.
(Levy of land tax.)

(1A) Notwithstanding the provisions of this or any other Act, the amount of land tax payable by any owner in respect of the period of twelve months commencing on the first day of November in the year one thousand nine hundred and sixty-three or any succeeding year shall be the amount which but for this subsection would otherwise be assessed, less a deduction equal to one-twentieth of such amount.
