

This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.

ALLAN PICKERING,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 7 April, 1960.*

New South Wales



ANNO NONO

ELIZABETHÆ II REGINÆ

Act No. , 1960.

An Act to make further provisions relating to the deduction granted in respect of merino sheep studs and the valuation of land included in registered colliery holdings for purposes of land tax; for these and other purposes to amend the Land Tax Management Act, 1956, as amended by subsequent Acts; to validate certain matters; and for purposes connected therewith.

Land Tax Management (Amendment).

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. (1) This Act may be cited as the "Land Tax Management (Amendment) Act, 1960".

Short title
and
citation.

(2) The Land Tax Management Act, 1956, as amended by the Land Tax Management (Amendment) Act, 1957, and by this Act, may be cited as the Land Tax Management Act, 1956-1960.

2. (1) The Land Tax Management Act, 1956, as amended, is amended—

Amendment
of Act No.
26, 1956.

(a) by omitting paragraph (d) of subsection three of section nine and by inserting in lieu thereof the following paragraph :—

Sec. 9.
(Taxable
value.)

(d) Where land owned by a person is used, either wholly or in part, by that person, either by himself or jointly (whether as partners or otherwise) with other persons, for the purpose of maintaining a registered flock of stud merino sheep, the deduction shall be the deduction (if any) prescribed by paragraph (a) or (c) of this subsection and an amount calculated at the rate of three pounds for every stud merino ewe owned by that person.

For the purposes of this paragraph—

(i) "registered" means registered in the New South Wales section of the Australian Stud Merino Flock Register compiled by the New South Wales Sheepbreeders' Association ;

(ii) the number of stud merino ewes owned by a person shall be the total number of sheep classified as ewes and shown in the New South Wales section of the Australian Stud Merino Flock Register as being owned by

that

Land Tax Management (Amendment).

that person as at the thirty-first day of December immediately preceding the year for which land tax is being levied;

- 5 (iii) where a registered flock of stud merino sheep, as defined in this paragraph, is owned by a number of persons jointly (whether as partners or otherwise) each of those persons shall be deemed to own such a number of the total stud merino ewes shown as aforesaid in such flock as is proportionate to his interest in the joint ownership.
- 10

- (b) by inserting at the end of subsection two of section twenty-seven the following paragraph : —
- Sec. 27.
(Joint owners.)

15 In this subsection "deductions to which any of them may be entitled under this Act" shall be all the deductions to which any of them may be so entitled other than the deductions at the rate of three pounds for every stud merino ewe owned by any of them as provided for in paragraph (d) of subsection three of section nine of this Act in respect of any land or

20 any interest in land included in the joint assessment.

- (c) by omitting from section twenty-eight the words "such persons in partnership" and by inserting in lieu thereof the words "a partnership whereof all such persons are members either by themselves or together with other persons";
- 25
- Sec. 28.
(Separate parcels used for partnership purposes.)

- (d) (i) by omitting from subsection one of section fifty-four the words "there is an unimproved value of the land in terms of paragraph (a), (b) or (c) of this subsection" and by inserting in lieu thereof the words "the land is included in a further valuation made in accordance with the provisions of the Valuation of Land Act, 1916, as amended by subsequent Acts, the Local Government Act, 1919, as amended by subsequent Acts, or section fifty-seven of this Act";
- 30
- 35
- Sec. 54.
(Unimproved value.)

(ii)

Land Tax Management (Amendment).

(ii) by inserting next after the same subsection the following new subsection :—

(1A) (a) This subsection shall, notwithstanding anything contained in subsection one of this section, apply to land recorded by the Under Secretary for Mines pursuant to section 35A of the Coal Mines Regulation Act, 1912, as amended by subsequent Acts, as comprising a colliery holding of a coal mine, but shall not apply to abandoned mines as referred to in section thirty-nine of the said Act, as so amended.

(b) Where, as at midnight on the thirty-first day of October immediately preceding a year for which land tax is being levied land to which this subsection applies is so recorded the unimproved value of so much of such land for which a valuation is required for the purposes of this Act, shall be determined by the appropriate valuing authority referred to in subsection one of this section as if no coal was contained in that land and as if the land did not form part of a coal mine.

(c) For the purposes of this Act, the unimproved value of so much of the land to which this subsection applies for which a valuation is required, in relation to a year for which land tax is being levied, means :—

(i) where the land is so recorded as at midnight on the thirty-first day of October, one thousand nine hundred and fifty-six, the unimproved value of the land as at that date as determined by the appropriate valuing authority on the basis provided in paragraph (b) of this subsection, upon a request in that behalf made to the Valuer-General, the council of

Land Tax Management (Amendment).

5 of an area or the Western Lands Commissioner, as the case may be, or where a later valuation has been furnished by the appropriate valuing authority in accordance with the provisions of paragraph (d) of this subsection the unimproved value of the land as at the later date to which such later valuation relates;

10 (ii) where the land is so recorded after the thirty-first day of October, one thousand
15 nine hundred and fifty-six, or where there is a variation in the land comprising such a colliery holding after that date, the unimproved value of the land as at
20 midnight on the thirty-first day of October next succeeding the date on which such land or such variation is so recorded as determined by the appropriate
25 valuing authority on the basis provided in paragraph (b) of this subsection, upon a request in that behalf made to the Valuer-General, the council
30 of an area or the Western Lands Commissioner, as the case may be, or where a later valuation has been furnished by the appropriate valuing authority in accordance with the provisions of paragraph (d) of this subsection the unimproved value of the land as at the later date to which such later valuation relates.

35 (d) Where a valuing authority has furnished a valuation, as at midnight on the thirty-first day of October, one thousand nine hundred and fifty-six, or any succeeding year, of land in accordance with the provisions of subparagraph (i) or (ii) of paragraph (c) of this subsection,

Land Tax Management (Amendment).

5 subsection, the valuing authority shall furnish
further valuations of such land on the basis
provided in paragraph (b) of this subsection as
at the dates on which any new valuation of such
land is made in accordance with the provisions
of the Valuation of Land Act, 1916, as
amended by subsequent Acts, the Local
Government Act, 1919, as amended by subse-
quent Acts, or section fifty-seven of this Act, as
10 the case may be.

(e) Where a valuation of land is made
pursuant to this subsection, such valuation shall,
notwithstanding the provisions of subsection
four of this section :—

- 15 (i) be a valuation for the purposes of this
Act only;
- (ii) be a valuation of the unimproved value
only on the basis provided in paragraph
(b) of this subsection;
- 20 (iii) not be entered on the valuation roll of
the Valuer-General or the valuation
book of a council.
- (iii) by inserting in subsection three of the same
section after the word "one" the words ", under
25 paragraph (c) of subsection (1A)";
- (iv) by omitting from subsection four of the same
section the words "subsection two" and by
inserting in lieu thereof the words "subsection
(1A) or two";
- 30 (v) by omitting from subsection six of the same
section the words "subsection two" and by
inserting in lieu thereof the words "subsection
(1A) or two";
- 35 (vi) by omitting from subsection seven of the same
section the words "subsection two" and by
inserting in lieu thereof the words "subsection
(1A) or two"; (vii)

Land Tax Management (Amendment).

(vii) by inserting at the end of the same section the following new subsection :—

5 (9) Notwithstanding the provisions of this Act, where a new valuation is made by the Valuer-General in pursuance of section seventy of the Valuation of Land Act, 1916, as amended by subsequent Acts, to determine the value of any land for the purpose of payment of death duties as provided under section sixty-five of that Act, the unimproved value included in such valuation shall not be used for the purpose of levying land tax in respect of the land included in such valuation.

15 In any such case, until such time as a further valuation of the land is included in new valuation lists or supplementary lists furnished in accordance with the provisions of the Valuation of Land Act, 1916, as amended by subsequent Acts, land tax shall be levied upon the unimproved value of the land upon which land tax was last assessed or liable to be assessed before the new valuation in pursuance of section seventy of the Valuation of Land Act, 1916, as amended by subsequent Acts, was made.

25 (e) by inserting in subsection four of section fifty-seven after the word "one" the words "and to subsection (1A)"; Sec. 57.
(Valuations.)

(f) by omitting subsection two of section eighty-one. Sec. 81.
(Repeals.)

30 (2) Subsection one of this section, paragraphs (c) and (f) and subparagraph (vii) of paragraph (d) excepted, shall be deemed to have commenced upon the thirty-first day of October, one thousand nine hundred and fifty-six.

1900

...

...

...

...

...

...

...

...

...

No. , 1960.

A BILL

To make further provisions relating to the deduction granted in respect of merino sheep studs and the valuation of land included in registered colliery holdings for purposes of land tax; for these and other purposes to amend the Land Tax Management Act, 1956, as amended by subsequent Acts; to validate certain matters; and for purposes connected therewith.

[MR. RENSCHAW;—6 April, 1960.]

Land Tax Management (Amendment).

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
5 follows :—

1. (1) This Act may be cited as the "Land Tax Manage- Short title
ment (Amendment) Act, 1960". and
citation.

(2) The Land Tax Management Act, 1956, as
amended by the Land Tax Management (Amendment) Act,
10 1957, and by this Act, may be cited as the Land Tax
Management Act, 1956-1960.

2. (1) The Land Tax Management Act, 1956, as Amendment
amended, is amended— of Act No.
26, 1956.

(a) by omitting paragraph (d) of subsection three of Sec. 9.
15 section nine and by inserting in lieu thereof the (Taxable
following paragraph :— value.)

(d) Where land owned by a person is used, either
wholly or in part, by that person, either by himself
or jointly (whether as partners or otherwise) with
20 other persons, for the purpose of maintaining a
registered flock of stud merino sheep, the deduction
shall be the deduction (if any) prescribed by para-
graph (a) or (c) of this subsection and an amount
25 calculated at the rate of three pounds for every stud
merino ewe owned by that person.

For the purposes of this paragraph—

- (i) "registered" means registered in the New
South Wales section of the Australian Stud
Merino Flock Register compiled by the New
30 South Wales Sheepbreeders' Association ;
- (ii) the number of stud merino ewes owned by a
person shall be the total number of sheep
classified as ewes and shown in the New
South Wales section of the Australian Stud
35 Merino Flock Register as being owned by

that

Land Tax Management (Amendment).

that person as at the thirty-first day of December immediately preceding the year for which land tax is being levied;

- 5 (iii) where a registered flock of stud merino sheep, as defined in this paragraph, is owned by a number of persons jointly (whether as partners or otherwise) each of those persons shall be deemed to own such a number of the total stud merino ewes shown as aforesaid in such flock as is proportionate to his interest in the joint ownership.
- 10

- (b) by inserting at the end of subsection two of section twenty-seven the following paragraph :—

Sec. 27.
(Joint owners.)

- 15 In this subsection "deductions to which any of them may be entitled under this Act" shall be all the deductions to which any of them may be so entitled other than the deductions at the rate of three pounds for every stud merino ewe owned by any of them as provided for in paragraph (d) of subsection three of section nine of this Act in respect of any land or
- 20 any interest in land included in the joint assessment.

- (c) by omitting from section twenty-eight the words "such persons in partnership" and by inserting in lieu thereof the words "a partnership whereof all such persons are members either by themselves or together with other persons";
- 25

Sec. 28.
(Separate parcels used for partnership purposes.)

- (d) (i) by omitting from subsection one of section fifty-four the words "there is an unimproved value of the land in terms of paragraph (a), (b) or (c) of this subsection" and by inserting in lieu thereof the words "the land is included in a further valuation made in accordance with the provisions of the Valuation of Land Act, 1916, as amended by subsequent Acts, the Local Government Act, 1919, as amended by subsequent Acts, or section fifty-seven of this Act";
- 30
- 35

Sec. 54.
(Unimproved value.)

(ii)

Land Tax Management (Amendment).

(ii) by inserting next after the same subsection the following new subsection :—

5 (1A) (a) This subsection shall, notwithstanding anything contained in subsection one of this section, apply to land recorded by the Under Secretary for Mines pursuant to section 35A of the Coal Mines Regulation Act, 1912, as amended by subsequent Acts, as comprising a colliery holding of a coal mine, but shall not
10 apply to abandoned mines as referred to in section thirty-nine of the said Act, as so amended.

15 (b) Where, as at midnight on the thirty-first day of October immediately preceding a year for which land tax is being levied land to which this subsection applies is so recorded the unimproved value of so much of such land for which a valuation is required for the purposes
20 of this Act, shall be determined by the appropriate valuing authority referred to in subsection one of this section as if no coal was contained in that land and as if the land did not form part of a coal mine.

25 (c) For the purposes of this Act, the unimproved value of so much of the land to which this subsection applies for which a valuation is required, in relation to a year for which land tax is being levied, means :—

30 (i) where the land is so recorded as at midnight on the thirty-first day of October, one thousand nine hundred and fifty-six, the unimproved value of the land as at that date as determined by the appropriate valuing authority on the basis
35 provided in paragraph (b) of this subsection, upon a request in that behalf made to the Valuer-General, the council
of

Land Tax Management (Amendment).

5 of an area or the Western Lands Commissioner, as the case may be, or where a later valuation has been furnished by the appropriate valuing authority in accordance with the provisions of paragraph (d) of this subsection the unimproved value of the land as at the later date to which such later valuation relates;

10 (ii) where the land is so recorded after the thirty-first day of October, one thousand nine hundred and fifty-six, or where there is a variation in the land comprising such a colliery holding after that date,
15 the unimproved value of the land as at midnight on the thirty-first day of October next succeeding the date on which such land or such variation is so recorded as determined by the appropriate valuing authority on the basis
20 provided in paragraph (b) of this subsection, upon a request in that behalf made to the Valuer-General, the council of an area or the Western Lands Commissioner, as the case may be, or where
25 a later valuation has been furnished by the appropriate valuing authority in accordance with the provisions of paragraph (d) of this subsection the unimproved value of the land as at the later
30 date to which such later valuation relates.

35 (d) Where a valuing authority has furnished a valuation, as at midnight on the thirty-first day of October, one thousand nine hundred and fifty-six, or any succeeding year, of land in accordance with the provisions of subparagraph (i) or (ii) of paragraph (c) of this subsection,

Land Tax Management (Amendment).

subsection, the valuing authority shall furnish further valuations of such land on the basis provided in paragraph (b) of this subsection as at the dates on which any new valuation of such land is made in accordance with the provisions of the Valuation of Land Act, 1916, as amended by subsequent Acts, the Local Government Act, 1919, as amended by subsequent Acts, or section fifty-seven of this Act, as the case may be.

(e) Where a valuation of land is made pursuant to this subsection, such valuation shall, notwithstanding the provisions of subsection four of this section :—

- (i) be a valuation for the purposes of this Act only;
- (ii) be a valuation of the unimproved value only on the basis provided in paragraph (b) of this subsection;
- (iii) not be entered on the valuation roll of the Valuer-General or the valuation book of a council.
- (iii) by inserting in subsection three of the same section after the word "one" the words ", under paragraph (c) of subsection (1A)";
- (iv) by omitting from subsection four of the same section the words "subsection two" and by inserting in lieu thereof the words "subsection (1A) or two";
- (v) by omitting from subsection six of the same section the words "subsection two" and by inserting in lieu thereof the words "subsection (1A) or two";
- (vi) by omitting from subsection seven of the same section the words "subsection two" and by inserting in lieu thereof the words "subsection (1A) or two";
- (vii)

Land Tax Management (Amendment).

(vii) by inserting at the end of the same section the following new subsection : —

5 (9) Notwithstanding the provisions of this Act, where a new valuation is made by the Valuer-General in pursuance of section seventy of the Valuation of Land Act, 1916, as amended by subsequent Acts, to determine the value of any land for the purpose of payment of death
10 duties as provided under section sixty-five of that Act, the unimproved value included in such valuation shall not be used for the purpose of levying land tax in respect of the land included in such valuation.

15 In any such case, until such time as a further valuation of the land is included in new valuation lists or supplementary lists furnished in accordance with the provisions of the Valuation of Land Act, 1916, as amended by subsequent Acts, land tax shall be levied upon the unimproved value of the land upon which land tax
20 was last assessed or liable to be assessed before the new valuation in pursuance of section seventy of the Valuation of Land Act, 1916, as amended by subsequent Acts, was made.

25 (e) by inserting in subsection four of section fifty-seven after the word "one" the words "and to subsection (1A)"; Sec. 57.
(Valuations.)

(f) by omitting subsection two of section eighty-one. Sec. 81.
(Repeals.)

30 (2) Subsection one of this section, paragraphs (c) and (f) and subparagraph (vii) of paragraph (d) excepted, shall be deemed to have commenced upon the thirty-first day of October, one thousand nine hundred and fifty-six.

LAND TAX MANAGEMENT (AMENDMENT) BILL, 1960.

EXPLANATORY NOTE.

THE objects of this Bill are—

- (a) to alter the provisions of the Land Tax Management Act, 1956, as amended by subsequent Acts, relating to the deduction allowed in respect of merino sheep studs ;
- (b) to extend the provisions of that Act relating to separate parcels of land owned by different persons and used for partnership purposes to provide for the making of a joint assessment in cases where such parcels are occupied, controlled or used by a partnership whereof all such persons are members ;
- (c) to provide for the valuation of land included in a registered colliery holding, for purposes of land tax, as if the land did not contain any coal and did not form part of a coal mine, except in cases where the land is an abandoned mine in terms of the Coal Mines Regulation Act, 1912, as amended by subsequent Acts ;
- (d) to exclude the use for purposes of land tax of special valuations made by the Valuer-General for death duty purposes ;
- (e) to make further provision for the Commissioner of Land Tax to obtain special valuations for purposes of land tax in certain cases ;
- (f) to repeal in full the Land and Income Tax Assessment Act of 1895 and certain other Acts ;
- (g) to give retrospective effect to certain of the foregoing provisions.

LAND TAX MAPS

1911-1912

The following is a list of the land tax maps for the year 1911-1912. The maps are arranged in alphabetical order of the names of the landowners. The maps are numbered 1 through 10. The maps are as follows:

1. Map of the land of the State of New York, showing the land of the State of New York, and the land of the State of New York, and the land of the State of New York.
2. Map of the land of the State of New York, showing the land of the State of New York, and the land of the State of New York, and the land of the State of New York.
3. Map of the land of the State of New York, showing the land of the State of New York, and the land of the State of New York, and the land of the State of New York.
4. Map of the land of the State of New York, showing the land of the State of New York, and the land of the State of New York, and the land of the State of New York.
5. Map of the land of the State of New York, showing the land of the State of New York, and the land of the State of New York, and the land of the State of New York.
6. Map of the land of the State of New York, showing the land of the State of New York, and the land of the State of New York, and the land of the State of New York.
7. Map of the land of the State of New York, showing the land of the State of New York, and the land of the State of New York, and the land of the State of New York.
8. Map of the land of the State of New York, showing the land of the State of New York, and the land of the State of New York, and the land of the State of New York.
9. Map of the land of the State of New York, showing the land of the State of New York, and the land of the State of New York, and the land of the State of New York.
10. Map of the land of the State of New York, showing the land of the State of New York, and the land of the State of New York, and the land of the State of New York.

PROOF

No. , 1960.

A BILL

To make further provisions relating to the deduction granted in respect of merino sheep studs and the valuation of land included in registered colliery holdings for purposes of land tax; for these and other purposes to amend the Land Tax Management Act, 1956, as amended by subsequent Acts; to validate certain matters; and for purposes connected therewith.

[MR. RENSCHAW;—6 April, 1960.]

Land Tax Management (Amendment).

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. (1) This Act may be cited as the "Land Tax Management (Amendment) Act, 1960".

Short title
and
citation.

(2) The Land Tax Management Act, 1956, as amended by the Land Tax Management (Amendment) Act, 1957, and by this Act, may be cited as the Land Tax Management Act, 1956-1960.

2. (1) The Land Tax Management Act, 1956, as amended, is amended—

Amendment
of Act No.
26, 1956.

(a) by omitting paragraph (d) of subsection three of section nine and by inserting in lieu thereof the following paragraph :—

(Taxable
value.)

(d) Where land owned by a person is used, either wholly or in part, by that person, either by himself or jointly (whether as partners or otherwise) with other persons, for the purpose of maintaining a registered flock of stud merino sheep, the deduction shall be the deduction (if any) prescribed by paragraph (a) or (c) of this subsection and an amount calculated at the rate of three pounds for every stud merino ewe owned by that person.

For the purposes of this paragraph—

(i) "registered" means registered in the New South Wales section of the Australian Stud Merino Flock Register compiled by the New South Wales Sheepbreeders' Association;

(ii) the number of stud merino ewes owned by a person shall be the total number of sheep classified as ewes and shown in the New South Wales section of the Australian Stud Merino Flock Register as being owned by

that

Land Tax Management (Amendment).

that person as at the thirty-first day of December immediately preceding the year for which land tax is being levied;

- 5 (iii) where a registered flock of stud merino sheep, as defined in this paragraph, is owned by a number of persons jointly (whether as partners or otherwise) each of those persons shall be deemed to own such a number of the total stud merino ewes shown as aforesaid in such flock as is proportionate to his interest in the joint ownership.

- (b) by inserting at the end of subsection two of section twenty-seven the following paragraph :—

Sec. 27.
(Joint owners.)

15 In this subsection "deductions to which any of them may be entitled under this Act" shall be all the deductions to which any of them may be so entitled other than the deductions at the rate of three pounds for every stud merino ewe owned by any of them as provided for in paragraph (d) of subsection three of section nine of this Act in respect of any land or

20 any interest in land included in the joint assessment.

- (c) by omitting from section twenty-eight the words "such persons in partnership" and by inserting in lieu thereof the words "a partnership whereof all such persons are members either by themselves or together with other persons";

Sec. 28.
(Separate parcels used for partnership purposes.)

- (d) (i) by omitting from subsection one of section fifty-four the words "there is an unimproved value of the land in terms of paragraph (a), (b) or (c) of this subsection" and by inserting in lieu thereof the words "the land is included in a further valuation made in accordance with the provisions of the Valuation of Land Act, 1916, as amended by subsequent Acts, the Local Government Act, 1919, as amended by subsequent Acts, or section fifty-seven of this Act";

Sec. 54.
(Unimproved value.)

(ii)

Land Tax Management (Amendment).

(ii) by inserting next after the same subsection the following new subsection :—

5 (1A) (a) This subsection shall, notwithstanding anything contained in subsection one of this section, apply to land recorded by the Under Secretary for Mines pursuant to section 35A of the Coal Mines Regulation Act, 1912, as amended by subsequent Acts, as comprising a colliery holding of a coal mine, but shall not
10 apply to abandoned mines as referred to in section thirty-nine of the said Act, as so amended.

15 (b) Where, as at midnight on the thirty-first day of October immediately preceding a year for which land tax is being levied land to which this subsection applies is so recorded the unimproved value of so much of such land for which a valuation is required for the purposes
20 of this Act, shall be determined by the appropriate valuing authority referred to in subsection one of this section as if no coal was contained in that land and as if the land did not form part of a coal mine.

25 (c) For the purposes of this Act, the unimproved value of so much of the land to which this subsection applies for which a valuation is required, in relation to a year for which land tax is being levied, means :—

30 (i) where the land is so recorded as at midnight on the thirty-first day of October, one thousand nine hundred and fifty-six, the unimproved value of the land as at that date as determined by the appropriate valuing authority on the basis
35 provided in paragraph (b) of this subsection, upon a request in that behalf made to the Valuer-General, the council
of

Land Tax Management (Amendment).

5 of an area or the Western Lands Commissioner, as the case may be, or where a later valuation has been furnished by the appropriate valuing authority in accordance with the provisions of paragraph (d) of this subsection the unimproved value of the land as at the later date to which such later valuation relates;

10 (ii) where the land is so recorded after the thirty-first day of October, one thousand nine hundred and fifty-six, or where there is a variation in the land comprising such a colliery holding after that date,
15 the unimproved value of the land as at midnight on the thirty-first day of October next succeeding the date on which such land or such variation is so recorded as determined by the appropriate valuing authority on the basis
20 provided in paragraph (b) of this subsection, upon a request in that behalf made to the Valuer-General, the council of an area or the Western Lands Commissioner, as the case may be, or where
25 a later valuation has been furnished by the appropriate valuing authority in accordance with the provisions of paragraph (d) of this subsection the unimproved value of the land as at the later
30 date to which such later valuation relates.

35 (d) Where a valuing authority has furnished a valuation, as at midnight on the thirty-first day of October, one thousand nine hundred and fifty-six, or any succeeding year, of land in accordance with the provisions of subparagraph (i) or (ii) of paragraph (c) of this subsection,

Land Tax Management (Amendment).

subsection, the valuing authority shall furnish further valuations of such land on the basis provided in paragraph (b) of this subsection as at the dates on which any new valuation of such land is made in accordance with the provisions of the Valuation of Land Act, 1916, as amended by subsequent Acts, the Local Government Act, 1919, as amended by subsequent Acts, or section fifty-seven of this Act, as the case may be.

(e) Where a valuation of land is made pursuant to this subsection, such valuation shall, notwithstanding the provisions of subsection four of this section :—

- (i) be a valuation for the purposes of this Act only;
- (ii) be a valuation of the unimproved value only on the basis provided in paragraph (b) of this subsection;
- (iii) not be entered on the valuation roll of the Valuer-General or the valuation book of a council.
- (iii) by inserting in subsection three of the same section after the word "one" the words ", under paragraph (c) of subsection (1A)";
- (iv) by omitting from subsection four of the same section the words "subsection two" and by inserting in lieu thereof the words "subsection (1A) or two";
- (v) by omitting from subsection six of the same section the words "subsection two" and by inserting in lieu thereof the words "subsection (1A) or two";
- (vi) by omitting from subsection seven of the same section the words "subsection two" and by inserting in lieu thereof the words "subsection (1A) or two";
- (vii)

Land Tax Management (Amendment).

(vii) by inserting at the end of the same section the following new subsection : —

5 (9) Notwithstanding the provisions of this Act, where a new valuation is made by the Valuer-General in pursuance of section seventy of the Valuation of Land Act, 1916, as amended by subsequent Acts, to determine the value of any land for the purpose of payment of death
10 duties as provided under section sixty-five of that Act, the unimproved value included in such valuation shall not be used for the purpose of levying land tax in respect of the land included in such valuation.

15 In any such case, until such time as a further valuation of the land is included in new valuation lists or supplementary lists furnished in accordance with the provisions of the Valuation of Land Act, 1916, as amended by subsequent Acts, land tax shall be levied upon the unim-
20 proved value of the land upon which land tax was last assessed or liable to be assessed before the new valuation in pursuance of section seventy of the Valuation of Land Act, 1916, as amended by subsequent Acts, was made.

25 (e) by inserting in subsection four of section fifty-seven Sec. 57.
after the word "one" the words "and to subsection (Valua-
(1A)"; tions.)

(f) by omitting subsection two of section eighty-one. Sec. 81.
(Repeals.)

30 (2) Subsection one of this section, paragraphs (c) and (f) and subparagraph (vii) of paragraph (d) excepted, shall be deemed to have commenced upon the thirty-first day of October, one thousand nine hundred and fifty-six.

New South Wales



ANNO NONO

ELIZABETHÆ II REGINÆ

Act No. 35, 1960.

An Act to make further provisions relating to the deduction granted in respect of merino sheep studs and the valuation of land included in registered colliery holdings for purposes of land tax; for these and other purposes to amend the Land Tax Management Act, 1956, as amended by subsequent Acts; to validate certain matters; and for purposes connected therewith. [Assented to, 28th April, 1960.]

Land Tax Management (Amendment).

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 Management (Amendment) Act, 1960".

(2) The Land Tax Management Act, 1956, as amended by the Land Tax Management (Amendment) Act, 1957, and by this Act, may be cited as the Land Tax Management Act, 1956-1960.

Amendment
of Act No.
26, 1956.

2. (1) The Land Tax Management Act, 1956, as amended, is amended—

Sec. 9.
(Taxable
value.)

(a) by omitting paragraph (d) of subsection three of section nine and by inserting in lieu thereof the following paragraph :—

(d) Where land owned by a person is used, either wholly or in part, by that person, either by himself or jointly (whether as partners or otherwise) with other persons, for the purpose of maintaining a registered flock of stud merino sheep, the deduction shall be the deduction (if any) prescribed by paragraph (a) or (c) of this subsection and an amount calculated at the rate of three pounds for every stud merino ewe owned by that person.

For the purposes of this paragraph—

(i) "registered" means registered in the New South Wales section of the Australian Stud Merino Flock Register compiled by the New South Wales Sheepbreeders' Association;

(ii) the number of stud merino ewes owned by a person shall be the total number of sheep classified as ewes and shown in the New South Wales section of the Australian Stud Merino Flock Register as being owned by

that

Land Tax Management (Amendment).

that person as at the thirty-first day of December immediately preceding the year for which land tax is being levied;

- (iii) where a registered flock of stud merino sheep, as defined in this paragraph, is owned by a number of persons jointly (whether as partners or otherwise) each of those persons shall be deemed to own such a number of the total stud merino ewes shown as aforesaid in such flock as is proportionate to his interest in the joint ownership.

- (b) by inserting at the end of subsection two of section twenty-seven the following paragraph :—

Sec. 27.

(Joint owners.)

In this subsection "deductions to which any of them may be entitled under this Act" shall be all the deductions to which any of them may be so entitled other than the deductions at the rate of three pounds for every stud merino ewe owned by any of them as provided for in paragraph (d) of subsection three of section nine of this Act in respect of any land or any interest in land included in the joint assessment.

- (c) by omitting from section twenty-eight the words

Sec. 28.

"such persons in partnership" and by inserting in lieu thereof the words "a partnership whereof all such persons are members either by themselves or together with other persons";

(Separate parcels used for partnership purposes.)

- (d) (i) by omitting from subsection one of section fifty-

Sec. 54.

four the words "there is an unimproved value of the land in terms of paragraph (a), (b) or (c) of this subsection" and by inserting in lieu thereof the words "the land is included in a further valuation made in accordance with the provisions of the Valuation of Land Act, 1916, as amended by subsequent Acts, the Local Government Act, 1919, as amended by subsequent Acts, or section fifty-seven of this Act";

(Unimproved value.)

(ii)

Land Tax Management (Amendment).

- (ii) by inserting next after the same subsection the following new subsection :—

(1A) (a) This subsection shall, notwithstanding anything contained in subsection one of this section, apply to land recorded by the Under Secretary for Mines pursuant to section 35A of the Coal Mines Regulation Act, 1912, as amended by subsequent Acts, as comprising a colliery holding of a coal mine, but shall not apply to abandoned mines as referred to in section thirty-nine of the said Act, as so amended.

(b) Where, as at midnight on the thirty-first day of October immediately preceding a year for which land tax is being levied land to which this subsection applies is so recorded the unimproved value of so much of such land for which a valuation is required for the purposes of this Act, shall be determined by the appropriate valuing authority referred to in subsection one of this section as if no coal was contained in that land and as if the land did not form part of a coal mine.

(c) For the purposes of this Act, the unimproved value of so much of the land to which this subsection applies for which a valuation is required, in relation to a year for which land tax is being levied, means :—

- (i) where the land is so recorded as at midnight on the thirty-first day of October, one thousand nine hundred and fifty-six, the unimproved value of the land as at that date as determined by the appropriate valuing authority on the basis provided in paragraph (b) of this subsection, upon a request in that behalf made to the Valuer-General, the council
of

Land Tax Management (Amendment).

of an area or the Western Lands Commissioner, as the case may be, or where a later valuation has been furnished by the appropriate valuing authority in accordance with the provisions of paragraph (d) of this subsection the unimproved value of the land as at the later date to which such later valuation relates;

- (ii) where the land is so recorded after the thirty-first day of October, one thousand nine hundred and fifty-six, or where there is a variation in the land comprising such a colliery holding after that date, the unimproved value of the land as at midnight on the thirty-first day of October next succeeding the date on which such land or such variation is so recorded as determined by the appropriate valuing authority on the basis provided in paragraph (b) of this subsection, upon a request in that behalf made to the Valuer-General, the council of an area or the Western Lands Commissioner, as the case may be, or where a later valuation has been furnished by the appropriate valuing authority in accordance with the provisions of paragraph (d) of this subsection the unimproved value of the land as at the later date to which such later valuation relates.

(d) Where a valuing authority has furnished a valuation, as at midnight on the thirty-first day of October, one thousand nine hundred and fifty-six, or any succeeding year, of land in accordance with the provisions of subparagraph (i) or (ii) of paragraph (c) of this

subsection,

Land Tax Management (Amendment).

subsection, the valuing authority shall furnish further valuations of such land on the basis provided in paragraph (b) of this subsection as at the dates on which any new valuation of such land is made in accordance with the provisions of the Valuation of Land Act, 1916, as amended by subsequent Acts, the Local Government Act, 1919, as amended by subsequent Acts, or section fifty-seven of this Act, as the case may be.

(e) Where a valuation of land is made pursuant to this subsection, such valuation shall, notwithstanding the provisions of subsection four of this section :—

- (i) be a valuation for the purposes of this Act only;
 - (ii) be a valuation of the unimproved value only on the basis provided in paragraph (b) of this subsection;
 - (iii) not be entered on the valuation roll of the Valuer-General or the valuation book of a council.
- (iii) by inserting in subsection three of the same section after the word “one” the words “, under paragraph (c) of subsection (1A)”;
- (iv) by omitting from subsection four of the same section the words “subsection two” and by inserting in lieu thereof the words “subsection (1A) or two”;
- (v) by omitting from subsection six of the same section the words “subsection two” and by inserting in lieu thereof the words “subsection (1A) or two”;
- (vi) by omitting from subsection seven of the same section the words “subsection two” and by inserting in lieu thereof the words “subsection (1A) or two”;
- (vii)

Land Tax Management (Amendment).

- (vii) by inserting at the end of the same section the following new subsection :—

(9) Notwithstanding the provisions of this Act, where a new valuation is made by the Valuer-General in pursuance of section seventy of the Valuation of Land Act, 1916, as amended by subsequent Acts, to determine the value of any land for the purpose of payment of death duties as provided under section sixty-five of that Act, the unimproved value included in such valuation shall not be used for the purpose of levying land tax in respect of the land included in such valuation.

In any such case, until such time as a further valuation of the land is included in new valuation lists or supplementary lists furnished in accordance with the provisions of the Valuation of Land Act, 1916, as amended by subsequent Acts, land tax shall be levied upon the unimproved value of the land upon which land tax was last assessed or liable to be assessed before the new valuation in pursuance of section seventy of the Valuation of Land Act, 1916, as amended by subsequent Acts, was made.

- (e) by inserting in subsection four of section fifty-seven after the word "one" the words "and to subsection (1A)"; Sec. 57.
(Valuations.)
- (f) by omitting subsection two of section eighty-one. Sec. 81.
(Repeals.)

(2) Subsection one of this section, paragraphs (c) and (f) and subparagraph (vii) of paragraph (d) excepted, shall be deemed to have commenced upon the thirty-first day of October, one thousand nine hundred and fifty-six.

By Authority:

V. C. N. BLIGHT, Government Printer, Sydney, 1960

I certify that this PUBLIC BILL, which originated in the LEGISLATIVE ASSEMBLY, has finally passed the LEGISLATIVE COUNCIL and the LEGISLATIVE ASSEMBLY of New South Wales.

ALLAN PICKERING,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 13 April, 1960, A.M.*

New South Wales



ANNO NONO

ELIZABETHÆ II REGINÆ

Act No. 35, 1960.

An Act to make further provisions relating to the deduction granted in respect of merino sheep studs and the valuation of land included in registered colliery holdings for purposes of land tax; for these and other purposes to amend the Land Tax Management Act, 1956, as amended by subsequent Acts; to validate certain matters; and for purposes connected therewith. [Assented to, 28th April, 1960.]

BE

I have examined this Bill, and find it to correspond in all respects with the Bill as finally passed by both Houses.

HOWARD T. FOWLES,
Chairman of Committees of the Legislative Assembly.

Land Tax Management (Amendment).

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 Management (Amendment) Act, 1960".

(2) The Land Tax Management Act, 1956, as amended by the Land Tax Management (Amendment) Act, 1957, and by this Act, may be cited as the Land Tax Management Act, 1956-1960.

Amendment
of Act No.
26, 1956.

2. (1) The Land Tax Management Act, 1956, as amended, is amended—

Sec. 9.
(Taxable
value.)

(a) by omitting paragraph (d) of subsection three of section nine and by inserting in lieu thereof the following paragraph :—

(d) Where land owned by a person is used, either wholly or in part, by that person, either by himself or jointly (whether as partners or otherwise) with other persons, for the purpose of maintaining a registered flock of stud merino sheep, the deduction shall be the deduction (if any) prescribed by paragraph (a) or (c) of this subsection and an amount calculated at the rate of three pounds for every stud merino ewe owned by that person.

For the purposes of this paragraph—

- (i) "registered" means registered in the New South Wales section of the Australian Stud Merino Flock Register compiled by the New South Wales Sheepbreeders' Association;
- (ii) the number of stud merino ewes owned by a person shall be the total number of sheep classified as ewes and shown in the New South Wales section of the Australian Stud Merino Flock Register as being owned by

that

Land Tax Management (Amendment).

that person as at the thirty-first day of December immediately preceding the year for which land tax is being levied;

- (iii) where a registered flock of stud merino sheep, as defined in this paragraph, is owned by a number of persons jointly (whether as partners or otherwise) each of those persons shall be deemed to own such a number of the total stud merino ewes shown as aforesaid in such flock as is proportionate to his interest in the joint ownership.

- (b) by inserting at the end of subsection two of section twenty-seven the following paragraph :— Sec. 27.
(Joint owners.)

In this subsection "deductions to which any of them may be entitled under this Act" shall be all the deductions to which any of them may be so entitled other than the deductions at the rate of three pounds for every stud merino ewe owned by any of them as provided for in paragraph (d) of subsection three of section nine of this Act in respect of any land or any interest in land included in the joint assessment.

- (c) by omitting from section twenty-eight the words "such persons in partnership" and by inserting in lieu thereof the words "a partnership whereof all such persons are members either by themselves or together with other persons"; Sec. 28.
(Separate parcels used for partnership purposes.)

- (d) (i) by omitting from subsection one of section fifty-four the words "there is an unimproved value of the land in terms of paragraph (a), (b) or (c) of this subsection" and by inserting in lieu thereof the words "the land is included in a further valuation made in accordance with the provisions of the Valuation of Land Act, 1916, as amended by subsequent Acts, the Local Government Act, 1919, as amended by subsequent Acts, or section fifty-seven of this Act"; Sec. 54.
(Unimproved value.)

(ii)

Land Tax Management (Amendment).

- (ii) by inserting next after the same subsection the following new subsection :—

(1A) (a) This subsection shall, notwithstanding anything contained in subsection one of this section, apply to land recorded by the Under Secretary for Mines pursuant to section 35A of the Coal Mines Regulation Act, 1912, as amended by subsequent Acts, as comprising a colliery holding of a coal mine, but shall not apply to abandoned mines as referred to in section thirty-nine of the said Act, as so amended.

(b) Where, as at midnight on the thirty-first day of October immediately preceding a year for which land tax is being levied land to which this subsection applies is so recorded the unimproved value of so much of such land for which a valuation is required for the purposes of this Act, shall be determined by the appropriate valuing authority referred to in subsection one of this section as if no coal was contained in that land and as if the land did not form part of a coal mine.

(c) For the purposes of this Act, the unimproved value of so much of the land to which this subsection applies for which a valuation is required, in relation to a year for which land tax is being levied, means :—

- (i) where the land is so recorded as at midnight on the thirty-first day of October, one thousand nine hundred and fifty-six, the unimproved value of the land as at that date as determined by the appropriate valuing authority on the basis provided in paragraph (b) of this subsection, upon a request in that behalf made to the Valuer-General, the council

of

Land Tax Management (Amendment).

of an area or the Western Lands Commissioner, as the case may be, or where a later valuation has been furnished by the appropriate valuing authority in accordance with the provisions of paragraph (d) of this subsection the unimproved value of the land as at the later date to which such later valuation relates;

- (ii) where the land is so recorded after the thirty-first day of October, one thousand nine hundred and fifty-six, or where there is a variation in the land comprising such a colliery holding after that date, the unimproved value of the land as at midnight on the thirty-first day of October next succeeding the date on which such land or such variation is so recorded as determined by the appropriate valuing authority on the basis provided in paragraph (b) of this subsection, upon a request in that behalf made to the Valuer-General, the council of an area or the Western Lands Commissioner, as the case may be, or where a later valuation has been furnished by the appropriate valuing authority in accordance with the provisions of paragraph (d) of this subsection the unimproved value of the land as at the later date to which such later valuation relates.

(d) Where a valuing authority has furnished a valuation, as at midnight on the thirty-first day of October, one thousand nine hundred and fifty-six, or any succeeding year, of land in accordance with the provisions of subparagraph (i) or (ii) of paragraph (c) of this subsection,

Land Tax Management (Amendment).

subsection, the valuing authority shall furnish further valuations of such land on the basis provided in paragraph (b) of this subsection as at the dates on which any new valuation of such land is made in accordance with the provisions of the Valuation of Land Act, 1916, as amended by subsequent Acts, the Local Government Act, 1919, as amended by subsequent Acts, or section fifty-seven of this Act, as the case may be.

(e) Where a valuation of land is made pursuant to this subsection, such valuation shall, notwithstanding the provisions of subsection four of this section :—

- (i) be a valuation for the purposes of this Act only;
- (ii) be a valuation of the unimproved value only on the basis provided in paragraph (b) of this subsection;
- (iii) not be entered on the valuation roll of the Valuer-General or the valuation book of a council.
- (iii) by inserting in subsection three of the same section after the word "one" the words ", under paragraph (c) of subsection (1A)";
- (iv) by omitting from subsection four of the same section the words "subsection two" and by inserting in lieu thereof the words "subsection (1A) or two";
- (v) by omitting from subsection six of the same section the words "subsection two" and by inserting in lieu thereof the words "subsection (1A) or two";
- (vi) by omitting from subsection seven of the same section the words "subsection two" and by inserting in lieu thereof the words "subsection (1A) or two";
- (vii)

Land Tax Management (Amendment).

- (vii) by inserting at the end of the same section the following new subsection :—

(9) Notwithstanding the provisions of this Act, where a new valuation is made by the Valuer-General in pursuance of section seventy of the Valuation of Land Act, 1916, as amended by subsequent Acts, to determine the value of any land for the purpose of payment of death duties as provided under section sixty-five of that Act, the unimproved value included in such valuation shall not be used for the purpose of levying land tax in respect of the land included in such valuation.

In any such case, until such time as a further valuation of the land is included in new valuation lists or supplementary lists furnished in accordance with the provisions of the Valuation of Land Act, 1916, as amended by subsequent Acts, land tax shall be levied upon the unimproved value of the land upon which land tax was last assessed or liable to be assessed before the new valuation in pursuance of section seventy of the Valuation of Land Act, 1916, as amended by subsequent Acts, was made.

- (e) by inserting in subsection four of section fifty-seven after the word "one" the words "and to subsection (1A)"; Sec. 57.
(Valuations.)

- (f) by omitting subsection two of section eighty-one. Sec. 81.
(Repeals.)

(2) Subsection one of this section, paragraphs (c) and (f) and subparagraph (vii) of paragraph (d) excepted, shall be deemed to have commenced upon the thirty-first day of October, one thousand nine hundred and fifty-six.

In the name and on behalf of Her Majesty I assent to this Act.

E. W. WOODWARD,
Governor.

*Government House,
Sydney, 28th April, 1960.*

Land Tax Assessment (Amendment)

(1) by inserting in the section the words "and in subsection (1) the word 'value' shall be substituted by the words 'value as determined by the Valuation Officer'";

(2) by inserting in the section the words "and in subsection (1) the word 'value' shall be substituted by the words 'value as determined by the Valuation Officer'";

(3) by inserting in the section the words "and in subsection (1) the word 'value' shall be substituted by the words 'value as determined by the Valuation Officer'";

(4) by inserting in the section the words "and in subsection (1) the word 'value' shall be substituted by the words 'value as determined by the Valuation Officer'";

(5) by inserting in the section the words "and in subsection (1) the word 'value' shall be substituted by the words 'value as determined by the Valuation Officer'";

in the name and on behalf of the Government of the Straits Settlements and F.M.S.