

New South Wales



ANNO DUODECIMO

ELIZABETHÆ II REGINÆ

Act 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:—

1. (1) This Act may be cited as the "Land Tax (Amendment) Act, 1963".

Short title
and citation.

(2)

Land Tax (Amendment).

(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”;

New sec. 9A.

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

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)

Land Tax (Amendment).

(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) 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.

- (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. 27.
(Joint owners.)

(d)

Land Tax (Amendment).

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.

Sec. 3.

(Levy of land tax.)

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

(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.

 BY AUTHORITY:

V. C. N. BLIGHT, GOVERNMENT PRINTER, SYDNEY, NEW SOUTH WALES—196*

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, 30 October, 1963.

New South Wales



ANNO DUODECIMO

ELIZABETHÆ II REGINÆ

Act 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:—

1. (1) This Act may be cited as the "Land Tax (Amendment) Act, 1963".

Short title
and citation.

(2)

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 (Amendment).

(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”;

New sec. 9A. (b) by inserting next after section nine the following new section :—

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)

Postponement of payment of part of land tax.

Land Tax (Amendment).

(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) 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.

- (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. 27.
(Joint owners.)

(d)

Land Tax (Amendment).

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.

Sec. 3.

(Levy of
land tax.)

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

(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.

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

E. W. WOODWARD,
Governor.

*Government House,
Sydney, 6th November, 1963.*

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, 30 October, 1963.*

New South Wales



ANNO DUODECIMO

ELIZABETHÆ II REGINÆ

Act No. , 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.

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 (Amend-Short title and citation.ment) Act, 1963".

(2)

Land Tax (Amendment).

(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.

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 paragraph (d) of subsection three of section nine the following proviso :—

Sec. 9. (Taxable value.)

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

New sec. 9A.

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.

Postponement of payment of part of land tax.

Land Tax (Amendment).

(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—

- 5 (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
10 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;
- 15 (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
20 payable thirty days after service of notice by the Commissioner;
- (d) all amounts of land tax postponed under this section (other than those due and payable under paragraph (c) of this subsection)
25 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.

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

- (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. 27. (Joint owners.)

(d)

Land Tax (Amendment).

(d) by omitting from section forty-seven the words “due and unpaid” and by inserting in lieu thereof the word “payable”. Sec. 47.
(Land tax to be first charge on land.)

5 **3.** The Land Tax Act, 1956, is amended by inserting next after subsection one of section three the following new subsection :— Amendment of Act No. 27, 1956.
Sec. 3.

10 (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. (Levy of land tax.)

BY AUTHORITY:

V. C. N. BLIGHT, GOVERNMENT PRINTER, SYDNEY, NEW SOUTH WALES—1963

[4d.]

No. , 1963.

A BILL

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.

[MR. RENSHAW;—8 October, 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:—

1. (1) This Act may be cited as the "Land Tax (Amendment) Act, 1963".

Short title
and citation.

(2)

Land Tax (Amendment).

(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.

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

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

15 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";

20 (b) by inserting next after section nine the following new section :— New sec. 9A.

25 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 Postponement of payment of part of land tax. 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)

Land Tax (Amendment).

(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—

- 5 (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
10 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 ;
- 15 (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
20 four preceding years shall become due and payable thirty days after service of notice by the Commissioner ;
- (d) all amounts of land tax postponed under this section (other than those due and payable under paragraph (c) of this subsection)
25 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.

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

- (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. 27.
(Joint owners.)

(d)

Land Tax (Amendment).

(d) by omitting from section forty-seven the words “due and unpaid” and by inserting in lieu thereof the word “payable”. Sec. 47.
(Land tax to be first charge on land.)

5 3. The Land Tax Act, 1956, is amended by inserting next after subsection one of section three the following new subsection :— Amendment of Act No. 27, 1956.
Sec. 3.

10 (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. (Levy of land tax.)

BY AUTHORITY:

V. C. N. BLIGHT, GOVERNMENT PRINTER, SYDNEY, NEW SOUTH WALES—1963

[4d.]

LAND TAX (AMENDMENT) BILL, 1963.

EXPLANATORY NOTE.

THE objects of this Bill are—

- (a) to reduce land tax by five per centum;
- (b) to increase the deduction of £3 per stud merino ewe allowed at present from the unimproved capital value of sheep studs for land tax purposes to £6 per stud merino ewe;
- (c) to postpone in certain circumstances the payment of that part of the land tax which is attributable to the increased unimproved capital value of a single dwelling-house resulting from the fact that such dwelling-house is within an industrial, commercial or residential flat building zone under any planning scheme; and
- (d) to effect other amendments ancillary to the foregoing.



No. , 1963.

A BILL

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.

[MR. RENSCHAW;—8 October, 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:—

1. (1) This Act may be cited as the "Land Tax (Amendment) Act, 1963".

Short title
and citation.

(2)

Land Tax (Amendment).

(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.

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 paragraph (d) of subsection three of section nine the following proviso :— Sec. 9. (Taxable value.)

10

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";

15

(b) by inserting next after section nine the following new section :— New sec. 9A.

20

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. Postponement of payment of part of land tax.

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35

Amendment of Act No. 26, 1956.

(2)

Land Tax (Amendment).

(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—

5 (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
10 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;

15 (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
20 by the Commissioner;

(d) all amounts of land tax postponed under this section (other than those due and payable under paragraph (c) of this subsection)
25 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.

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

(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. 27.
(Joint owners.)

(d)

Land Tax (Amendment).

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

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

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

Amendment of Act No. 27, 1956.
Sec. 3.

(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.

BY AUTHORITY:

W. C. N. BLIGHT, GOVERNMENT PRINTER, SYDNEY, NEW SOUTH WALES—1963