

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.

I. P. K. VIDLER,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 27 November, 1968.*

*The LEGISLATIVE COUNCIL has this day agreed to this Bill with
an Amendment.*

J. R. STEVENSON,
Clerk of the Parliaments.

*Legislative Council Chamber,
Sydney, 3 December, 1968.*

New South Wales



ANNO SEPTIMO DECIMO

ELIZABETHÆ II REGINÆ

Act No. , 1968.

An Act to alleviate the incidence of land tax in certain respects; to reduce the amount payable by way of land tax; to make further provision with respect to charging land tax upon the land taxed; and to authorise the Commissioner of Land Tax to divulge information in certain circumstances; for these purposes to amend the Land Tax Management Act, 1956, and the Land Tax Act, 1956, as subsequently amended; to validate certain matters; and for purposes connected therewith.

BE

Land Tax (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 (Amendment) Act, 1968".

Short title, citation and commencement.

(2) The Land Tax Management Act, 1956, as subsequently amended and as amended by this Act, may be cited as the Land Tax Management Act, 1956–1968.

(3) The Land Tax Act, 1956, as subsequently amended and as amended by this Act, may be cited as the Land Tax Act, 1956–1968.

(4) (a) The amendments made by paragraph (b) of section two of this Act and by section three of this Act shall be deemed to have commenced on the first day of November, one thousand nine hundred and sixty-eight.

(b) The amendment made by paragraph (d) of section two of this Act shall be deemed to have commenced on the thirty-first day of October, one thousand nine hundred and sixty-eight.

2. The Land Tax Management Act, 1956–1967, is amended—

Amendment of Act No. 26, 1956.

(a) by inserting next after subsection two of section six the following new subsection :—

Sec. 6. (Secrecy.)

(2A) Notwithstanding anything contained in this section the Commissioner may divulge or communicate any information which comes to his knowledge in the performance of his powers, authorities, duties or functions under this Act to the Commissioner of Taxation, a Second Commissioner of Taxation

or

Land Tax (Amendment).

or a Deputy Commissioner of Taxation of the Commonwealth of Australia, and the divulging or communicating of such information shall not be deemed to be a contravention of this section.

- 5 (b) (i) by omitting from paragraph (a) of subsection three of section nine the words "thirty-four thousand five hundred dollars" wherever occurring and by inserting in lieu thereof the words "forty-five thousand dollars"; Sec. 9. (Taxable value.)
- 10 (ii) by omitting from the same paragraph the words "forty-six thousand dollars" and by inserting in lieu thereof the words "sixty thousand dollars";
- 15 (iii) by omitting from paragraph (c) of the same subsection the words "forty-six thousand dollars" and by inserting in lieu thereof the words "sixty thousand dollars";
- 20 (iv) by omitting paragraph (d) of the same subsection 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 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 eighteen dollars for every stud ewe owned by that person.
- 25
- 30 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, or, with the Australian Society of Breeders of
- 35 **British**

Land Tax (Amendment).

British Sheep, **the New South Wales Branch of the Australian Corriedale Association**, the Poll-Dorset Association, the Polwarth Sheepbreeders' Association of Australia, the Australian Zenith Sheepbreeders' Association, the Perrendale Sheepbreeders' Society, the South Suffolk Sheepbreeders' Association or any other sheepbreeders' association or society where the Commissioner is satisfied that such other association or society is a recognised registry of a flock of any breed of stud sheep;

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(ii) the number of stud ewes owned by a person shall be the total number of sheep classified as ewes in the flock return last furnished to a sheepbreeders' association or society referred to in subparagraph (i) of this paragraph prior to the year for which land tax is being levied and certified by such association or society, on the basis of such return, as being owned by that person;

(iii) where a registered flock of stud 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 ewes, as determined in accordance with subparagraph (ii) of this paragraph, as is proportionate to his interest in the joint ownership.

(c) by inserting at the end of subsection one of section 9A the following new subsection :—

Sec. 9A.
(Postponement of payment of part of land tax.)

(1A) Where a determination or redetermination of the attributable part of the unimproved capital value as referred to in subsection one of this section has been made, such determination

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Land Tax (Amendment).

5 or redetermination shall for the purposes of that subsection be deemed to have been made before the first day of November in the year in which land tax is leviable or payable on such unimproved capital value.

10 This subsection shall have effect in respect of land tax leviable and payable for the period of twelve months commencing on the first day of November, one thousand nine hundred and sixty-six, and each succeeding year.

(d) (i) by inserting in section forty-seven after the word "whatever," the words "and where the land taxed comprises two or more parcels the land tax payable on the land taxed shall be a first charge on each and every such parcel";

15 (ii) by omitting from the same section the words "land it" and by inserting in lieu thereof the words "land or any part thereof the land or part";

20 (iii) by omitting from the same section the word "payable" and by inserting in lieu thereof the word "charged";

(iv) by inserting at the end of the same section the following new subsections : —

25 (2) The Commissioner may release the land taxed or any part thereof from the charge thereon pursuant to subsection one of this section on payment of an amount he estimates to be not less than the proportion of tax referable to the land or part.

30 (3) The provisions of this section shall have effect notwithstanding anything contained in section thirty-four or any other provision of this Act.

Land Tax (Amendment).

3. The Land Tax Act, 1956–1967, is amended—

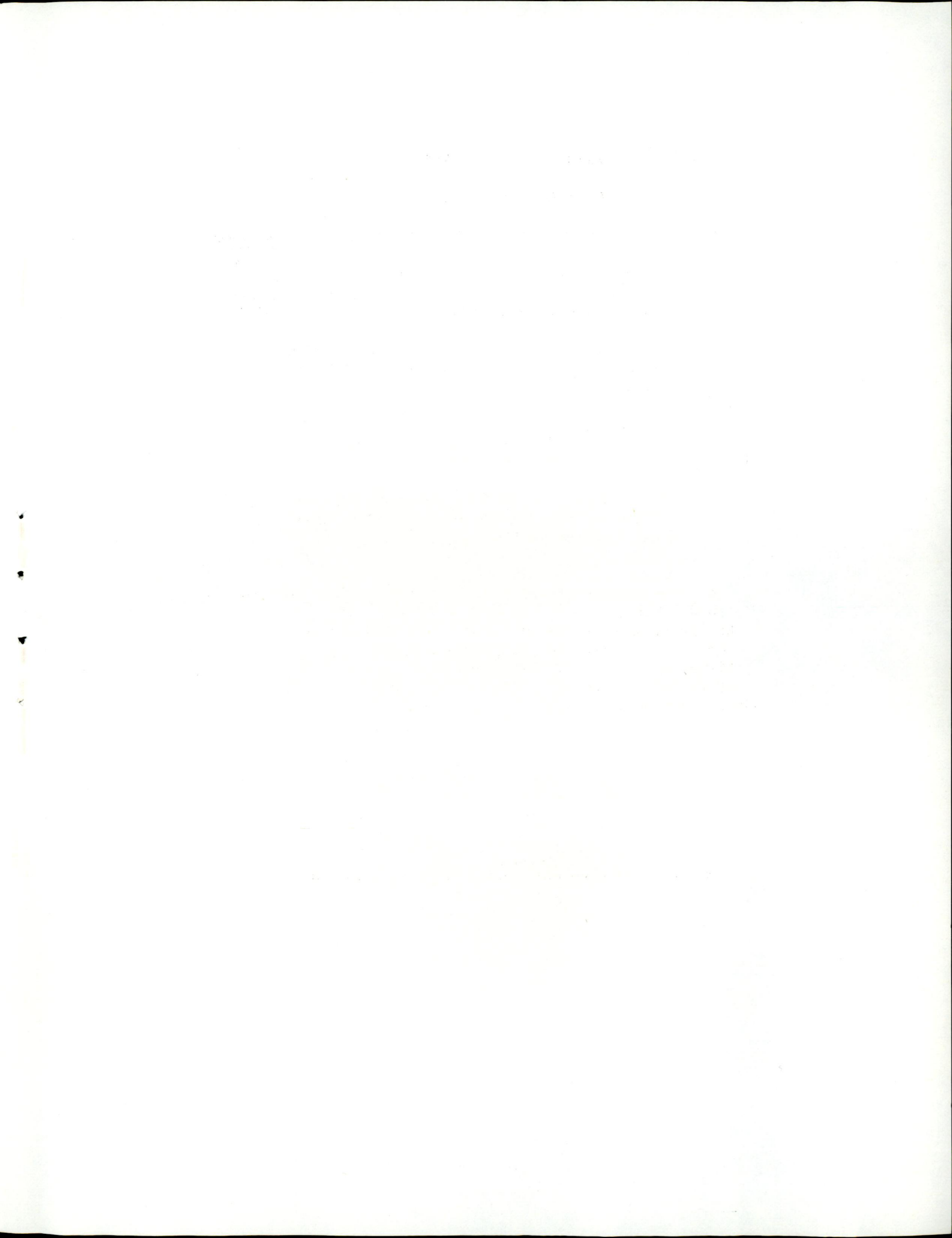
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27, 1956.
Sec. 3.
(Levy of
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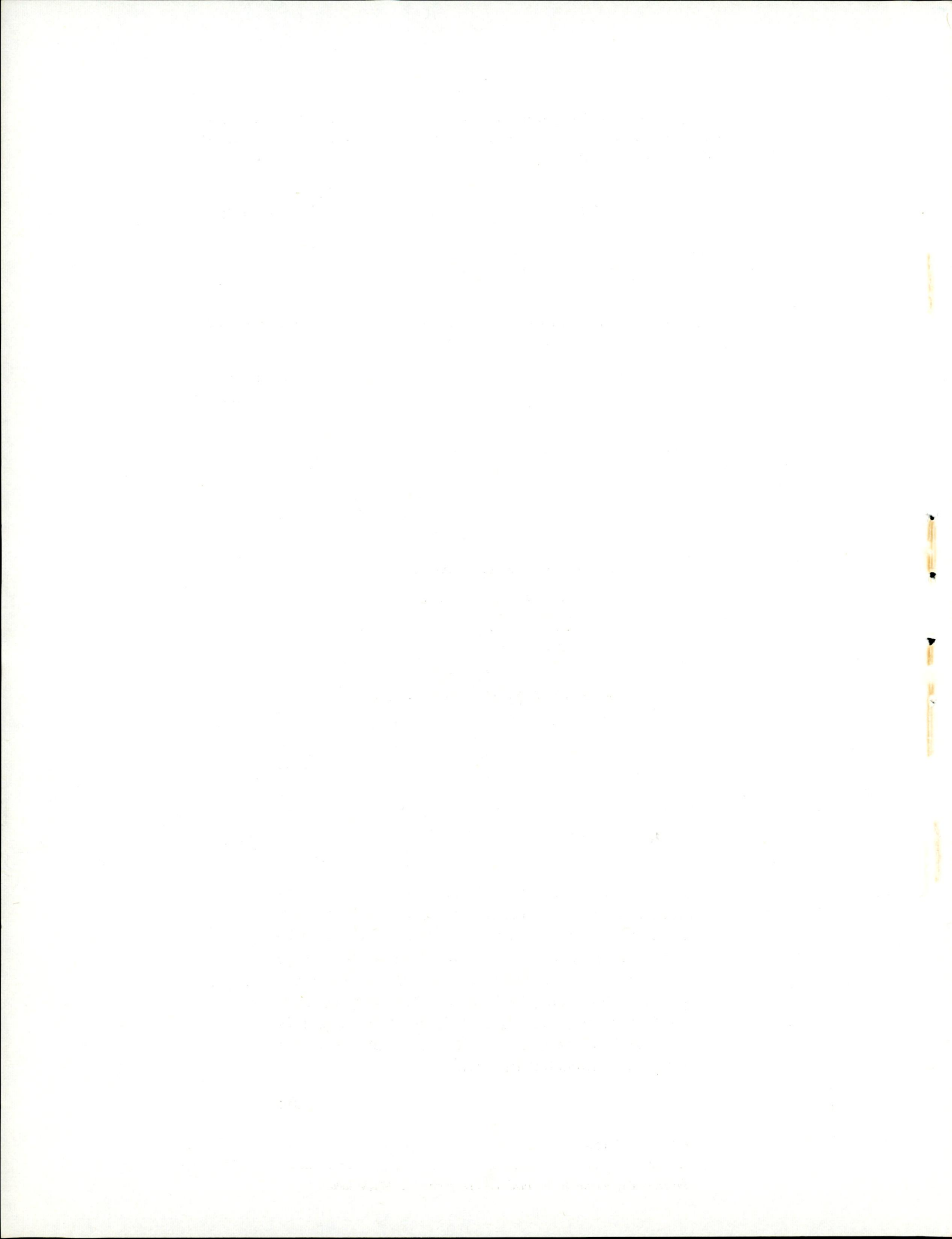
- (a) by omitting from subsection (1A) of section three the word “sixty-three” and by inserting in lieu thereof the word “sixty-eight”;
- 5 (b) by omitting from the same subsection the word “one-twentieth” and by inserting in lieu thereof the word “one-tenth”;
- (c) by omitting from subsection (1B) of the same section the word “sixty-seven” and by inserting in lieu thereof the word “sixty-eight”;
- 10 (d) by omitting from the same subsection the word “three-twentieths” and by inserting in lieu thereof the word “one-third”.

4. The amendments made by this Act shall not affect the Savings.
15 liability of any person to pay land tax incurred before the first day of November, one thousand nine hundred and sixty-eight, in accordance with the provisions of the Land Tax Management Act, 1956–1967, and the Land Tax Act, 1956–1967, and such person shall be liable to pay any such
20 tax in all respects as if this Act had not been enacted.

BY AUTHORITY:

V. C. N. BLIGHT, GOVERNMENT PRINTER, NEW SOUTH WALES—1968





LAND TAX (AMENDMENT) BILL.

*Schedule of the Amendment referred to in Legislative Council's
Message of 3 December, 1968.*

Page 4, clause 2, line 1. *After the word "Sheep," insert "the New South
Wales Branch of the Australian Corriedale Association,"*

STATE OF CALIFORNIA

County of _____

Know all men by these presents, that _____ of the County of _____ State of California, for and in consideration of the sum of _____ Dollars, to _____ in hand paid by _____ the receipt of which is hereby acknowledged, have granted, sold and conveyed, and by these presents do grant, sell and convey unto the said _____ of the County of _____ State of California, all that certain _____

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I. P. K. VIDLER,
Clerk of the Legislative Assembly.

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New South Wales



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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, 1968".

Short title, citation and commencement.

(2) The Land Tax Management Act, 1956, as subsequently amended and as amended by this Act, may be cited as the Land Tax Management Act, 1956-1968.

(3) The Land Tax Act, 1956, as subsequently amended and as amended by this Act, may be cited as the Land Tax Act, 1956-1968.

(4) (a) The amendments made by paragraph (b) of section two of this Act and by section three of this Act shall be deemed to have commenced on the first day of November, one thousand nine hundred and sixty-eight.

(b) The amendment made by paragraph (d) of section two of this Act shall be deemed to have commenced on the thirty-first day of October, one thousand nine hundred and sixty-eight.

2. The Land Tax Management Act, 1956-1967, is amended—

Amendment of Act No. 26, 1956.

(a) by inserting next after subsection two of section six the following new subsection :—

Sec. 6. (Secrecy.)

(2A) Notwithstanding anything contained in this section the Commissioner may divulge or communicate any information which comes to his knowledge in the performance of his powers, authorities, duties or functions under this Act to the Commissioner of Taxation, a Second Commissioner of Taxation

or

Land Tax (Amendment).

or a Deputy Commissioner of Taxation of the Commonwealth of Australia, and the divulging or communicating of such information shall not be deemed to be a contravention of this section.

- 5 (b) (i) by omitting from paragraph (a) of subsection **Sec. 9.**
three of section nine the words "thirty-four (Taxable
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ing and by inserting in lieu thereof the words
"forty-five thousand dollars";
- 10 (ii) by omitting from the same paragraph the words
"forty-six thousand dollars" and by inserting
in lieu thereof the words "sixty thousand
dollars";
- 15 (iii) by omitting from paragraph (c) of the same
subsection the words "forty-six thousand dol-
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"sixty thousand dollars";
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tion and by inserting in lieu thereof the follow-
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- (d) Where land owned by a person is used,
either wholly or in part, by that person, either
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otherwise) with other persons, for the purpose
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the deduction shall be the deduction (if any)
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Land Tax (Amendment).

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(ii) the number of stud ewes owned by a person shall be the total number of sheep classified as ewes in the flock return last furnished to a sheepbreeders' association or society referred to in subparagraph (i) of this paragraph prior to the year for which land tax is being levied and certified by such association or society, on the basis of such return, as being owned by that person;

(iii) where a registered flock of stud 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 ewes, as determined in accordance with subparagraph (ii) of this paragraph, as is proportionate to his interest in the joint ownership.

(c) by inserting at the end of subsection one of section 9A the following new subsection:—

(1A) Where a determination or redetermination of the attributable part of the unimproved capital value as referred to in subsection one of this section has been made, such determination or

Sec. 9A.
(Postponement of payment of part of land tax.)

Land Tax (Amendment).

5 or redetermination shall for the purposes of that subsection be deemed to have been made before the first day of November in the year in which land tax is leviable or payable on such unimproved capital value.

10 This subsection shall have effect in respect of land tax leviable and payable for the period of twelve months commencing on the first day of November, one thousand nine hundred and sixty-six, and each succeeding year.

15 (d) (i) by inserting in section forty-seven after the word "whatever," the words "and where the land taxed comprises two or more parcels the land tax payable on the land taxed shall be a first charge on each and every such parcel";

(ii) by omitting from the same section the words "land it" and by inserting in lieu thereof the words "land or any part thereof the land or part";

20 (iii) by omitting from the same section the word "payable" and by inserting in lieu thereof the word "charged";

(iv) by inserting at the end of the same section the following new subsections : —

25 (2) The Commissioner may release the land taxed or any part thereof from the charge thereon pursuant to subsection one of this section on payment of an amount he estimates to be not less than the proportion of tax referable to the land or part.

30 (3) The provisions of this section shall have effect notwithstanding anything contained in section thirty-four or any other provision of this Act.

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3. The Land Tax Act, 1956–1967, is amended—

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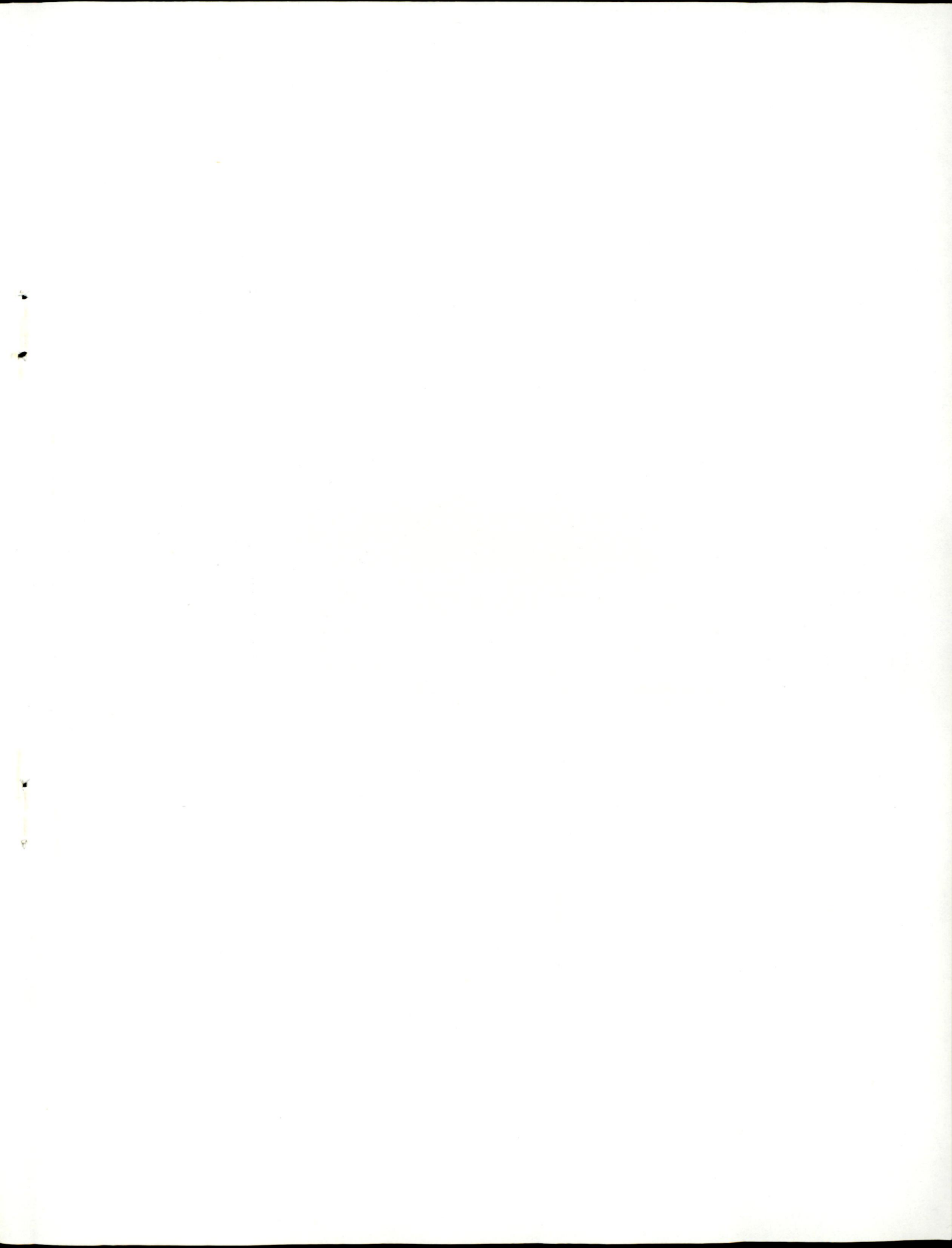
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- (c) by omitting from subsection (1B) of the same section the word “sixty-seven” and by inserting in lieu thereof the word “sixty-eight”;
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4. The amendments made by this Act shall not affect the Savings.
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20 tax in all respects as if this Act had not been enacted.

BY AUTHORITY:

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[5c]

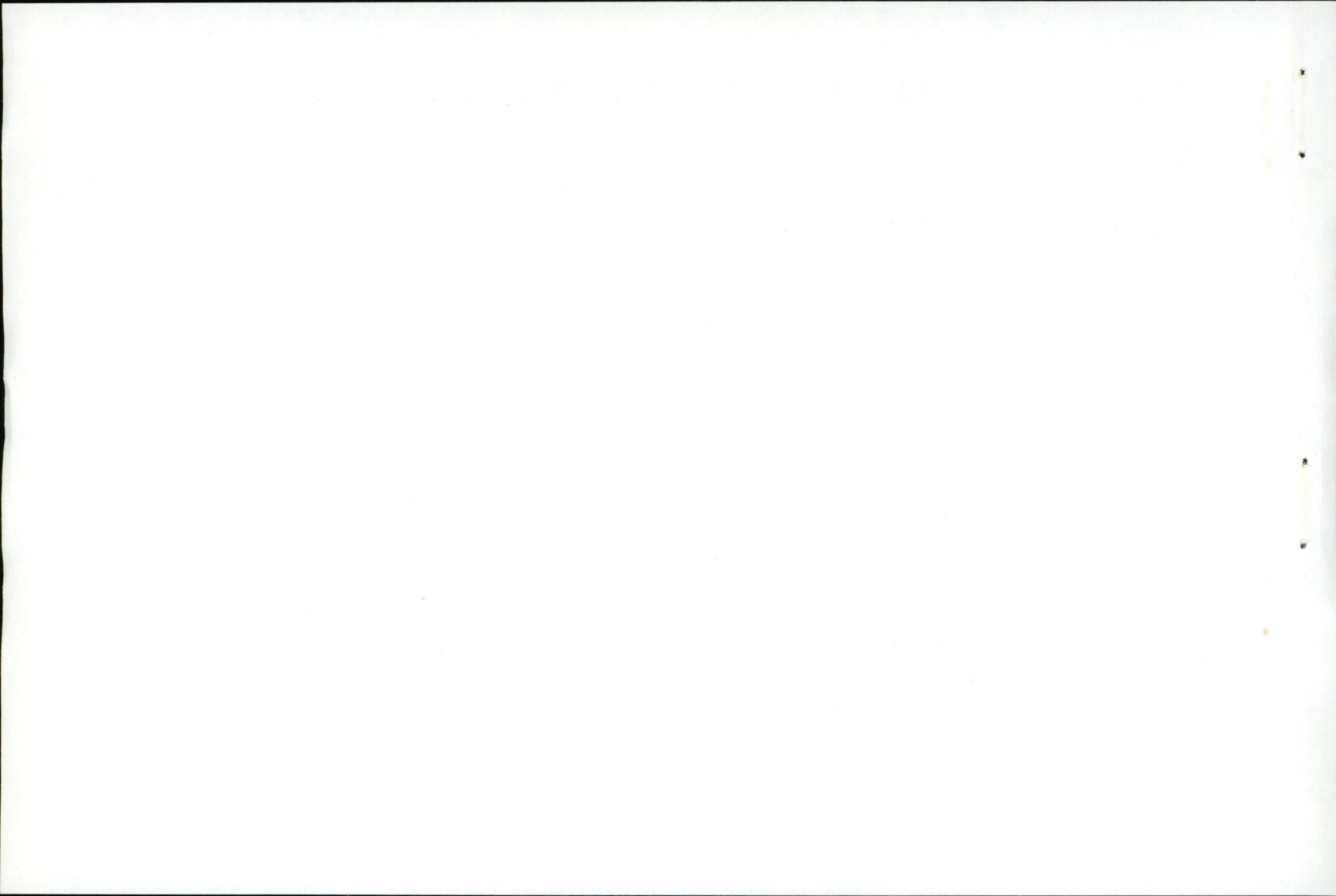


LAND TAX (AMENDMENT) BILL, 1968

EXPLANATORY NOTE

THE objects of this Bill are—

- (a) to authorise the Commissioner of Land Tax to divulge certain information to Commonwealth Taxation officials;
- (b) to increase the extent to which land used for primary production shall be exempt from land tax;
- (c) to extend the deduction of \$18 per stud ewe allowed at present from the unimproved value of merino sheep studs to other sheep studs;
- (d) to amend retrospectively the provisions relating to the postponement of land tax on land used as the site of a single dwelling house in certain circumstances;
- (e) to provide for the total land tax payable by a taxpayer to form a charge on each and every parcel of land owned by him unless released therefrom by the Commissioner after payment of such amount as the Commissioner estimates;
- (f) to increase the existing 15 per cent rebate of the tax payable in respect of certain lands used for primary production to 33 $\frac{1}{3}$ per cent and the rebate of 5 per cent at present allowed in respect of all other lands to 10 per cent; and
- (g) to effect other amendments ancillary to the foregoing.



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.

I. P. K. VIDLER,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 27 November, 1968.*

The LEGISLATIVE COUNCIL has this day agreed to this Bill with an Amendment.

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(3) The Land Tax Act, 1956, as subsequently amended and as amended by this Act, may be cited as the Land Tax Act, 1956-1968.

(4) (a) The amendments made by paragraph (b) of section two of this Act and by section three of this Act shall be deemed to have commenced on the first day of November, one thousand nine hundred and sixty-eight.

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2. The Land Tax Management Act, 1956-1967, is amended—

Amendment
of Act No.
26, 1956.

(a) by inserting next after subsection two of section six the following new subsection :—

Sec. 6.
(Secrecy.)

(2A) Notwithstanding anything contained in this section the Commissioner may divulge or communicate any information which comes to his knowledge in the performance of his powers, authorities, duties or functions under this Act to the Commissioner of Taxation, a Second Commissioner of Taxation

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or a Deputy Commissioner of Taxation of the Commonwealth of Australia, and the divulging or communicating of such information shall not be deemed to be a contravention of this section.

- 5 (b) (i) by omitting from paragraph (a) of subsection three of section nine the words "thirty-four thousand five hundred dollars" wherever occurring and by inserting in lieu thereof the words "forty-five thousand dollars";
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- 15 (iii) by omitting from paragraph (c) of the same subsection the words "forty-six thousand dollars" and by inserting in lieu thereof the words "sixty thousand dollars";
- 20 (iv) by omitting paragraph (d) of the same subsection 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 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 eighteen dollars for every stud ewe owned by that person.

For the purposes of this paragraph :—

- 25 (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, or, with the Australian Society of Breeders of
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Land Tax (Amendment).

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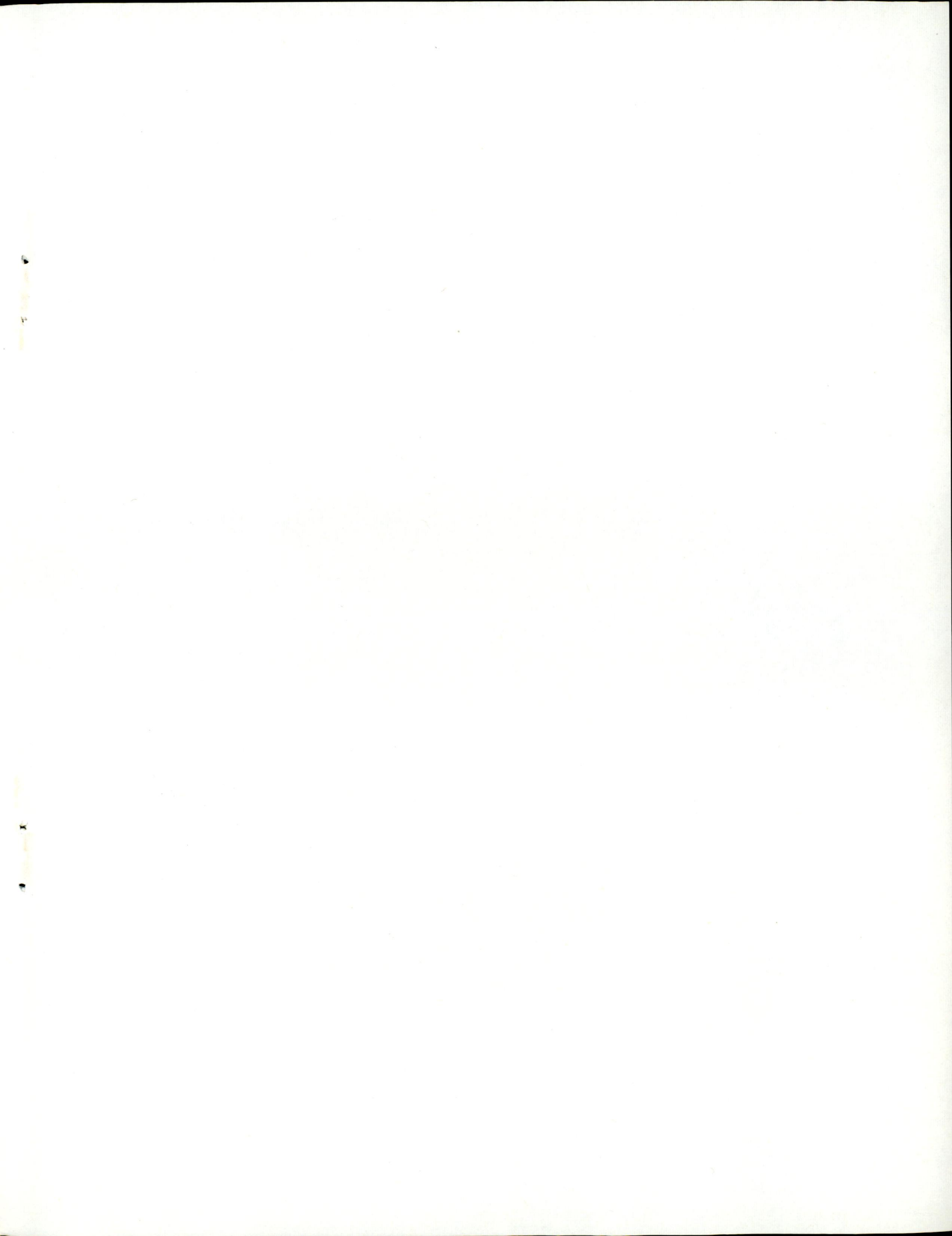
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Amendment of Act No. 27, 1956. Sec. 3. (Levy of land tax.)

4. The amendments made by this Act shall not affect the Savings.
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BY AUTHORITY:

V. C. N. BLIGHT, GOVERNMENT PRINTER, NEW SOUTH WALES—1968



No. , 1968.

A BILL

To alleviate the incidence of land tax in certain respects; to reduce the amount payable by way of land tax; to make further provision with respect to charging land tax upon the land taxed; and to authorise the Commissioner of Land Tax to divulge information in certain circumstances; for these purposes to amend the Land Tax Management Act, 1956, and the Land Tax Act, 1956, as subsequently amended; to validate certain matters; and for purposes connected therewith.

[MR ASKIN—20 November, 1968.]

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5 British Sheep, the Poll-Dorset Association, the Polwarth Sheepbreeders' Association of Australia, the Australian Zenith Sheepbreeders' Association, the Perrendale Sheepbreeders' Society, the South Suffolk Sheepbreeders' Association or any other sheepbreeders' association or society where the Commissioner is satisfied that such other
10 association or society is a recognised registry of a flock of any breed of stud sheep;

15 (ii) the number of stud ewes owned by a person shall be the total number of sheep classified as ewes in the flock return last furnished to a sheepbreeders' association or society referred to in subparagraph (i) of this paragraph prior to the year for which
20 land tax is being levied and certified by such association or society, on the basis of such return, as being owned by that person;

25 (iii) where a registered flock of stud 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
30 stud ewes, as determined in accordance with subparagraph (ii) of this paragraph, as is proportionate to his interest in the joint ownership.

35 (c) by inserting at the end of subsection one of section 9A the following new subsection :—

(1A) Where a determination or redetermination of the attributable part of the unimproved capital value as referred to in subsection one of this section has been made, such determination

Sec. 9A.
(Postponement of payment of part of land tax.)

or

Land Tax (Amendment).

5 or redetermination shall for the purposes of that subsection be deemed to have been made before the first day of November in the year in which land tax is leviable or payable on such unimproved capital value.

10 This subsection shall have effect in respect of land tax leviable and payable for the period of twelve months commencing on the first day of November, one thousand nine hundred and sixty-six, and each succeeding year.

15 (d) (i) by inserting in section forty-seven after the word "whatever," the words "and where the land taxed comprises two or more parcels the land tax payable on the land taxed shall be a first charge on each and every such parcel";

(ii) by omitting from the same section the words "land it" and by inserting in lieu thereof the words "land or any part thereof the land or part";

20 (iii) by omitting from the same section the word "payable" and by inserting in lieu thereof the word "charged";

(iv) by inserting at the end of the same section the following new subsections : —

25 (2) The Commissioner may release the land taxed or any part thereof from the charge thereon pursuant to subsection one of this section on payment of an amount he estimates to be not less than the proportion of tax referable to the land or part.

30 (3) The provisions of this section shall have effect notwithstanding anything contained in section thirty-four or any other provision of this Act.

Land Tax (Amendment).

3. The Land Tax Act, 1956-1967, is amended—

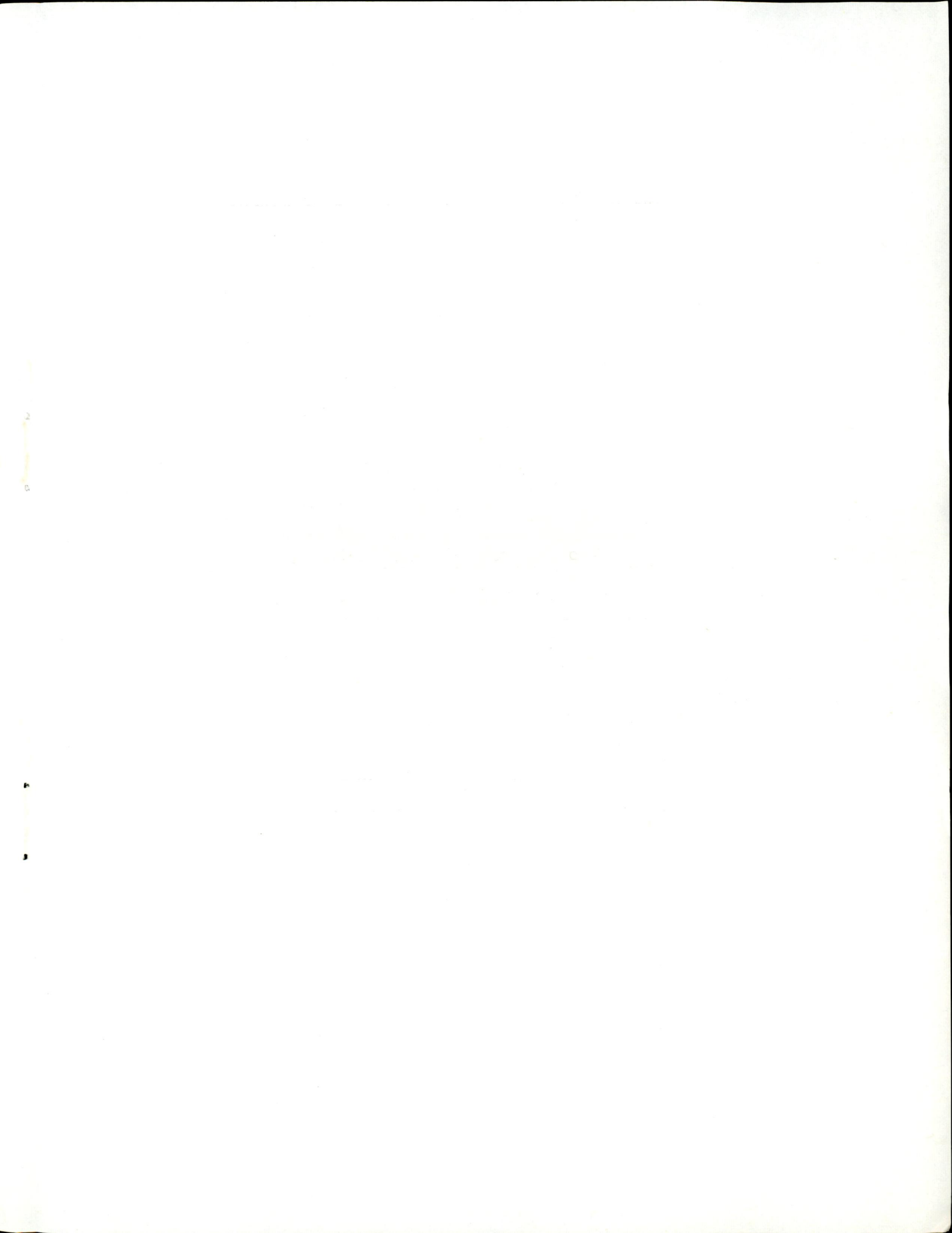
Amendment
of Act No.
27, 1956.
Sec. 3.
(Levy of
land tax.)

- (a) by omitting from subsection (1A) of section three the word "sixty-three" and by inserting in lieu thereof the word "sixty-eight";
- 5 (b) by omitting from the same subsection the word "one-twentieth" and by inserting in lieu thereof the word "one-tenth";
- (c) by omitting from subsection (1B) of the same section the word "sixty-seven" and by inserting in lieu
10 thereof the word "sixty-eight";
- (d) by omitting from the same subsection the word "three-twentieths" and by inserting in lieu thereof the word "one-third".

4. The amendments made by this Act shall not affect the
15 liability of any person to pay land tax incurred before the first day of November, one thousand nine hundred and sixty-eight, in accordance with the provisions of the Land Tax Management Act, 1956-1967, and the Land Tax Act, 1956-1967, and such person shall be liable to pay any such
20 tax in all respects as if this Act had not been enacted.

BY AUTHORITY:

V. C. N. BLIGHT, GOVERNMENT PRINTER, NEW SOUTH WALES—1968
[5c]



No. , 1968.

A BILL

To alleviate the incidence of land tax in certain respects; to reduce the amount payable by way of land tax; to make further provision with respect to charging land tax upon the land taxed; and to authorise the Commissioner of Land Tax to divulge information in certain circumstances; for these purposes to amend the Land Tax Management Act, 1956, and the Land Tax Act, 1956, as subsequently amended; to validate certain matters; and for purposes connected therewith.

[Mr ASKIN—20 November, 1968.]

BE

Land Tax (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 (Amendment) Act, 1968".

Short title,
citation and
commence-
ment.

(2) The Land Tax Management Act, 1956, as subsequently amended and as amended by this Act, may be cited as the Land Tax Management Act, 1956-1968.

(3) The Land Tax Act, 1956, as subsequently amended and as amended by this Act, may be cited as the Land Tax Act, 1956-1968.

(4) (a) The amendments made by paragraph (b) of section two of this Act and by section three of this Act shall be deemed to have commenced on the first day of November, one thousand nine hundred and sixty-eight.

(b) The amendment made by paragraph (d) of section two of this Act shall be deemed to have commenced on the thirty-first day of October, one thousand nine hundred and sixty-eight.

2. The Land Tax Management Act, 1956-1967, is amended—

Amendment
of Act No.
26, 1956.

(a) by inserting next after subsection two of section six the following new subsection :—

Sec. 6.
(Secrecy.)

(2A) Notwithstanding anything contained in this section the Commissioner may divulge or communicate any information which comes to his knowledge in the performance of his powers, authorities, duties or functions under this Act to the Commissioner of Taxation, a Second Commissioner of Taxation

or

Land Tax (Amendment).

or a Deputy Commissioner of Taxation of the Commonwealth of Australia, and the divulging or communicating of such information shall not be deemed to be a contravention of this section.

5 (b) (i) by omitting from paragraph (a) of subsection ^{Sec. 9.}
three of section nine the words "thirty-four ^{(Taxable}
thousand five hundred dollars" wherever occur- ^{value.)}
ring and by inserting in lieu thereof the words
"forty-five thousand dollars";

10 (ii) by omitting from the same paragraph the words
"forty-six thousand dollars" and by inserting
in lieu thereof the words "sixty thousand
dollars";

15 (iii) by omitting from paragraph (c) of the same
subsection the words "forty-six thousand dol-
lars" and by inserting in lieu thereof the words
"sixty thousand dollars";

20 (iv) by omitting paragraph (d) of the same subsec-
tion and by inserting in lieu thereof the follow-
ing 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
25 of maintaining a registered flock of stud 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 eighteen dollars for every stud ewe
30 owned by that person.

For the purposes of this paragraph :—

(i) "registered" means registered in the
New South Wales section of the Aus-
35 tralian Stud Merino Flock Register
compiled by the New South Wales
Sheepbreeders' Association, or, with
the Australian Society of Breeders of
British

Land Tax (Amendment).

5 British Sheep, the Poll-Dorset Association, the Polwarth Sheepbreeders' Association of Australia, the Australian Zenith Sheepbreeders' Association, the Perrendale Sheepbreeders' Society, the South Suffolk Sheepbreeders' Association or any other sheepbreeders' association or society where the Commissioner is satisfied that such other association or society is a recognised registry of a flock of any breed of stud sheep;

10
15 (ii) the number of stud ewes owned by a person shall be the total number of sheep classified as ewes in the flock return last furnished to a sheepbreeders' association or society referred to in subparagraph (i) of this paragraph prior to the year for which land tax is being levied and certified by such association or society, on the basis of such return, as being owned by that person;

20
25 (iii) where a registered flock of stud 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 ewes, as determined in accordance with subparagraph (ii) of this paragraph, as is proportionate to his interest in the joint ownership.

30
35 (c) by inserting at the end of subsection one of section 9A the following new subsection :—

(1A) Where a determination or redetermination of the attributable part of the unimproved capital value as referred to in subsection one of this section has been made, such determination

Sec. 9A.
(Postponement of payment of part of land tax.)

or

Land Tax (Amendment).

5 or redetermination shall for the purposes of that subsection be deemed to have been made before the first day of November in the year in which land tax is leviable or payable on such unimproved capital value.

10 This subsection shall have effect in respect of land tax leviable and payable for the period of twelve months commencing on the first day of November, one thousand nine hundred and sixty-six, and each succeeding year.

15 (d) (i) by inserting in section forty-seven after the word "whatever," the words "and where the land taxed comprises two or more parcels the land tax payable on the land taxed shall be a first charge on each and every such parcel";

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

(ii) by omitting from the same section the words "land it" and by inserting in lieu thereof the words "land or any part thereof the land or part";

20 (iii) by omitting from the same section the word "payable" and by inserting in lieu thereof the word "charged";

(iv) by inserting at the end of the same section the following new subsections : —

25 (2) The Commissioner may release the land taxed or any part thereof from the charge thereon pursuant to subsection one of this section on payment of an amount he estimates to be not less than the proportion of tax referable to the land or part.

30 (3) The provisions of this section shall have effect notwithstanding anything contained in section thirty-four or any other provision of this Act.

Land Tax (Amendment).

3. The Land Tax Act, 1956-1967, is amended—

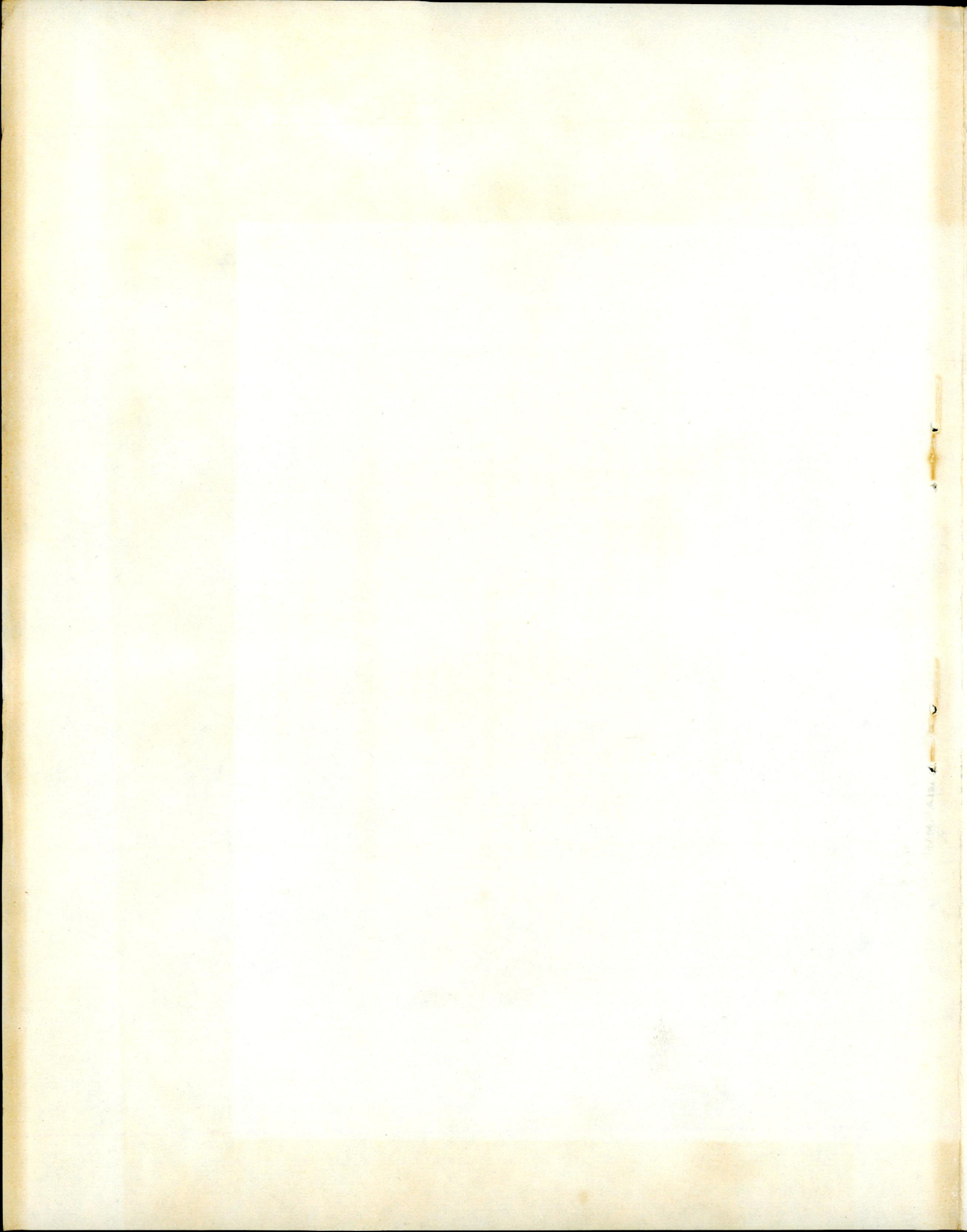
Amendment
of Act No.
27, 1956.
Sec. 3.
(Levy of
land tax.)

- (a) by omitting from subsection (1A) of section three the word "sixty-three" and by inserting in lieu thereof the word "sixty-eight";
- 5 (b) by omitting from the same subsection the word "one-twentieth" and by inserting in lieu thereof the word "one-tenth";
- 10 (c) by omitting from subsection (1B) of the same section the word "sixty-seven" and by inserting in lieu thereof the word "sixty-eight";
- (d) by omitting from the same subsection the word "three-twentieths" and by inserting in lieu thereof the word "one-third".

4. The amendments made by this Act shall not affect the Savings.
15 liability of any person to pay land tax incurred before the first day of November, one thousand nine hundred and sixty-eight, in accordance with the provisions of the Land Tax Management Act, 1956-1967, and the Land Tax Act, 1956-1967, and such person shall be liable to pay any such
20 tax in all respects as if this Act had not been enacted.

BY AUTHORITY:

V. C. N. BLIGHT, GOVERNMENT PRINTER, NEW SOUTH WALES—1968



New South Wales



ANNO SEPTIMO DECIMO

ELIZABETHÆ II REGINÆ

Act No. 62, 1968.

An Act to alleviate the incidence of land tax in certain respects; to reduce the amount payable by way of land tax; to make further provision with respect to charging land tax upon the land taxed; and to authorise the Commissioner of Land Tax to divulge information in certain circumstances; for these purposes to amend the Land Tax Management Act, 1956, and the Land Tax Act, 1956, as subsequently amended; to validate certain matters; and for purposes connected therewith. [Assented to, 16th December, 1968.]

BE

Land Tax (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,
citation and
commence-
ment.

1. (1) This Act may be cited as the "Land Tax (Amendment) Act, 1968".

(2) The Land Tax Management Act, 1956, as subsequently amended and as amended by this Act, may be cited as the Land Tax Management Act, 1956-1968.

(3) The Land Tax Act, 1956, as subsequently amended and as amended by this Act, may be cited as the Land Tax Act, 1956-1968.

(4) (a) The amendments made by paragraph (b) of section two of this Act and by section three of this Act shall be deemed to have commenced on the first day of November, one thousand nine hundred and sixty-eight.

(b) The amendment made by paragraph (d) of section two of this Act shall be deemed to have commenced on the thirty-first day of October, one thousand nine hundred and sixty-eight.

Amendment
of Act No.
26, 1956.

2. The Land Tax Management Act, 1956-1967, is amended—

Sec. 6.
(Secrecy.)

(a) by inserting next after subsection two of section six the following new subsection :—

(2A) Notwithstanding anything contained in this section the Commissioner may divulge or communicate any information which comes to his knowledge in the performance of his powers, authorities, duties or functions under this Act to the Commissioner of Taxation, a Second Commissioner of Taxation

or

Land Tax (Amendment).

or a Deputy Commissioner of Taxation of the Commonwealth of Australia, and the divulging or communicating of such information shall not be deemed to be a contravention of this section.

- (b) (i) by omitting from paragraph (a) of subsection three of section nine the words "thirty-four thousand five hundred dollars" wherever occurring and by inserting in lieu thereof the words "forty-five thousand dollars";
- (ii) by omitting from the same paragraph the words "forty-six thousand dollars" and by inserting in lieu thereof the words "sixty thousand dollars";
- (iii) by omitting from paragraph (c) of the same subsection the words "forty-six thousand dollars" and by inserting in lieu thereof the words "sixty thousand dollars";
- (iv) by omitting paragraph (d) of the same subsection 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 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 eighteen dollars for every stud 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, or, with the Australian Society of Breeders of British

Land Tax (Amendment).

British Sheep, the New South Wales Branch of the Australian Corriedale Association, the Poll-Dorset Association, the Polwarth Sheepbreeders' Association of Australia, the Australian Zenith Sheepbreeders' Association, the Perrendale Sheepbreeders' Society, the South Suffolk Sheepbreeders' Association or any other sheepbreeders' association or society where the Commissioner is satisfied that such other association or society is a recognised registry of a flock of any breed of stud sheep;

- (ii) the number of stud ewes owned by a person shall be the total number of sheep classified as ewes in the flock return last furnished to a sheepbreeders' association or society referred to in subparagraph (i) of this paragraph prior to the year for which land tax is being levied and certified by such association or society, on the basis of such return, as being owned by that person;
- (iii) where a registered flock of stud 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 ewes, as determined in accordance with subparagraph (ii) of this paragraph, as is proportionate to his interest in the joint ownership.

Sec. 9A.
(Postponement of payment of part of land tax.)

- (c) by inserting at the end of subsection one of section 9A the following new subsection:—

(1A) Where a determination or redetermination of the attributable part of the unimproved capital value as referred to in subsection one of this section has been made, such determination
or

Land Tax (Amendment).

or redetermination shall for the purposes of that subsection be deemed to have been made before the first day of November in the year in which land tax is leviable or payable on such unimproved capital value.

This subsection shall have effect in respect of land tax leviable and payable for the period of twelve months commencing on the first day of November, one thousand nine hundred and sixty-six, and each succeeding year.

- (d) (i) by inserting in section forty-seven after the word "whatever," the words "and where the land taxed comprises two or more parcels the land tax payable on the land taxed shall be a first charge on each and every such parcel"; Sec. 47. (Land tax to be first charge on land.)
- (ii) by omitting from the same section the words "land it" and by inserting in lieu thereof the words "land or any part thereof the land or part";
- (iii) by omitting from the same section the word "payable" and by inserting in lieu thereof the word "charged";
- (iv) by inserting at the end of the same section the following new subsections :—

(2) The Commissioner may release the land taxed or any part thereof from the charge thereon pursuant to subsection one of this section on payment of an amount he estimates to be not less than the proportion of tax referable to the land or part.

(3) The provisions of this section shall have effect notwithstanding anything contained in section thirty-four or any other provision of this Act.

Land Tax (Amendment).

Amendment
of Act No.
27, 1956.
Sec. 3.
(Levy of
land tax.)

3. The Land Tax Act, 1956–1967, is amended—

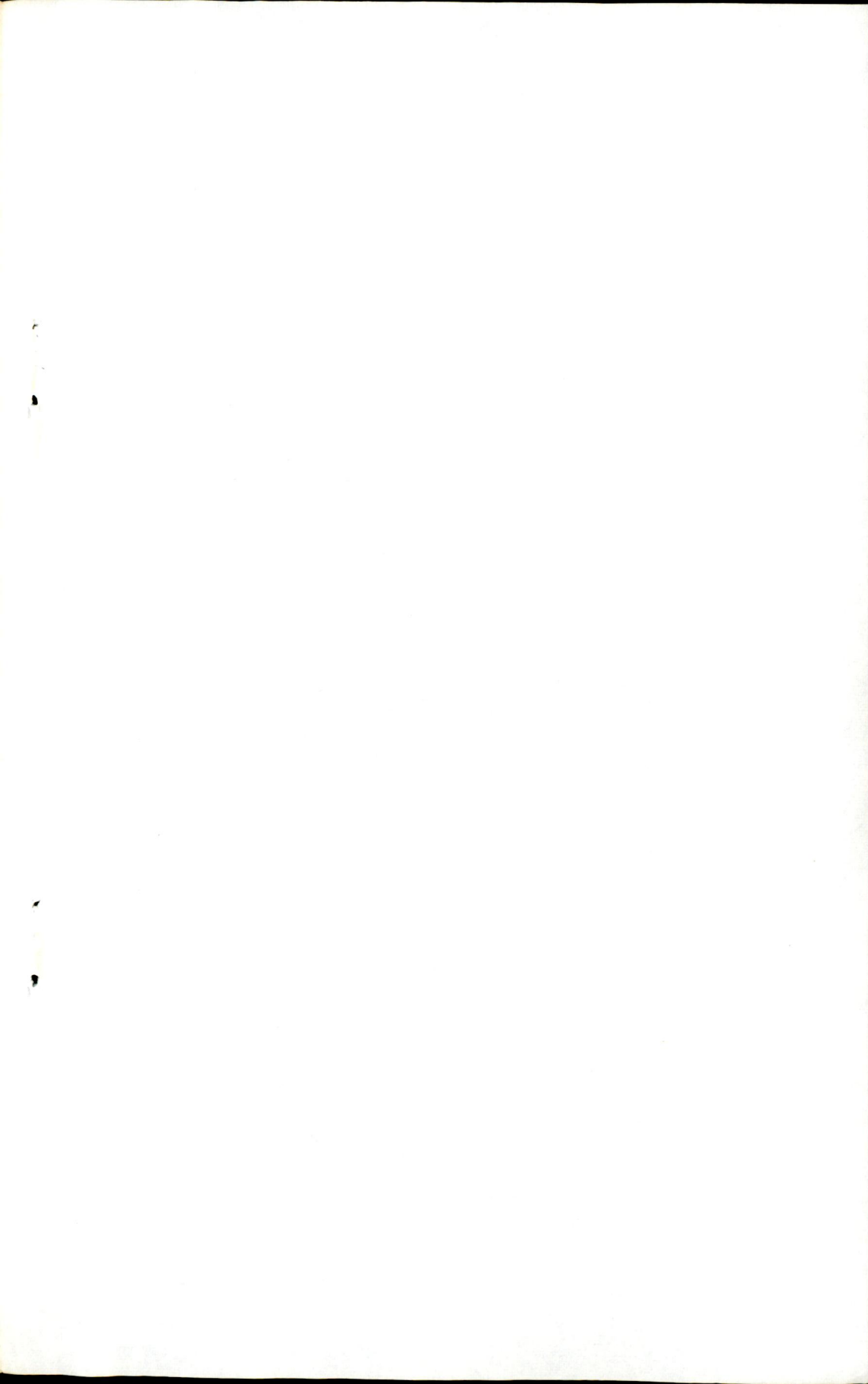
- (a) by omitting from subsection (1A) of section three the word “sixty-three” and by inserting in lieu thereof the word “sixty-eight”;
- (b) by omitting from the same subsection the word “one-twentieth” and by inserting in lieu thereof the word “one-tenth”;
- (c) by omitting from subsection (1B) of the same section the word “sixty-seven” and by inserting in lieu thereof the word “sixty-eight”;
- (d) by omitting from the same subsection the word “three-twentieths” and by inserting in lieu thereof the word “one-third”.

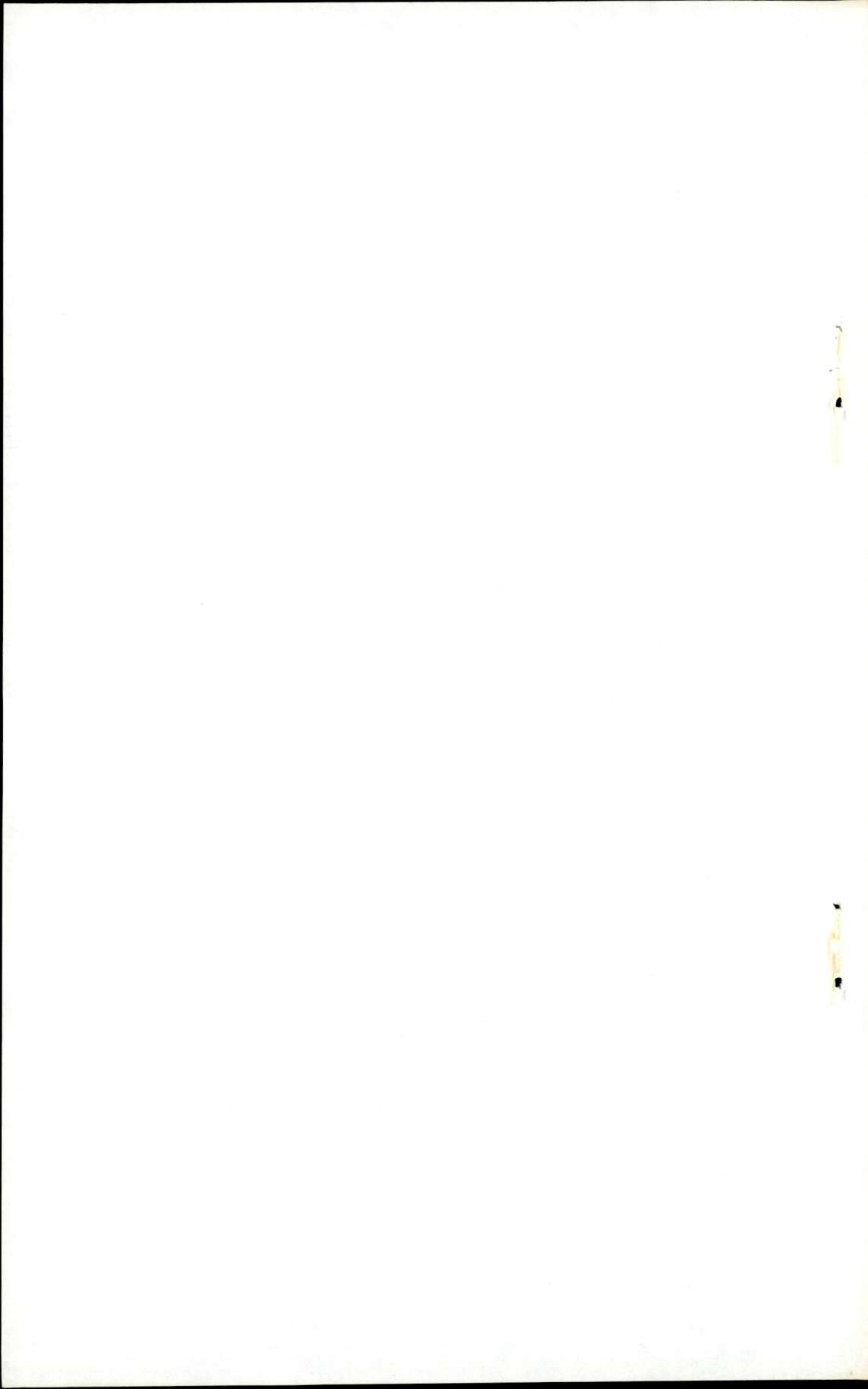
Savings.

4. The amendments made by this Act shall not affect the liability of any person to pay land tax incurred before the first day of November, one thousand nine hundred and sixty-eight, in accordance with the provisions of the Land Tax Management Act, 1956–1967, and the Land Tax Act, 1956–1967, and such person shall be liable to pay any such tax in all respects as if this Act had not been enacted.

BY AUTHORITY:

V. C. N. BLIGHT, GOVERNMENT PRINTER, NEW SOUTH WALES—1969





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.

I. P. K. VIDLER,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 11 December, 1968.*

New South Wales



ANNO SEPTIMO DECIMO

ELIZABETHÆ II REGINÆ

Act No. 62, 1968.

An Act to alleviate the incidence of land tax in certain respects; to reduce the amount payable by way of land tax; to make further provision with respect to charging land tax upon the land taxed; and to authorise the Commissioner of Land Tax to divulge information in certain circumstances; for these purposes to amend the Land Tax Management Act, 1956, and the Land Tax Act, 1956, as subsequently amended; to validate certain matters; and for purposes connected therewith. [Assented to, 16th December, 1968.]

BE

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

L. A. PUNCH,
Chairman of Committees of the Legislative Assembly.

Land Tax (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,
citation and
commence-
ment.

1. (1) This Act may be cited as the "Land Tax (Amendment) Act, 1968".

(2) The Land Tax Management Act, 1956, as subsequently amended and as amended by this Act, may be cited as the Land Tax Management Act, 1956-1968.

(3) The Land Tax Act, 1956, as subsequently amended and as amended by this Act, may be cited as the Land Tax Act, 1956-1968.

(4) (a) The amendments made by paragraph (b) of section two of this Act and by section three of this Act shall be deemed to have commenced on the first day of November, one thousand nine hundred and sixty-eight.

(b) The amendment made by paragraph (d) of section two of this Act shall be deemed to have commenced on the thirty-first day of October, one thousand nine hundred and sixty-eight.

Amendment
of Act No.
26, 1956.

2. The Land Tax Management Act, 1956-1967, is amended—

Sec. 6.
(Secrecy.)

(a) by inserting next after subsection two of section six the following new subsection :—

(2A) Notwithstanding anything contained in this section the Commissioner may divulge or communicate any information which comes to his knowledge in the performance of his powers, authorities, duties or functions under this Act to the Commissioner of Taxation, a Second Commissioner of Taxation

or

Land Tax (Amendment).

or a Deputy Commissioner of Taxation of the Commonwealth of Australia, and the divulging or communicating of such information shall not be deemed to be a contravention of this section.

- (b) (i) by omitting from paragraph (a) of subsection Sec. 9. three of section nine the words "thirty-four (Taxable value.) thousand five hundred dollars" wherever occurring and by inserting in lieu thereof the words "forty-five thousand dollars";
- (ii) by omitting from the same paragraph the words "forty-six thousand dollars" and by inserting in lieu thereof the words "sixty thousand dollars";
- (iii) by omitting from paragraph (c) of the same subsection the words "forty-six thousand dollars" and by inserting in lieu thereof the words "sixty thousand dollars";
- (iv) by omitting paragraph (d) of the same subsection 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 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 eighteen dollars for every stud 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, or, with the Australian Society of Breeders of
British

Land Tax (Amendment).

British Sheep, the New South Wales Branch of the Australian Corriedale Association, the Poll-Dorset Association, the Polwarth Sheepbreeders' Association of Australia, the Australian Zenith Sheepbreeders' Association, the Perrendale Sheepbreeders' Society, the South Suffolk Sheepbreeders' Association or any other sheepbreeders' association or society where the Commissioner is satisfied that such other association or society is a recognised registry of a flock of any breed of stud sheep;

- (ii) the number of stud ewes owned by a person shall be the total number of sheep classified as ewes in the flock return last furnished to a sheepbreeders' association or society referred to in subparagraph (i) of this paragraph prior to the year for which land tax is being levied and certified by such association or society, on the basis of such return, as being owned by that person;
- (iii) where a registered flock of stud 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 ewes, as determined in accordance with subparagraph (ii) of this paragraph, as is proportionate to his interest in the joint ownership.

Sec. 9A.
(Postpone-
ment of
payment of
part of
land tax.)

- (c) by inserting at the end of subsection one of section 9A the following new subsection :—

(1A) Where a determination or redetermination of the attributable part of the unimproved capital value as referred to in subsection one of this section has been made, such determination

or

Land Tax (Amendment).

or redetermination shall for the purposes of that subsection be deemed to have been made before the first day of November in the year in which land tax is leviable or payable on such unimproved capital value.

This subsection shall have effect in respect of land tax leviable and payable for the period of twelve months commencing on the first day of November, one thousand nine hundred and sixty-six, and each succeeding year.

- (d) (i) by inserting in section forty-seven after the word "whatever," the words "and where the land taxed comprises two or more parcels the land tax payable on the land taxed shall be a first charge on each and every such parcel"; Sec. 47. (Land tax to be first charge on land.)
- (ii) by omitting from the same section the words "land it" and by inserting in lieu thereof the words "land or any part thereof the land or part";
- (iii) by omitting from the same section the word "payable" and by inserting in lieu thereof the word "charged";
- (iv) by inserting at the end of the same section the following new subsections : —

(2) The Commissioner may release the land taxed or any part thereof from the charge thereon pursuant to subsection one of this section on payment of an amount he estimates to be not less than the proportion of tax referable to the land or part.

(3) The provisions of this section shall have effect notwithstanding anything contained in section thirty-four or any other provision of this Act.

Land Tax (Amendment).

Amendment
of Act No.
27, 1956.
Sec. 3.
(Levy of
land tax.)

3. The Land Tax Act, 1956–1967, is amended—

- (a) by omitting from subsection (1A) of section three the word “sixty-three” and by inserting in lieu thereof the word “sixty-eight”;
- (b) by omitting from the same subsection the word “one-twentieth” and by inserting in lieu thereof the word “one-tenth”;
- (c) by omitting from subsection (1B) of the same section the word “sixty-seven” and by inserting in lieu thereof the word “sixty-eight”;
- (d) by omitting from the same subsection the word “three-twentieths” and by inserting in lieu thereof the word “one-third”.

Savings.

4. The amendments made by this Act shall not affect the liability of any person to pay land tax incurred before the first day of November, one thousand nine hundred and sixty-eight, in accordance with the provisions of the Land Tax Management Act, 1956–1967, and the Land Tax Act, 1956–1967, and such person shall be liable to pay any such tax in all respects as if this Act had not been enacted.

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

A. R. CUTLER,
Governor.

*Government House,
Sydney, 16th December, 1968.*

