

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, 29 October, 1970.*

New South Wales



ANNO UNDEVICESIMO

ELIZABETHÆ II REGINÆ

Act No. , 1970.

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; and for purposes connected therewith.

BE

Land Tax (Amendment).

5 **B**E 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, 1970". Short title and commencement.

10 (2) This Act shall be deemed to have commenced on the first day of November, one thousand nine hundred and seventy.

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

15 (a) (i) by omitting from paragraph (e) of subsection three of section nine the word "sixty-nine" and by inserting in lieu thereof the word "seventy"; Sec. 9. (Taxable value.)

(ii) by omitting from the same paragraph the words "twenty-four thousand dollars" wherever occurring and by inserting in lieu thereof the words "thirty thousand dollars";

20 (iii) by omitting from the same paragraph the words "thirty-two thousand dollars" and by inserting in lieu thereof the words "forty thousand dollars";

25 (b) by omitting from paragraph (p) of subsection one of section ten the word "seventy-one" and by inserting in lieu thereof the word "seventy". Sec. 10. (Land exempted from tax.)

3.

Land Tax (Amendment).

3. The Land Tax Act, 1956, is amended by omitting subsection (1B) of section three and by inserting in lieu thereof the following subsection : —

Amendment
of Act No.
27, 1956.

Sec. 3.

(Levy of
land tax.)

5 (1B) Notwithstanding the provisions of this or any other Act, the amount of land tax payable on land used for primary production 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 seventy or any succeeding year shall be the amount
10 which but for the provisions of this subsection would otherwise be assessed under subsection one of this section less—

15 (a) where all the land owned by the owner is land used for primary production—a deduction equal to one-fifth of such amount;

(b) where part only of the land owned by the owner is land used for primary production—a deduction equal to the sum of the following amounts—

20 (i) an amount which bears the same proportion to the deduction which would be applicable under paragraph (a) of this subsection if all the lands owned by the owner were used for primary production as the taxable value of that part of the
25 land used for primary production bears to the total taxable value of all the lands owned by him; and

30 (ii) an amount which bears the same proportion to the deduction which would be applicable under subsection (1A) of this section if none of the lands owned by the owner were used for primary production and the owner were an owner to whom the said subsection (1A) applies as the taxable value of such part of the
35 lands as is not land used for primary production bears to the total taxable value of all the lands owned by him.

4.

Land Tax (Amendment).

4. The amendments made by this Act shall not affect the Savings.
liability of any person to pay land tax incurred before the
first day of November, one thousand nine hundred and
seventy, in accordance with the provisions of the Land Tax
5 Management Act, 1956, and the Land Tax Act, 1956, and
such persons 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—1970

[5c]

Bill introduced by the Queen's Bench Division, and with the advice and consent of the Privy Council and Legislative Assembly of New South Wales in Parliament introduced and by the authority of the same as follows:—

1970. 10th
Bill introduced by the Queen's Bench Division, and with the advice and consent of the Privy Council and Legislative Assembly of New South Wales in Parliament introduced and by the authority of the same as follows:—

1970. 10th
Bill introduced by the Queen's Bench Division, and with the advice and consent of the Privy Council and Legislative Assembly of New South Wales in Parliament introduced and by the authority of the same as follows:—

No. , 1970.

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; and for purposes connected therewith.

[MR FREUDENSTEIN *on behalf of* MR ASKIN—27 October, 1970.]

BE (1)
of section ten the word "every" and by inserting in lieu thereof the word "every".

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, 1970".

Short title and commencement.

(2) This Act shall be deemed to have commenced on the first day of November, one thousand nine hundred and ten seventy.

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

Amendment of Act No. 26, 1956.

(a) (i) by omitting from paragraph (e) of subsection three of section nine the word "sixty-nine" and by inserting in lieu thereof the word "seventy";

Sec. 9. (Taxable value.)

(ii) by omitting from the same paragraph the words "twenty-four thousand dollars" wherever occurring and by inserting in lieu thereof the words "thirty thousand dollars";

(iii) by omitting from the same paragraph the words "thirty-two thousand dollars" and by inserting in lieu thereof the words "forty thousand dollars";

(b) by omitting from paragraph (p) of subsection one of section ten the word "seventy-one" and by inserting in lieu thereof the word "seventy".

Sec. 10. (Land exempted from tax.)

3.

Land Tax (Amendment).

3. The Land Tax Act, 1956, is amended by omitting subsection (1B) of section three and by inserting in lieu thereof the following subsection :—

Amendment
of Act No.
27, 1956.

Sec. 3.

(Levy of
land tax.)

5 (1B) Notwithstanding the provisions of this or any
other Act, the amount of land tax payable on land used
for primary production 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 seventy or any succeeding year shall be the amount
10 which but for the provisions of this subsection would
otherwise be assessed under subsection one of this
section less—

15 (a) where all the land owned by the owner is land
used for primary production—a deduction equal
to one-fifth of such amount;

(b) where part only of the land owned by the owner
is land used for primary production—a deduction
equal to the sum of the following amounts—

20 (i) an amount which bears the same propor-
tion to the deduction which would be
applicable under paragraph (a) of this
subsection if all the lands owned by the
owner were used for primary production
as the taxable value of that part of the
25 land used for primary production bears
to the total taxable value of all the lands
owned by him; and

30 (ii) an amount which bears the same propor-
tion to the deduction which would be
applicable under subsection (1A) of this
section if none of the lands owned by
the owner were used for primary produc-
tion and the owner were an owner to
whom the said subsection (1A) applies
35 as the taxable value of such part of the
lands as is not land used for primary
production bears to the total taxable
value of all the lands owned by him.

4.

Land Tax (Amendment).

4. The amendments made by this Act shall not affect the Savings.
liability of any person to pay land tax incurred before the
first day of November, one thousand nine hundred and
seventy, in accordance with the provisions of the Land Tax
5 Management Act, 1956, and the Land Tax Act, 1956, and
such persons 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—1970

[5c]

PROOF

LAND TAX (AMENDMENT) BILL, 1970

EXPLANATORY NOTE

THE objects of this Bill are—

- (a) to further increase the deduction from the taxable value of land used and occupied as the site of a single dwelling-house;
- (b) to exempt from land tax certain land used for primary production owned by persons other than certain companies and trustees for certain companies;
- (c) to increase from one-tenth to one-fifth the rebate of land tax payable on certain lands used for primary production owned by certain companies and trustees for certain companies; and
- (d) to make other amendments ancillary to the foregoing.

LAND TAX (AMENDMENT) BILL

EXPLANATORY STATEMENT

BY THE MINISTER OF FINANCE

The Bill provides for the amendment of the Land Tax Act, 1925, and the Land Tax (Amendment) Act, 1931, and for the consequential amendments of the Land Tax (Amendment) Act, 1931, and the Land Tax (Amendment) Act, 1932.

No. , 1970.

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; and for purposes connected therewith.

[Mr FREUDENSTEIN *on behalf of* Mr ASKIN—27 October, 1970.]

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
5 follows :—

1. (1) This Act may be cited as the "Land Tax (Amend- Short title
ment) Act, 1970". and com-
mencement.

(2) This Act shall be deemed to have commenced on
the first day of November, one thousand nine hundred and
10 seventy.

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

(a) (i) by omitting from paragraph (e) of subsection Sec. 9.
three of section nine the word "sixty-nine" (Taxable
and by inserting in lieu thereof the word value.)
"seventy";
15

(ii) by omitting from the same paragraph the
words "twenty-four thousand dollars" wher-
ever occurring and by inserting in lieu
thereof the words "thirty thousand dollars";

(iii) by omitting from the same paragraph the
words "thirty-two thousand dollars" and by
inserting in lieu thereof the words "forty
thousand dollars";
20

(b) by omitting from paragraph (p) of subsection one Sec. 10.
of section ten the word "seventy-one" and by insert- (Land
ing in lieu thereof the word "seventy". exempted
from tax.)
25

3.

Land Tax (Amendment).

3. The Land Tax Act, 1956, is amended by omitting subsection (1B) of section three and by inserting in lieu thereof the following subsection :—

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

5 (1B) Notwithstanding the provisions of this or any
other Act, the amount of land tax payable on land used
for primary production 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
10 and seventy or any succeeding year shall be the amount
which but for the provisions of this subsection would
otherwise be assessed under subsection one of this
section less—

15 (a) where all the land owned by the owner is land
used for primary production—a deduction equal
to one-fifth of such amount;

(b) where part only of the land owned by the owner
is land used for primary production—a deduction
equal to the sum of the following amounts—

20 (i) an amount which bears the same propor-
tion to the deduction which would be
applicable under paragraph (a) of this
subsection if all the lands owned by the
owner were used for primary production
as the taxable value of that part of the
25 land used for primary production bears
to the total taxable value of all the lands
owned by him; and

30 (ii) an amount which bears the same propor-
tion to the deduction which would be
applicable under subsection (1A) of this
section if none of the lands owned by
the owner were used for primary produc-
tion and the owner were an owner to
whom the said subsection (1A) applies
as the taxable value of such part of the
35 lands as is not land used for primary
production bears to the total taxable
value of all the lands owned by him.

4.

Land Tax (Amendment).

4. The amendments made by this Act shall not affect the Savings.
liability of any person to pay land tax incurred before the
first day of November, one thousand nine hundred and
seventy, in accordance with the provisions of the Land Tax
5 Management Act, 1956, and the Land Tax Act, 1956, and
such persons 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—1970

New South Wales



ANNO UNDEVICESIMO

ELIZABETHÆ II REGINÆ

Act No. 64, 1970.

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; and for purposes connected therewith. [Assented to, 19th November, 1970.]

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
and com-
mencement.

1. (1) This Act may be cited as the "Land Tax (Amendment) Act, 1970".

(2) This Act shall be deemed to have commenced on the first day of November, one thousand nine hundred and seventy.

Amendment
of Act No.
26, 1956.

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

Sec. 9.
(Taxable
value.)

(a) (i) by omitting from paragraph (e) of subsection three of section nine the word "sixty-nine" and by inserting in lieu thereof the word "seventy";

(ii) by omitting from the same paragraph the words "twenty-four thousand dollars" wherever occurring and by inserting in lieu thereof the words "thirty thousand dollars";

(iii) by omitting from the same paragraph the words "thirty-two thousand dollars" and by inserting in lieu thereof the words "forty thousand dollars";

Sec. 10.
(Land
exempted
from tax.)

(b) by omitting from paragraph (p) of subsection one of section ten the word "seventy-one" and by inserting in lieu thereof the word "seventy".

Land Tax (Amendment).

3. The Land Tax Act, 1956, is amended by omitting subsection (1B) of section three and by inserting in lieu thereof the following subsection :—

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

(1B) Notwithstanding the provisions of this or any other Act, the amount of land tax payable on land used for primary production 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 seventy or any succeeding year shall be the amount which but for the provisions of this subsection would otherwise be assessed under subsection one of this section less—

- (a) where all the land owned by the owner is land used for primary production—a deduction equal to one-fifth of such amount;
- (b) where part only of the land owned by the owner is land used for primary production—a deduction equal to the sum of the following amounts—
 - (i) an amount which bears the same proportion to the deduction which would be applicable under paragraph (a) of this subsection if all the lands owned by the owner were used for primary production as the taxable value of that part of the land used for primary production bears to the total taxable value of all the lands owned by him; and
 - (ii) an amount which bears the same proportion to the deduction which would be applicable under subsection (1A) of this section if none of the lands owned by the owner were used for primary production and the owner were an owner to whom the said subsection (1A) applies as the taxable value of such part of the lands as is not land used for primary production bears to the total taxable value of all the lands owned by him.

Land Tax (Amendment).

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 seventy, in accordance with the provisions of the Land Tax Management Act, 1956, and the Land Tax Act, 1956, and such persons 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—1970

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 November, 1970.*

New South Wales



ANNO UNDEVICESIMO

ELIZABETHÆ II REGINÆ

Act No. 64, 1970.

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; and for purposes connected therewith. [Assented to, 19th November, 1970.]

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
and com-
mencement.

1. (1) This Act may be cited as the "Land Tax (Amendment) Act, 1970".

(2) This Act shall be deemed to have commenced on the first day of November, one thousand nine hundred and seventy.

Amendment
of Act No.
26, 1956.

Sec. 9.
(Taxable
value.)

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

(a) (i) by omitting from paragraph (e) of subsection three of section nine the word "sixty-nine" and by inserting in lieu thereof the word "seventy";

(ii) by omitting from the same paragraph the words "twenty-four thousand dollars" wherever occurring and by inserting in lieu thereof the words "thirty thousand dollars";

(iii) by omitting from the same paragraph the words "thirty-two thousand dollars" and by inserting in lieu thereof the words "forty thousand dollars";

Sec. 10.
(Land
exempted
from tax.)

(b) by omitting from paragraph (p) of subsection one of section ten the word "seventy-one" and by inserting in lieu thereof the word "seventy".

3.

Land Tax (Amendment).

3. The Land Tax Act, 1956, is amended by omitting subsection (1B) of section three and by inserting in lieu thereof the following subsection :—

Amendment
of Act No.
27, 1956.

Sec. 3.

(Levy of
land tax.)

(1B) Notwithstanding the provisions of this or any other Act, the amount of land tax payable on land used for primary production 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 seventy or any succeeding year shall be the amount which but for the provisions of this subsection would otherwise be assessed under subsection one of this section less—

- (a) where all the land owned by the owner is land used for primary production—a deduction equal to one-fifth of such amount;
- (b) where part only of the land owned by the owner is land used for primary production—a deduction equal to the sum of the following amounts—
 - (i) an amount which bears the same proportion to the deduction which would be applicable under paragraph (a) of this subsection if all the lands owned by the owner were used for primary production as the taxable value of that part of the land used for primary production bears to the total taxable value of all the lands owned by him; and
 - (ii) an amount which bears the same proportion to the deduction which would be applicable under subsection (1A) of this section if none of the lands owned by the owner were used for primary production and the owner were an owner to whom the said subsection (1A) applies as the taxable value of such part of the lands as is not land used for primary production bears to the total taxable value of all the lands owned by him.

4.

Land Tax (Amendment).

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 seventy, in accordance with the provisions of the Land Tax Management Act, 1956, and the Land Tax Act, 1956, and such persons 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, 19th November, 1970.*