

LAND TAX.

12° GEO. VI., No. XXXII.

No. 32 of 1948.

AN ACT to impose a Land Tax.

[Assented to 10th December, 1948.]

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

- Short title. 1. This Act may be cited as the *Land Tax Act, 1948.*
- Incorporation of Act. 2. The Land and Income Tax Assessment Act, 1907-1945, and its amendments, so far as applicable to land tax, are incorporated with and shall be read as one with this Act.
- Imposition of land tax. 3. Unless and until Parliament otherwise determines, for the year of assessment ending the thirtieth day of June, one thousand nine hundred and forty-nine, and for each year of assessment thereafter, land tax is imposed and shall be payable pursuant to the Land and Income Tax Assessment Act, 1907-1945, and its amendments, at the rate declared in the Schedule to this Act.

SCHEDULE.**RATE OF LAND TAX.**

Where the unimproved value of taxable land does not exceed £250, the rate shall be twopence for every pound of the unimproved value as assessed by or under the said Acts, of all land chargeable with such tax, and where the unimproved value of taxable land exceeds £250, the rate shall be twopence halfpenny for every pound of the unimproved value as assessed by or under the said Acts, of all land chargeable with such tax:

Provided that the minimum amount of land tax payable in respect of any land chargeable with land tax shall be five shillings.