

An Act to declare the Rate of Land Tax for the year ending the thirty-first day of December One thousand nine hundred and thirty-two.

[30th December, 1931.]

MOST GRACIOUS SOVEREIGN—

WE Your Majesty's most dutiful and loyal subjects the Legislative Assembly of Victoria in Parliament assembled towards raising the necessary supplies to defray Your Majesty's public expenses and making an addition to the public revenue have freely and voluntarily resolved to give and grant unto Your Majesty the taxes hereinafter mentioned and do therefore most humbly beseech Your Majesty that it may be enacted: And be it therefore enacted by the King's Most Excellent Majesty by and with the advice and consent of the Legislative Council and the Legislative Assembly of Victoria in this present Parliament assembled and by the authority of the same as follows (that is to say):—

Preamble.

1. This Act may be cited as the *Land Tax Act* 1931 and shall come into force on the thirty-first day of December One thousand nine hundred and thirty-one and shall be read and construed as one with the *Land Tax Act*

Short title  
commencement  
construction  
and citation.  
Nos. 3713, 3842,  
3889 Part II.

1928 and any Act and the enactment amending the same all of which Acts and such enactment and this Act may be cited together as the Land Tax Acts.

Rate of land  
tax for 1932.

2. (1) Subject to the Land Tax Acts there shall in the case of each owner of land be charged levied and collected by the Commissioner and paid for the use of His Majesty in aid of the consolidated revenue for the year ending on the thirty-first day of December One thousand nine hundred and thirty-two—

No. 3713 s. 6.

Schedule.

Super-tax of  
5 per centum.

(a) a duty of land tax upon land for every pound of the unimproved value thereof as assessed under the Land Tax Acts at the rate set forth in the Schedule to this Act; and

(b) in addition to any duty of land tax so payable a super-tax equal to Five per centum of the amount of the duty of land tax so payable:

Provided that the minimum amount of tax and super-tax combined payable for the said year by any taxpayer assessed under the Land Tax Acts shall be Two shillings and sixpence:

No. 3713 s. 55.

Provided further that in respect of any such tax or super-tax remaining unpaid sub-section (1) of section fifty-five of the *Land Tax Act* 1928 shall be read and construed as if after the words "eight per centum" there were inserted the words "per annum from the due date to the date of payment"; and as if at the end of the said sub-section there were inserted the words "Provided that any additional tax so added shall not be less than One shilling."

Application of  
Land Tax Acts  
for purposes of  
super-tax.

Nos. 3713 &c.

(2) The provisions of the Land Tax Acts with respect to the payment and recovery of duties of land tax shall with such adaptations as are necessary extend and apply to the payment and recovery of such super-tax.

Section 2.

## SCHEDULE.

Where the unimproved value or total unimproved value of all land or lands of any owner exceeds Two hundred and fifty pounds the rate of tax payable thereon for the year ending on the thirty-first day of December One thousand nine hundred and thirty-two shall be: On every pound of its unimproved value, One half-penny.

No. 4014.