

Queensland



Subordinate Legislation 1992 No. 19

Land Tax Act 1915

LAND TAX AMENDMENT REGULATION 1992

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Short title

1. This regulation may be cited as the *Land Tax Amendment Regulation 1992*.

Amended regulation

2. The *Land Tax Regulation 1936* is amended as set out in this Regulation.

References to a provision of the Act

3. If—

(a) there is a reference in the *Land Tax Regulation 1936* to a provision of the *Land Tax Act 1915*; and

(b) the words ‘of the Act’ or words of similar effect, do not appear at the end of the reference;

the *Land Tax Regulation 1936* is amended by inserting the words ‘of the Act’ at the end of the reference.

Replacement of s.2 (Short title)

4. Section 2—

omit, insert—

‘Short title

‘2. This regulation may be cited as the *Land Tax Regulation 1936*.’.

Replacement of s.3 (Definitions)

5. Section 3—

omit, insert—

Definitions

3. In this regulation—

“prescribed form” means a form approved by the Commissioner for the purposes specified in the form.’.

Amendment of s.5B

6. Section 5B—

omit ‘Form L in the Schedule’, *insert* ‘the prescribed form’.

Amendment of s.6

7.(1) Section 6—

omit ‘\$35 000’, *insert* ‘\$40 000’;

(2) Section 6—

omit ‘\$156 667’, *insert* ‘\$179 143’;

(3) Section 6—

omit ‘shall’, *insert* ‘must, unless otherwise notified by the Commissioner,’.

Amendment of s.7

8.(1) Section 7—

omit ‘by every person or company’.

(2) Section 7—

omit ‘Form A in the Schedule hereto’, *insert* ‘the prescribed form’.

Amendment of s.8

9. Section 8—

omit ‘hereof shall be furnished in the form and’, *insert* ‘must be in the prescribed form and be lodged in the’.

Amendment of s.8A**10.** Section 8A(a)—

omit ‘Form M in the Schedule hereto’, *insert* ‘the prescribed form’.

Amendment of s.8B**11.(1)** Section 8B(1)(a)—

omit ‘Form N in the Schedule hereto’, *insert* ‘the prescribed form’.

(2) Section 8B(2)(a)(ii)—

omit ‘in Form N’.

Amendment of s.15**12.** Section 15(1)—

after ‘shall’ *insert*—

‘, unless otherwise notified by the Commissioner.’.

Replacement of s.23**13.** Section 23—

omit, insert—

‘Notice of assessment

‘23. A notice of assessment under section 18(3) of the Act must be in the prescribed form.’.

Amendment of s.24**14.** Section 24—

omit—

‘Form E5 in the Schedule hereto, with any such additions to, or variations in, the particulars of such form as the Commissioner may deem fit,’

insert—

‘the prescribed form’.

Amendment of s.26

15. Section 26(a)—

omit, insert—

‘(a) to the Commissioner at the Office of State Revenue in Brisbane, Rockhampton, Townsville or Cairns by cash or, if the Commissioner so approves, by cheque;’.

Amendment of s.28

16. Section 28(3)—

omit ‘Form F in the Schedule hereto’, *insert* ‘the prescribed form’.

Amendment of s.30

17.(1) Section 30(1)—

omit ‘Form G in the Schedule hereto’, *insert* ‘the prescribed form’.

(2) Section 30(2)—

omit ‘in such of the Forms H1 or H2 in the Schedule hereto as is applicable’.

Omission of s.46

18. Section 46—

omit.

Amendment of Schedule

19. Forms A, B, E, E5, F, G, H1, H2, L, M and N of Schedule—

omit.

ENDNOTES

1. Made by the Governor in Council on 20 February 1992.
2. Published in the Gazette on 22 February 1992.
3. Laid before the Legislative Assembly on . . .
4. The administering agency is the Treasury Department.