

Queensland



LAND TAX ACT 1915

**Reprinted as in force on 29 July 1998
(includes amendments up to Act No. 74 of 1997)**

Reprint No. 3

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Information about this reprint

This Act is reprinted as at 29 July 1998. The reprint shows the law as amended by all amendments that commenced on or before that day (Reprints Act 1992 s 5(c)).

The reprint includes a reference to the law by which each amendment was made—see list of legislation and list of annotations in endnotes.

Minor editorial changes allowed under the provisions of the Reprints Act 1992 mentioned in the following list have also been made to—

- use different spelling consistent with current drafting practice (s 26(2))
- use standard punctuation consistent with current drafting practice (s 27)
- use aspects of format and printing style consistent with current drafting practice (s 35).

This page is specific to this reprint. See previous reprints for information about earlier changes made under the Reprints Act 1992. A table of earlier reprints is included in the endnotes.

Also see endnotes for information about—

- **when provisions commenced**
- **editorial changes made in earlier reprints.**

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LAND TAX ACT 1915

[as amended by all amendments that commenced on or before 29 July 1998]

**An Act to impose a land tax upon relevant unimproved values, and
for purposes incidental thereto and consequent thereon**

PART 1—PRELIMINARY

Short title

1. This Act may be cited as the *Land Tax Act 1915*.

Definitions

3. In this Act—

“**absentee**” see section 3A.

“**agent**” includes every person who in Australia, for or on behalf of any person out of Australia (the “**principal**”), has the control or disposal of any land belonging to the principal, or the control, receipt, or disposal of any rents, issues, or proceeds derived from any such land, and also includes any person declared by the commissioner as hereinafter provided to be an agent of a taxpayer.

“**approved form**” see section 60.¹

“**assessment**” means an estimate of the value of any land liable to taxation under this Act as well as the amount of tax imposed thereon respectively, and includes all matters comprised in any return required by or under this Act.

“**averaged unimproved value**” see section 3AA.

¹ Section 60 (Approval of forms)

“commissioner” means the commissioner of land tax or of taxes, and includes the assistant commissioner.

“company” includes all bodies or associations corporate or unincorporate, so far as relates to bodies corporate, and includes every body corporate, howsoever incorporated, and whether under the laws of Queensland or elsewhere, and wherever its head or principal office or principal place of business may be.

“improved value”, in relation to land, means the capital sum which the fee simple of the land might be expected to realise if offered for sale on such reasonable terms and conditions as a bona fide seller would require.

“improvements”, in relation to land, means improvements thereon or appertaining thereto whether visible or invisible and made or acquired by the owner or the owner’s predecessor in title, and includes all such destruction of suckers and seedlings as is incidental to the destruction of timber or mallee, and also includes the destruction of other vegetable growths and of animal pests on the land to the extent to which such destruction retains its utility, but does not include the destruction by any person of any such growths or pests which are allowed to establish themselves on the land during the owner’s ownership, except to the extent (if at all) to which it restores wholly or partly so much of the utility of a previous improvement in the nature of the destruction of such growths or pests as is, by the subsequent provisions of this definition, deemed to have been lost, and any improvement consisting of the destruction of such growths or pests, by whomsoever the same may be effected, shall be deemed to have lost its utility to the extent to which, after it has been made, other growths or pests, as the case may be, are allowed to establish themselves on the land.

“joint owners” means persons who own land jointly or in common, whether as partners or otherwise, and includes persons who have a life or greater interest in shares of the income from the land.

“land tax” means the land tax imposed as such by and assessed under this Act, and includes any super tax, additional tax, or additional amount, charge, percentage, penalty, or interest in respect of land tax (and where necessary, any judgment debt and costs in respect of land tax), assessed, collected, enforced, or recovered, or to be assessed, collected,

enforced, or recovered under or pursuant to this Act, and any instalment or portion of land tax.

“mortgage” includes any charge whatsoever upon land, or any interest therein, howsoever created, for the securing of money.

“mortgagee” includes every person entitled at law or in equity to a mortgage or any part thereof.

“notice” means a notice in writing given by causing the same to be personally served on any person or by leaving the same at the person’s usual or last-known place of abode or business in Queensland, or by sending the same by post addressed to such usual or last-known place of abode or business; and, in the case of a company, a notice given by being served upon or sent by post or delivered to the public officer of the company at the prescribed address for service, or if there is no such address then by serving, leaving, or sending the same at or to any office or place where the company carries on business in Queensland.

“owner” see section 3B.

“parcel” means an area of land that is the subject of a separate valuation made by the chief executive under the *Valuation of Land Act 1944*.

“parcel of land” has the same meaning as parcel.

“proprietary company” see the Corporations Law, section 9.²

“public notice” means a notice published in the gazette or in some newspaper generally circulating in the locality where notice is prescribed to be given.

“relevant proprietary company” means a proprietary company (other than an exempt foreign company) no share or interest in which is held by a body corporate (other than another proprietary company that is not an exempt foreign company), whether directly or through interposed companies or trusts.

“relevant unimproved value”, of land, for a financial year, means the lesser of the following—

- (a) the unimproved value of the land that applies for the financial year;

² Corporations Law, section 9 (Dictionary)

(b) the averaged unimproved value of the land for the financial year.

“retirement village” has the meaning given by the *Retirement Villages Act 1988*, section 6.

“return” includes all returns, declarations, statements, and information prescribed or required by the commissioner to be furnished.

“taxpayer” means every person liable to pay land tax, whether on the person’s own behalf or in a representative capacity and, in reference to any return with regard to a taxpayer’s own land, includes every person required by this Act to furnish such return.

“time-sharing scheme” means a scheme, undertaking or enterprise participants in which are, or may become, entitled to use, occupy or possess, for 2 or more periods during the period for which the scheme, undertaking or enterprise is to operate, property to which the scheme, undertaking or enterprise relates.

“trustee”, in addition to every person appointed or constituted trustee by act of parties, or by order or declaration of a court, or by operation of law, includes—

- (a) an executor or administrator, guardian, committee, receiver, or liquidator, and any public officer acting as curator in intestacy or insanity;
- (b) every person having or taking upon himself or herself the administration or control of land affected by any express or implied trust, or acting in any fiduciary capacity, or having the possession, control, or management of the land of a person under any legal or other disability.

“unimproved value” see sections 3C and 3CA.

“value of improvements” see section 3D.

Meaning of “absentee”

3A.(1) An **“absentee”** is a person who does not ordinarily reside in Australia or an external Territory.

(2) An **“absentee”** includes a person who—

- (a) can not satisfy the commissioner that he or she ordinarily resides

in Australia or an external Territory; and

- (b) at the date when the ownership of the person's land is decided for this Act—
 - (i) is absent from Australia and the external Territories; or
 - (ii) has been absent from Australia and the external Territories during more than half of the previous year.

(3) An “**absentee**” does not include—

- (a) a public officer of the Commonwealth or of a State who is absent in the performance of the public officer's duty; or
- (b) an individual (the “**employee**”) employed by an employer in Australia or an external Territory for a continuous period of 1 year immediately before the employee's absence, if the commissioner is satisfied that—
 - (i) the employee is absent in the performance of the employee's duty for his or her employer; and
 - (ii) the duration of the employee's absence will not be longer than 5 years.

Meaning of “averaged unimproved value”

3AA.(1) The “**averaged unimproved value**”, of land, for a financial year, is—

- (a) if, in addition to the land having an unimproved value that applies for the financial year, the land had unimproved values that applied for each of the previous 2 financial years—the amount calculated as the average of the 3 unimproved values; or
- (b) in any other case—an amount equal to the unimproved value of the land that applies for the financial year multiplied by the averaging factor for the financial year.

(2) In this section—

“averaging factor”, for a financial year, means the number calculated, to 2 decimal places, using the formula—

$$\frac{T}{3V}$$

where—

“T” means the total of the unimproved values, applicable for the financial year and the previous 2 financial years, for all land for which a valuation under the *Valuation of Land Act 1944* was entered on a valuation roll under that Act at the 30 June immediately before each of the years, being the unimproved values of the land at those times;

“V” means the total of the unimproved values, applicable for the financial year, for all land for which a valuation under the *Valuation of Land Act 1944* was entered on a valuation roll under that Act at the 30 June immediately before the year, being the unimproved values of the land at that time.

Meaning of “owner”

3B.(1) The **“owner”** of land includes every person—

- (a) other than a mortgagee in possession, who is, jointly or severally, entitled to—
 - (i) the land for an estate of freehold in possession; or
 - (ii) receive, or has received, the rents and profits from the land; or
- (b) who is taken to be the owner under this Act.

(2) The person who is receiving the rents and profits of the land is taken to be the **“owner”** of the land while that receipt continues even though that person may have made some disposition of the land.

(3) If an agreement has been made for the sale of land, whether or not the agreement has been completed by conveyance—

- (a) the seller is taken to be the **“owner”** of the land until possession of the land is delivered to the buyer; and
- (b) the buyer is taken to be the **“owner”** of the land as soon as the

buyer obtains possession of the land.

(4) However, the fact that a person is taken to be the “**owner**” of land under subsection (2) or (3) does not exclude someone else from being the “**owner**”.

Meaning of “unimproved value”

3C.(1) In relation to unimproved land, “**unimproved value**” means the capital sum which the fee simple of the land might be expected to realise if offered for sale on such reasonable terms and conditions as a bona fide seller would require.

(2) In relation to improved land, “**unimproved value**” means the capital sum which the fee simple of the land might be expected to realise if offered for sale on such reasonable terms and conditions as a bona fide seller would require, assuming that, at the time as at which the value is required to be ascertained for the purposes of this Act, the improvements did not exist.

(3) However, the unimproved value shall in no case be less than the sum that would be obtained by deducting the value of improvements from the improved value at the time as at which the value is required to be ascertained for the purposes of this Act.

(4) However, the restrictions and limitations in any certificate of title or deed of grant in respect of any racecourse shall be disregarded in ascertaining the unimproved value of the land of the racecourse concerned.

References to unimproved value of subdivided land in certain cases

3CA.(1) This section applies to a parcel of land if—

- (a) the parcel is 1 of the parts into which land has been subdivided; and
- (b) the person who subdivided the land (the “**subdivider**”) was, when the land was subdivided—
 - (i) an approved subdivider for the land; and
 - (ii) the owner of the parcel; and
- (c) the parcel was vacant land when the land was subdivided; and

(d) at midnight on the 30 June immediately preceding the discount year for the parcel—

(i) the subdivider is still the owner of the parcel; and

(ii) the parcel is still vacant land.

(2) Subsection (3) applies to the parcel for levying land tax on the parcel for the discount year for the parcel.

(3) A reference to the unimproved value of the parcel that applies for the discount year is a reference to the value that, apart from this subsection, would be the unimproved value of the parcel applying for the discount year, discounted by 40%.

(4) Nothing in this section applies for levying land tax on the parcel for a financial year other than the discount year for the parcel.

(5) For this section, land is taken to be subdivided when a plan of subdivision under the *Land Title Act 1994* is registered under that Act.³

(6) In this section—

“approved subdivider”, of land, means a person who has been issued an approved subdivider’s certificate for the land.

“approved subdivider’s certificate”, for land, see *Valuation of Land Act 1944*, section 96A(1).⁴

“discount year”, for a parcel of land that is 1 of the parts into which land has been subdivided, means the financial year immediately following the financial year in which the land was subdivided.

Meaning of “value of improvements”

3D.(1) In relation to land, **“value of improvements”** means the added value which the improvements give to the land at the time as at which the value is required to be ascertained for the purposes of this Act, irrespective of the cost of the improvements; including in such added value the value of

³ The *Land Title Act 1994*, section 49A deals with the registration of plans of subdivision.

⁴ *Valuation of Land Act 1944*, section 96A (Approved subdivider’s certificate)

any hotel licence the value of which has been included in the improved value.

(2) However, the added value shall in no case exceed the amount that should reasonably be involved in effecting, at the time as at which the value is required to be ascertained for the purposes of this Act, improvements of a nature and efficiency equivalent to the existing improvements.

When land is a principal place of residence

3E. In respect of any year in respect of which land tax is leviable or payable, land is not used as the principal place of residence of a person unless—

- (a) that land and no other land has, for the period of 6 months immediately preceding the time when the ownership of land for the purposes of this Act is determined, been continuously used for residential purposes by the person (whether alone or with other persons) and for no other purpose; or
- (b) in any other case—the commissioner is satisfied the land is used as the principal place of residence of the person (whether alone or with other persons) and for no other purpose.

Who are the beneficiaries of a trust

3F.(1) Where for the purposes of this Act it is necessary to determine who were the beneficiaries of a trust as at midnight on a 30 June—

- (a) in the case of a trust other than a discretionary trust—the beneficiaries shall include every person who was a beneficiary of the trust during the period of 12 months immediately preceding that time;
- (b) in the case of a discretionary trust—the beneficiaries shall be those persons in whose favour a power of appointment has been exercised by any person during the period of 12 months immediately preceding that time.

(2) In subsection (1)—

“discretionary trust” means a trust over the property of which any person has a power of appointment.

(3) In this Act, a reference to a beneficiary of a trust shall be taken to refer to a person entitled to a beneficial interest in land or income derived from land that is the subject of the trust.

PART 2—ADMINISTRATION

Commissioner, assistant commissioners, assessors and receivers

4.(1) The commissioner of land tax and assistant commissioner of land tax are to be appointed under the *Public Service Act 1996*.

(2) Assessors and receivers may be employed under the *Public Service Act 1996*.

Delegation by commissioner

4AA. The commissioner may delegate the commissioner's powers under this or another Act to an officer of the public service.

Secrecy

4A.(1) Every person employed under this Act shall preserve and aid in preserving secrecy with regard to all matters that may come to the person's knowledge in the person's official capacity, and shall not communicate any such matter to any other person except in the performance of the person's duties under this Act, or except to the auditor-general or some officer of the audit office for the purposes of audit under the laws in force relating to the audit of public accounts, and to this extent the auditor-general or any such officer shall be deemed to be persons appointed or employed under this Act.

(1A) The commissioner and the assistant commissioner of land tax shall take and subscribe before a justice the prescribed oath of fidelity and secrecy.

(1B) Such oath shall also be taken and subscribed by every other person appointed or employed under this Act, and the same may be administered

to the person by the commissioner or the assistant commissioner of land tax or any justice.

(1C) Every person who, in contravention of the true intent of such oath and without lawful excuse, reveals any matter or thing which has come to the person's knowledge in the person's official capacity shall be liable to a penalty not exceeding \$500 or to be imprisoned for any period not exceeding 6 months.

(1D) Notwithstanding anything herein contained, it shall be lawful for the commissioner, and the commissioner is hereby authorised, to afford to the Commonwealth commissioner of taxation or his or her deputy in Queensland, or any State department, any information in his or her possession with respect to the administration of this Act; and the affording of such information shall not be deemed to be a contravention of this section.

(2) The Commissioner or the assistant commissioner of land tax or any officer duly authorised by the commissioner or any witness on his or her behalf shall not be required to produce in court any return, declaration, valuation, statement, requisition, assessment, notice or any other document or disclose to any court the fact that he or she has received any information or the nature thereof or the name of any person who gave such information or any matter or thing coming under his or her notice in the performance of duties under this Act except when it is necessary so to do for the purpose of carrying into effect the provisions of this Act.

(3) Despite subsections (1) to (2), a person may give to a lessee or tenant details of the land tax that would be payable on the land the subject of the lease or tenancy agreement if the land were the only land owned by the owner.

Commissioner or officers may appear in proceedings

5.(1) In any action or in any proceeding whatsoever under this Act, the commissioner may appear either personally, or by a barrister or solicitor, or by some officer in the public service.

(2) The appearance of any such officer and his or her statement that the officer so appears by authority of the commissioner shall be sufficient evidence of such authority for all purposes.

PART 3—THE LAND TAX

Application of Act to all alienated land

7.(1) This Act applies to all lands within Queensland which, whether before or after the passing of this Act, have been alienated from the Crown for an estate in fee simple.

(2) This Act shall not apply to any land in process of alienation from the Crown or which has been contracted to be so alienated until a deed of grant in fee simple for the same has been issued.

Land tax on relevant unimproved value

8. Subject to this Act, land tax shall be levied and paid upon the relevant unimproved value of all lands within Queensland which are owned by taxpayers, and which are not exempt from taxation under this Act.

Amounts and rates of land tax

9.(1) The amounts and rates of land tax are as prescribed by this section.

(2) Where the amount of the taxable value is \$1 500 000 or more, the rate of land tax shall be 1.8c for every dollar of the amount of the taxable value.

(3) Where the amount of the taxable value is less than \$1 500 000 graduated land tax shall be levied upon the several amounts of taxable value set out in the table, column 1 at the amounts and rates set out in that table, column 2 opposite to the references to those amounts respectively of taxable value.

Table

Column 1	Column 2
Taxable value	Tax payable
less than \$4 0002c in each \$
\$4 000—\$5 999	\$8.00 plus .36c in each \$ more than \$4 000

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\$6 000—\$9 999	\$15.20 plus .52c in each \$ more than \$6 000
\$10 000—\$29 999	\$36.00 plus .7c in each \$ more than \$10 000
\$30 000—\$49 999	\$176.00 plus .87c in each \$ more than \$30 000
\$50 000—\$199 999	\$350.00 plus 1.03c in each \$ more than \$50 000
\$200 000—\$349 999	\$1 895.00 plus 1.2c in each \$ more than \$200 000
\$350 000—\$499 999	\$3 695.00 plus 1.37c in each \$ more than \$350 000
\$500 000—\$649 999	\$5 750.00 plus 1.54c in each \$ more than \$500 000
\$650 000—\$799 999	\$8 060.00 plus 1.71c in each \$ more than \$650 000
\$800 000—\$949 999	\$10 625.00 plus 1.89c in each \$ more than \$800 000
\$950 000—\$1 099 999	\$13 460.00 plus 2.01c in each \$ more than \$950 000
\$1 100 000—\$1 249 999	\$16 475.00 plus 2.23c in each \$ more than \$1 100 000
\$1 250 000—\$1 299 999	\$19 820.00 plus 2.44c in each \$ more than \$1 250 000
\$1 300 000—\$1 349 999	\$21 040.00 plus 2.66c in each \$ more than \$1 300 000

\$1 350 000—\$1 399 999	\$22 370.00 plus 2.87c in each \$ more than \$1 350 000
\$1 400 000—\$1 449 999	\$23 805.00 plus 3.09c in each \$ more than \$1 400 000
\$1 450 000—\$1 499 999	\$25 350.00 plus 3.3c in each \$ more than \$1 450 000

General rebate

9AA. A taxpayer is entitled to a rebate of the tax assessed to be payable by the taxpayer for a financial year of an amount equal to 5% of the tax.

Additional rebate in certain cases

9A.(1) A taxpayer, being—

- (a) a natural person in the capacity of trustee; or
- (b) a company, whether or not in the capacity of trustee;

is, where the amount of the taxable value is less than \$165 000, entitled to a rebate of the tax assessed to be payable by the taxpayer for a financial year of an amount equal to the percentage set out in the table, column 2 of the tax so assessed being the percentage opposite to the range of amounts of taxable values set out in that table, column 1 that include the amount of the taxable value upon which the tax was levied.

(2) The rebate mentioned in subsection (1) applies in addition to the rebate mentioned in section 9AA.

Table

Column 1	Column 2
Amount of taxable value	%
\$1 or more but less than \$150 000	25.00
\$150 000 or more but less than \$155 000	18.75

\$155 000 or more but less than \$160 000	12.50
\$160 000 or more but less than \$165 000	6.25

Calculating rebates

9AB. If a taxpayer is entitled to the rebate mentioned in section 9AA and the rebate mentioned in section 9A, the amount of each rebate is to be calculated on the full amount of tax assessed to be payable by the taxpayer for the relevant financial year, without any deduction for the amount of the other rebate.

Rounding down amounts of tax etc.

9B. If an amount payable under this Act is not a multiple of 5c, the commissioner may reduce the amount to the nearest amount that is a multiple of 5c.

Levy of land tax

10. Land tax may be levied for each financial year.

Date and place of payment of land tax

10A. Land tax shall be paid on such day or days, and either in 1 sum or by instalments of equal or varying amounts, and at such place or places, as may be prescribed.

Taxable value

11.(1) Land tax shall be payable by every owner of land upon the taxable value of all the land owned by the owner, and not exempt from taxation under this Act.

(2) The taxable value of all of the land of an owner is the amount of the relevant unimproved value of such land or, where such land comprises 2 or more parcels, the aggregate of the relevant unimproved values of those parcels respectively less any deduction allowable in accordance with this Act.

(3) In calculating the taxable value of all land owned by an individual (otherwise than in the capacity of trustee) who is not an absentee, the appropriate amount under subsection (4) is to be deducted.

(4) The appropriate amount is—

(a) if all or part of the land is used solely for the business of agriculture, pasturage or dairy farming—the greater of the following amounts—

(i) an amount equal to the relevant unimproved value of the land, or the part of the land, being used in that way;

(ii) \$200 000; or

(b) if paragraph (a) does not apply—\$200 000.

(5) In calculating the taxable value of all land owned by a person who is neither—

(a) an absentee (other than an Australian citizen) or a company (other than a relevant proprietary company or an exempt charitable institution); nor

(b) in the person's ownership of the land, a trustee of a trust of which an absentee (other than an Australian citizen) or a company (other than a relevant proprietary company or an exempt charitable institution) is a beneficiary in the first instance or through a series of trusts;

the amount (if any) under subsection (6) is to be deducted.

(5A) In this section—

“exempt charitable institution” has the meaning given by section 13A.

(6) The amount is an amount equal to the relevant unimproved value of the land, or the part of the land, being used solely for the business of agriculture, pasturage or dairy farming.

(6AA) A person is not entitled to a deduction under both subsections (3) and (5).

(6A) In addition to any deduction allowable under subsection (3), if land comprising 1 parcel is owned by an individual otherwise than in the capacity of a trustee and is used as the individual's principal place of residence but is not exempt under the provisions of section 13(1)(h), in

calculating the taxable value of all land owned by the individual there shall be deducted an amount equivalent to the relevant unimproved value of that parcel or, where that owner is a joint owner of such land, such part of that amount as bears to that amount the same proportion as the owner's individual interest in such land in respect of which the owner is, under section 25, to be separately assessed and liable bears to the whole of the owners' interests in such land.

(6D) Where a person (other than a person who is an absentee) is an owner of land in the capacity of trustee and that land comprises 1 parcel that is used as the principal place of residence of all the beneficiaries of the relevant trust who were such beneficiaries at midnight on 30 June immediately preceding the financial year in and for which the land tax is levied, in calculating the taxable value of all land of which the person is owner in that capacity there shall be deducted an amount equivalent to the relevant unimproved value of that parcel.

(6F) A trustee of a trust shall not be allowed the benefit of a deduction under subsection (6D) where—

- (a) the trustee of another trust has obtained the benefit of such a deduction or the benefit of a deduction under section 11B(3A); or
- (b) in calculating the amount of land tax payable by a company under section 11C(1) account was taken of a home unit which is used as the principal place of residence of all the beneficiaries of a trust;

and a beneficiary of the firstmentioned trust bears to a beneficiary of a trust referred to in paragraph (a) or (b) the relationship of mother, father, sister, brother, husband, wife, stepmother, stepfather, stepsister or stepbrother unless the commissioner is satisfied that the firstmentioned trust and a trust referred to in paragraph (a) or (b) were not established by or on the instructions of the same person.

(7) In this section—

“Australian citizen” means a person who is an Australian citizen under the *Australian Citizenship Act 1948* (Cwlth).

Provisions relating to land comprised in a building units plan etc.

11B.(1) For all purposes in relation to the imposition, assessment or recovery of land tax in relation to land comprised in a parcel, the following

provisions shall have effect—

- (a) the relevant unimproved value of the land comprised in a parcel shall be apportioned by the commissioner between the lots comprised in the parcel in proportion to the lot entitlements of the respective lots as shown on the registered plan;
- (b) the body corporate shall not be liable in respect of the parcel for land tax;
- (c) subject to any concessions or exemptions which may be applicable, each lot shall be deemed to be a separate parcel of land with a relevant unimproved value equal to that apportioned to it under paragraph (a);
- (d) in the case of a building units plan—
 - (i) subsections (2) and (3) apply to a lot deemed to be a separate parcel of land under paragraph (c) in lieu of sections 11(6A) and 13(1)(h) where the owner of the land is such otherwise than in the capacity of trustee;
 - (ii) subsection (3A) applies to a lot deemed to be a separate parcel of land under paragraph (c) in lieu of section 11(6D) where the owner of the land is such in the capacity of trustee;
- (e) in the case of a group titles plan—sections 11(6A), 11(6D), 13(1)(h) and 13(3) apply to the parcel and for the purpose of such application each lot together with the portion of the common property appurtenant thereto that bears to the whole of the common property the same proportion as the undivided share of the owner of the lot bears to the whole estate in the common property shall be taken to be 1 parcel owned by that owner.

(2) In addition to any deduction allowable under section 11(3) where an owner owns a lot (otherwise than in the capacity of trustee), deemed to be a separate parcel of land under subsection (1)(c) and shown on a building units plan, that is used as the owner's principal place of residence but that lot is not exempt under subsection (3), in calculating the taxable value of all land owned by the owner there shall be deducted an amount equivalent to the relevant unimproved value of that lot or, where that owner is a joint owner of such lot, such part of that amount as bears to that amount the same proportion as his or her individual interest in such lot in respect of

which the owner is, under section 25, to be separately assessed and liable bears to the whole of the owners' interests in such lot.

(3) A lot, deemed to be a separate parcel of land under subsection (1)(c) and shown on a building units plan is exempt from taxation under this Act where the lot is owned by a person otherwise than in the capacity of trustee and used by that person as the person's principal place of residence and the person owns no other land whatever in Queensland and is not deemed by a provision of this Act to own any other land whatever in Queensland.

(3A) Where a lot is deemed to be a separate parcel of land under subsection (1)(c) and is shown on a building units plan and is owned by a person in the person's capacity as trustee and is used as the principal place of residence of all the beneficiaries of the relevant trust who were such beneficiaries at midnight on 30 June immediately preceding the financial year in and for which the land tax is levied, in calculating the taxable value of all land owned by the person in the person's capacity as such trustee there shall be deducted an amount equivalent to the relevant unimproved value of that lot.

(3B) A trustee of a trust shall not be allowed the benefit of a deduction under subsection (3A) where—

- (a) the trustee of another trust has obtained the benefit of that deduction or the benefit of a deduction under section 11(6D); or
- (b) in calculating the amount of land tax payable by a company under section 11C(1) account was taken of a home unit which is used as the principal place of residence of all the beneficiaries of a trust;

and a beneficiary of the firstmentioned trust bears to a beneficiary of a trust referred to in paragraph (a) or (b) the relationship of mother, father, sister, brother, husband, wife, stepmother, stepfather, stepsister or stepbrother unless the commissioner is satisfied that the firstmentioned trust and a trust referred to in paragraph (a) or (b) were not established by or on the instructions of the same person.

(4) In this section, the following have the meanings assigned to them by the *Building Units and Group Titles Act 1980*—

“body corporate”, “building units plan”, “common property”, “group titles plan”, “lot”, “lot entitlement”, “parcel” and “registered plan”.

Provisions relating to scheme land for a community titles scheme

11BA.(1) For the imposition, assessment or recovery of land tax in relation to scheme land for a community titles scheme, the following provisions apply—

- (a) the relevant unimproved value for each lot included in the scheme must be determined on the basis of an apportionment of relevant unimproved value in the way provided for in the BCCM Act;⁵
- (b) the body corporate for the scheme is not liable for land tax in relation to the scheme land;
- (c) subject to any concessions or exemptions which may be applicable, each lot included in the scheme is taken to be a separate parcel of land with a relevant unimproved value calculated under paragraph (a);
- (d) if a lot mentioned in paragraph (c) is, under the *Land Title Act 1994*, a lot on a building format plan of subdivision or volumetric format plan of subdivision, and, if on a volumetric format plan of subdivision, wholly contained within a building—
 - (i) subsections (2) and (3) apply to the lot instead of sections 11(6A) and 13(1)(h) if the owner holds the lot other than in the capacity of trustee; and
 - (ii) subsection (4) applies to the lot instead of section 11(6D) if the owner holds the lot in the capacity of trustee;
- (e) if a lot mentioned in paragraph (c) is not a lot to which, under paragraph (d), subsections (2) to (4) apply—
 - (i) sections 11(6A), 11(6D), 13(1)(h) and 13(3) apply to the lot; and
 - (ii) for applying the provisions mentioned in subparagraph (i), each lot included in the scheme, together with the portion of the common property for the scheme that bears to the whole of the common property the same proportion as the interest schedule lot entitlement for the lot bears to the total of the

⁵ See *Body Corporate and Community Management Act 1997*, chapter 4 (Administrative matters), part 1 (Valuation, rating and taxation).

interest schedule lot entitlements for the scheme is taken to be 1 parcel owned by that owner.

(2) In addition to any deduction allowable under section 11(3), if an owner owns a lot to which, under subsection (1)(d), this subsection applies (otherwise than in the capacity of trustee), taken to be a separate parcel of land under subsection (1)(c), that is used as the owner's principal place of residence but the lot is not exempt under subsection (3), in calculating the taxable value of all land owned by the owner there is to be deducted an amount equivalent to the relevant unimproved value of the lot or, if the owner is a joint owner of the lot, the part of the amount that bears to the amount the same proportion as his or her individual interest in the lot in respect of which the owner is, under section 25, to be separately assessed and liable bears to the total of all owners' interests in the lot.

(3) A lot to which, under subsection (1)(d), this subsection applies, taken to be a separate parcel of land under subsection (1)(c), is exempt from taxation under this Act if the lot is owned by a person otherwise than in the capacity of trustee and used by the person as the person's principal place of residence and the person owns no other land whatever in Queensland and is not deemed by a provision of this Act to own any other land whatever in Queensland.

(4) If a lot to which, under subsection (1)(d), this subsection applies, is taken to be a separate parcel of land under subsection (1)(c) and is owned by a person in the person's capacity as trustee and is used as the principal place of residence of all the beneficiaries of the relevant trust who were beneficiaries of the trust at midnight on 30 June immediately preceding the financial year in and for which the land tax is levied, in calculating the taxable value of all land owned by the person in the person's capacity as trustee there is to be deducted an amount equivalent to the relevant unimproved value of that lot.

(5) A trustee of a trust (the **"first trust"**) must not be allowed the benefit of a deduction under subsection (4) if—

- (a) the trustee of another trust (the **"other trust"**) has obtained the benefit of that deduction or the benefit of a deduction under section 11(6D); or
- (b) in calculating the amount of land tax payable by a company under section 11C(1) account was taken of a home unit which is used as

the principal place of residence of all the beneficiaries of a trust (also the “**other trust**”);

and a beneficiary of the first trust bears to a beneficiary of the other trust the relationship of mother, father, sister, brother, husband, wife, stepmother, stepfather, stepsister or stepbrother unless the commissioner is satisfied that the first trust and the other trust were not established by or on the instructions of the one person.

(6) In this section, the following words have the meanings given by the *Body Corporate and Community Management Act 1997*—

- body corporate
- community titles scheme
- included in
- interest schedule lot entitlement
- lot
- scheme land.

Deduction—home unit companies

11C.(1) Subject to this section, but notwithstanding any other provision of this Act, the amount of land tax payable in respect of land owned by a company in which all the issued shares are owned by persons each of whom, by virtue of the person’s shares, has an exclusive right to occupy a part of a building situated on land owned by the company is the amount that would otherwise be payable less, in respect of the home units forming part of the building, an amount calculated as follows—

a x t

where—

“**a**” means the proportion of the relevant unimproved value of the land on which the building is situated that is, pursuant to the regulations, notionally occupied by home units.

“**t**” means the amount of land tax which would be payable by the company in respect of that land.

(1A) For the purposes of this section, the amount that would otherwise

be payable is t, calculated as follows—

- (a) divide the relevant unimproved value of the company land by the number of units on the land;
- (b) ascertain the tax payable on that amount;
- (c) multiply the tax payable on that amount by the number of units.

(2) Except where the commissioner in the commissioner's absolute discretion determines otherwise, subsection (1) does not apply in respect of home units that form part of a building unless the company lodges with the commissioner, in the prescribed manner and within the prescribed time, a return setting forth such information as is prescribed.

(2A) Where a home unit is used as the principal place of residence of all the beneficiaries of a trust referred to in subsection (4), definition “**home unit**”, paragraph (b) and a beneficiary of that trust bears to a beneficiary of another trust the relationship of mother, father, sister, brother, husband, wife, stepmother, stepfather, stepsister or stepbrother and the trustee of that other trust has obtained the benefit of a deduction under section 11(6D) or 11B(3A), in calculating the amount of land tax payable by a company under this section and notwithstanding anything else contained in this section that home unit shall be taken not to be a home unit unless the commissioner is satisfied that the trusts were not established by or on the instructions of the same person.

(2B) Where a home unit is used as the principal place of residence of all the beneficiaries of a trust referred to in subsection (4), definition “**home unit**”, paragraph (b) and a beneficiary of that trust bears to a beneficiary of another trust or the beneficiaries of other trusts the relationship of mother, father, sister, brother, husband, wife, stepmother, stepfather, stepsister or stepbrother and the firstmentioned trust and that other trust or, as the case may be, those other trusts were established by or on the instructions of the same person and the property or part of the property the subject of that other trust or those other trusts consists of shares which entitle the holder thereof to the exclusive use of a unit or units and that unit is a home unit or, as the case may be, those units are home units, in calculating the amount of land tax payable by a company or companies under this section and notwithstanding anything else contained in this section only 1 of the home units referred to in this subsection (being the one selected by the commissioner for the purpose) shall be taken to be a home unit.

(3) Regulations may be made under section 60 with respect to the following—

- (a) providing, for the purposes of subsection (1), for the method of determining the proportion of the relevant unimproved value of the land on which the building is situated that is to be taken as being notionally occupied by the home units;
- (b) providing for proof (to the satisfaction of the commissioner), to be supplied as to the floor area of each home unit;
- (c) providing for a return referred to in subsection (2) to contain or to be accompanied by a statement containing the prescribed information completed by each person who, by virtue of the person's shares in the company, had an exclusive right to occupy a home unit at midnight on 30 June immediately preceding the financial year in and for which the land tax is levied.

(4) In this section—

“home unit” means a unit that—

- (a) forms part of a building comprising 2 or more units; and
- (b) is used as the person's principal place of residence by a person entitled so to do by reason of the person being the holder of shares in a company that owns the parcel of land on which the building is situated or, where those shares are held in trust, is used as the principal place of residence of all the beneficiaries of the trust who were such beneficiaries at midnight on 30 June immediately preceding the financial year in and for which the land tax is levied.

“unit” means a room or suite of rooms constructed, designed or adapted for use as a dwelling.

(5) This section applies whether the land on which the building is situated is owned by the company in the capacity of a trustee or in any other capacity.

Time-sharing—lots comprised in building units plan or group titles plan

11D.(1) Where a time-sharing scheme is or has been implemented in

respect of all lots comprised in a parcel the person for the time being having the management of the scheme shall be deemed to be the owner of that parcel and be liable for land tax accordingly.

(2) Where a time-sharing scheme is or has been implemented in respect of some but not all lots comprised in a parcel the lots in respect of which the time-sharing scheme is implemented shall together be deemed to form 1 lot with a lot entitlement equal to the aggregate of the lot entitlements of those lots and the person for the time being having the management of the scheme shall be deemed to be the owner of that lot and be liable for land tax accordingly.

(3) For the purpose of levying land tax on land contained in a parcel or lot to which this section applies the person deemed to be the owner of the parcel or lot shall be deemed not to own any other land in Queensland.

(4) Where a person pays land tax by reason of the person being deemed to be the owner—

- (a) of a parcel under subsection (1)—the owners of each lot comprised in the parcel shall be indebted to that person for an amount that bears to the amount of land tax paid the same proportion as the lot entitlement of the lot bears to the aggregate lot entitlements of all lots comprised in the parcel;
- (b) of a lot under subsection (2)—the owners of each lot in respect of which the time-sharing scheme was implemented shall be indebted to that person for an amount that bears to the amount of land tax paid the same proportion as the lot entitlement of their lot bears to the aggregate lot entitlement of the lots in respect of which the time-sharing scheme was implemented.

(5) Section 11(3) or (6A) does not apply to land deemed to be owned by a person under this section.

(6) In this section the following have the meanings assigned to them by the *Building Units and Group Titles Act 1980*—

“lot”, “lot entitlement” and “parcel”.

Time-sharing—lots included in community titles schemes

11DA.(1) If a time-sharing scheme is or has been implemented in

respect of all lots included in a community titles scheme the person for the time being having the management of the time-sharing scheme is taken to be the owner of the scheme land for the community titles scheme and is liable for land tax accordingly.

(2) If a time-sharing scheme is or has been implemented in respect of some but not all lots included in a community titles scheme, the lots in respect of which the time-sharing scheme is implemented are together taken to form 1 lot with an interest schedule lot entitlement equal to the aggregate of the interest schedule lot entitlements of those lots, and the person for the time being having the management of the time-sharing scheme is taken to be the owner of that lot and is liable for land tax accordingly.

(3) For levying land tax on land contained in scheme land or a lot to which this section applies, the person taken to be the owner of the scheme land or lot is taken not to own any other land in Queensland.

(4) If a person pays land tax because the person is taken to be the owner—

- (a) of scheme land under subsection (1)—the owner of each lot included in the community titles scheme is indebted to that person for an amount that bears to the amount of land tax paid the same proportion as the interest schedule lot entitlement of the lot bears to the aggregate interest schedule lot entitlements of all lots included in the community titles scheme; or
- (b) of a lot under subsection (2)—the owner of each lot in respect of which the time-sharing scheme was implemented is indebted to that person for an amount that bears to the amount of land tax paid the same proportion as the interest schedule lot entitlement of the lot bears to the aggregate interest schedule lot entitlement of the lots in respect of which the time-sharing scheme was implemented.

(5) Neither section 11(3) nor 11(6A) applies to land taken to be owned by a person under this section.

(6) In this section, the following words have the meanings given by the *Body Corporate and Community Management Act 1997*—

- body corporate
- community titles scheme

- included in
- interest schedule lot entitlement
- lot
- scheme land.

Time-sharing—fee simple held by tenants in common

11E.(1) Where a time-sharing scheme is or has been implemented in respect of a parcel of land (not being land to which section 11D or 11DA applies) and each participant in that scheme is a proprietor of the land the person for the time being having the management of the scheme shall be deemed to be the owner of the aggregate of the shares in the land held by all the participants and be liable for land tax accordingly.

(2) For the purpose of levying land tax on land to which this section applies the person deemed to be an owner of the land shall be deemed not to own any other land in Queensland.

(3) Where a person pays land tax by reason of the person being deemed to be an owner of land under this section each participant in the time-sharing scheme shall be indebted to that person for an amount that bears to the amount of land tax paid the same proportion as the share held by that participant in the land in respect of which the scheme was implemented bears to the aggregate of the shares in the land held by all the participants.

(4) Section 11(3) or (6A) does not apply to land deemed to be owned by a person under this section.

(5) In this section—

“proprietor” means a person for the time being registered or entitled to immediate registration under the *Land Title Act 1994* as a proprietor of the estate in fee simple.

Date of ownership for purposes of tax

12. Land tax shall be charged on land as owned at midnight on 30 June immediately preceding the financial year in and for which the tax is levied.

Effect of failure to notify commissioner of parting with ownership of land

12A. Notwithstanding that a person has parted with ownership of land, where that person is required by this Act to give notice to the commissioner of the person parting with the ownership of that land, the commissioner may in the commissioner's absolute discretion, for the purpose of assessing land tax charged on that land, refuse to recognise that parting by that person with ownership of that land if such notice is not received by the commissioner before 31 July in the financial year in and for which land tax is levied next commencing after the date of that parting with ownership of that land and, where the commissioner does so refuse, the assessment of land tax charged on that land pursuant to the exercise of the commissioner's discretion shall not be challenged on the ground that the ownership of that land had been so parted with.

Land exempted from tax

13.(1) The following lands shall be exempt from taxation under this Act, namely—

- (a) land owned by the Commonwealth, the State or a local government or public authority unless the entity is subject to State taxation under an Act of the Commonwealth or a State;
- (b) all land owned by or in trust for any friendly society registered under the laws relating to friendly societies;
- (c) all land owned by or in trust for any trade union, provided such land is not used to carry on a business for pecuniary profit;
- (d) vacant land owned by or held in trust for, an exempt charitable institution at 29 June 1989;
- (e) all land owned by or in trust for an exempt charitable institution and used predominantly for a qualifying exempt purpose;
- (f) vacant land (other than land mentioned in paragraph (d)) owned by, or held in trust for, an exempt charitable institution if the land is intended to be used for a qualifying exempt purpose within 3 years of acquisition or such extended period as the commissioner allows;

- (g) all land owned by or in trust for any person or society and used or occupied by that person or society solely as a site for—
 - (i) a building owned and occupied by a society, club, or association, not carried on for pecuniary profit;
 - (ii) a public library, institute, or museum;
 - (iii) a show ground;
 - (iv) a public cemetery or public burial ground;
 - (v) a public garden, public recreation ground, or public reserve;
 - (vi) a public road;
 - (vii) a fire brigade station;
- (h) land comprised in 1 parcel owned (otherwise than in the capacity of trustee) and used as the person's principal place of residence by a person who owns no other land whatever in Queensland, and is not deemed by a provision of this Act to own any other land whatever in Queensland;
- (i) where the taxable value of all land owned by a company (otherwise than in the capacity of trustee) is less than \$100 000—that land;
- (j) where the relevant unimproved value of all land owned by an absentee (otherwise than in the capacity of trustee) is less than \$100 000—that land;
- (k) where the taxable value of all land owned by a person in the capacity of trustee of 1 or more trusts is less than \$100 000—that land;
- (l) land used for premises or facilities for residents of a retirement village;
- (m) land held by the trustees of the estates of the late James O'Neil Mayne and Mary Emelia Mayne.

(2) With respect to land which, under this section, is exempt from land tax, the exemption shall be limited to the owner specified in this section, and shall not extend to any other person who is the owner of any estate or interest in the land.

(2A) If land mentioned in subsection (1)(d) is used for a purpose that is not a qualifying exempt purpose or is sold, the land is no longer exempt.

(2B) If land mentioned in subsection (1)(f)—

- (a) is not used for a qualifying exempt purpose within the period set out in that paragraph; or
- (b) is used for a purpose that is not a qualifying exempt purpose within the period set out in that paragraph; or
- (c) is sold;

it is no longer exempt.

(2C) If land mentioned in subsection (2B) is sold, the owner before the sale is liable to the land tax that would have been payable from the date of acquisition of the land by the owner had it not been exempt.

(3) Subsection (1)(h) shall not be so construed as to confer any benefit upon a joint owner of land, which is of a description to which that paragraph applies, who does not use that land as his or her principal place of residence.

(5) In this section—

“qualifying exempt purpose” means—

- (a) an educational purpose; or
- (b) a public benevolent purpose; or
- (c) the conduct of a kindergarten or preschool; or
- (d) the relief of poverty; or
- (e) the care of sick, aged, infirm, afflicted or incorrigible persons or of children; or
- (f) activities of a religious nature; or
- (g) the provision of a residence for a minister or members of a religious order who is or are engaged in—
 - (i) activities of a religious or public benevolent nature; or
 - (ii) any of the pursuits mentioned in section 13A(1)(e); or
- (h) for an institution to which section 13A(1)(f) applies—the purpose that was the institution’s principal object when the Minister

declared it to be an exempt charitable institution; or

- (i) any 2 or more of the purposes specified; or
- (j) any other activity that the commissioner is satisfied is not primarily the carrying on of a business on a commercial basis, after considering—
 - (i) its relationship to the purpose of the exempt charitable institution; and
 - (ii) the way in which similar activities are carried on by other persons on a commercial basis.

Meaning of “exempt charitable institution”

13A.(1) In section 13—

“exempt charitable institution” means—

- (a) the University of Queensland, Griffith University, Queensland University of Technology, James Cook University, Bond University Limited or an institution declared under a regulation to be a university; or
- (b) a constituent college of a university mentioned in paragraph (a); or
- (c) a tertiary educational institution approved under a regulation; or
- (d) a public benevolent institution; or
- (e) an institution, whose principal object is 1 or more of the following—
 - (i) the education of students in primary or secondary schools;
 - (ii) the conduct of a rural training school;
 - (iii) the conduct of a kindergarten or preschool;
 - (iv) the relief of poverty;
 - (v) the provision of care which relates to and is necessary for persons who are sick, aged, infirm, afflicted or incorrigible;
 - (vi) the provision of full-time care for the wellbeing and protection of children, including the provision of all

necessary food, clothing and shelter; or

- (f) an institution declared by the Minister (in the Minister's discretion) to be an exempt charitable institution whose principal object is of a charitable nature, promotes the public good and is not related to—
 - (i) a sporting, recreational, leisure or social matter; or
 - (ii) an object declared under a regulation; or
- (g) a religious institution.

(2) A regulation approving a tertiary educational institution may be made only if the institution—

- (a) is a public institution; or
- (b) has a constitution that provides that—
 - (i) the income and property of the institution are to be used and applied only for the promotion of the objects of the institution and are not to be distributed in any way among its members; and
 - (ii) on dissolution the net assets of the institution after satisfaction of all liabilities must be transferred to an institution with similar objects.

(3) An institution is an institution within the meaning of subsection (1)(d) or (e) only if the constitution of the institution provides that—

- (a) the income and property of the institution are to be used and applied only for the promotion of the objects of the institution and are not to be distributed in any way among its members; and
- (b) on dissolution the net assets of the institution after satisfaction of all liabilities must be transferred to an institution with similar objects.

(4) The Minister may have regard to the commercial activities of an institution in exercising the Minister's discretion under subsection (1)(f).

Meaning of “religious institution”

14.(1) In section 13A, a “**religious institution**” is an institution that the commissioner is satisfied is a religious institution.

(2) A “**religious institution**” includes an associated religious body that—

- (a) appertains to or is controlled by a religious institution; and
- (b) has the conduct of activities of a religious nature as its principal object.

(3) The commissioner is entitled not to be satisfied that an institution is a religious institution if the members or followers of the institution do not subscribe to common articles of faith or beliefs that are formally documented.

(4) The commissioner may, to satisfy himself or herself whether an institution is a religious institution, have regard to—

- (a) whether the institution is formally constituted; and
- (b) the number of members or followers of the institution in the State; and
- (c) the period during which the institution has been established; and
- (d) whether the institution has a ministry that—
 - (i) is devoted to the propagation or practice of the faith or beliefs of the members or followers of the institution; and
 - (ii) regularly conducts religious services for religious worship or meditation for members or followers; and
 - (iii) undergoes a formal training program to qualify for the ministry; and
- (e) whether members or followers of the institution usually meet at a place that is clearly identifiable as a place where the members or followers meet to engage in religious worship or meditation.

Timber, minerals, and coal to be exempt from land tax

14A. Land tax shall not be chargeable on the value of any timber on or metals, minerals, or coal in any land, and accordingly the valuation for the

purposes of this Act of the unimproved value of any land shall not include the value of any timber on or metals, minerals, or coal in that land.

PART 4—RETURNS, ASSESSMENTS, AND LIABILITY

Tax to be levied etc. on assessments

15. Subject to this Act, land tax shall be charged, levied, collected, paid, and enforced upon assessments made under this Act.

Taxpayer to furnish returns

16.(1) For the purposes of the assessment and levy of land tax, every owner of land of the relevant unimproved value of—

- (a) for an owner who is an absentee, an owner in the capacity of trustee of 1 or more trusts or a company—\$100 000 or more; or
- (b) for another owner—\$219 895 or more;

must, unless otherwise notified by the commissioner, in each financial year, in the prescribed manner and within the prescribed time, furnish a return setting forth a full and complete statement of all lands owned by the owner at midnight on 30 June then last past and of the relevant unimproved value of every parcel thereof with such other particulars as are required by the commissioner.

(1A) A natural person is not required to furnish a return under subsection (1) if the land of which the person is the owner is exempted from taxation under this Act by reason of section 13(1)(h) and does not exceed 1.05 ha in area.

(2) Whether or not the person is required to furnish a return under subsection (1), every person, whether a taxpayer or not, shall, as and when required by the commissioner, make such returns or further or other returns as the commissioner requires for the purposes of this Act.

(3) Every declaration must be verified by a declaration in the approved form.

(4) Any return purporting to be made or signed by or on behalf of any taxpayer or person shall be deemed to have been duly made and signed by the taxpayer or person until the contrary is proved.

Valuations of land

17. The commissioner may, if, as, and when the commissioner thinks fit, make or cause to be made valuations of any land.

Certain returns and information to be furnished when required

17A.(1) The registrar-general, the registrar of titles, the registrar of the Supreme Court, and every officer employed in or in connection with any department of the government shall, at the prescribed time and in the approved form, furnish to the commissioner such information in their respective offices as may be required by the commissioner.

(2) Every local government and every officer thereof shall permit any assessor or prescribed officer without payment to take for the information of the commissioner a copy of or extract from any valuation return, rate book, or list of the local government.

(3) Every local government shall, as and when required by the commissioner, cause to be furnished to the commissioner such copies of or extracts from any such valuation returns, rate books, or lists as the commissioner requires, and shall be entitled to receive payment therefor at the prescribed rate.

Access to lands, buildings etc.

17B. The commissioner, or any officer authorised by the commissioner on that behalf, shall at all times have full and free access to all lands, buildings, places, books, documents, and other papers, and to all registers of deeds or documents of title, for the purpose of valuing or inspecting any land, or of ascertaining the ownership of any land, and for any of those purposes may make extracts from or copies of any such books, documents, or papers.

Assessments, assessment registers, and notice

18.(1) From the returns and valuations so made (if any) and from any other information in the commissioner's possession, or from any 1 or more of those sources, and whether any return has been furnished or not, the commissioner shall cause assessments to be made for the purpose of ascertaining the amount upon which land tax shall be levied.

(2) Such assessments shall be entered in assessment registers.

(3) As soon as conveniently may be after a taxpayer's assessment is entered in the assessment register, the commissioner shall cause notice in the approved form to be given to the taxpayer.

(4) However, where the amount of land tax assessed to be payable for a financial year by a taxpayer is less than \$100, subsection (3) shall apply so as not to require, in respect of that amount, the commissioner to cause to be given to that taxpayer the notice; it being hereby declared that the commissioner may, in the commissioner's discretion, refrain from levying an amount less than \$100 of land tax payable for a financial year by a taxpayer.

Assessment in case of default or unsatisfactory return

19.(1) If—

- (a) any taxpayer or person makes default in furnishing any return; or
- (b) the commissioner has reason to believe that any person (though the person may have furnished no return) is a taxpayer; or
- (c) the commissioner is not satisfied with the return made by any taxpayer or person;

the commissioner may make an assessment of the amount on which, in the commissioner's judgment, land tax ought to be levied, and the taxpayer or person shall be liable to land tax thereon, excepting so far as the taxpayer or person establishes, on appeal, that the assessment is excessive.

(2) If such default is made in furnishing a return at the prescribed date or within any further time allowed by the commissioner, there shall be added to the amount of the tax a sum equal to 5% on the same; and if such default continues for a period of 60 days after the due date or such extended date (if any), there shall be added to the amount of the tax a sum equal to 10% on

the same; and such addition to the tax in either of the aforesaid cases shall be deemed to be a part of the tax and be recoverable accordingly.

(3) However, the commissioner may in any particular case, for reasons which in the commissioner's discretion the commissioner thinks sufficient, remit the additional tax or any part thereof.

(4) The power conferred upon the commissioner by this section shall be in addition to any right conferred upon the commissioner by this Act to take proceedings for and recover any penalties for failing to make returns at the proper date, or for having made an incorrect return, or, in lieu of proceedings for any such penalty, to impose a fine upon the person so offending.

Alterations of assessments

20.(1) Where the commissioner has assessed any person without making or obtaining any independent valuation, the commissioner, so soon thereafter as is conveniently practicable, but not after the expiration of 3 years from the date of the assessment, if from valuations made or obtained by the commissioner, or other information in the commissioner's possession the commissioner finds that the assessment ought to have been for a greater amount, may alter the assessment accordingly, as from the date when the assessment was made.

(2) Where the commissioner has assessed any person, either on any return sent in by the person or in the absence of any return, and at any time thereafter finds that any land in respect of which that person was liable to pay land tax was not included in the assessment, or the value of improvements has been overstated, or the value of improvements has been wrongly claimed, or the unimproved value of any authority required to be stated has been understated the commissioner may add to and alter the assessment accordingly, as from the date when the assessment was made.

(3) In any such case the taxpayer shall, and notwithstanding that land tax may have been paid in respect of the land, be liable to pay an amount equal to twice the difference between any land tax that the taxpayer has paid and the land tax which the taxpayer ought to have paid if the assessment had been originally made as altered.

(3A) If the commissioner is satisfied that the taxpayer was not guilty of any wilful default or omission and has not done any act with intent to

defraud the revenue, the commissioner may remit the whole or any part of such tax over and above the amount computed on the ordinary rate.

(3B) The power conferred upon the commissioner by subsections (3) and (3A) shall be in addition to any right conferred upon the commissioner by this Act to take proceedings for and recover any penalties for evading or avoiding assessment or the payment of land tax or attempting so to do.

(4) In addition to and without prejudice to the other powers in this section contained, the commissioner may at any time make all such alterations in or additions to any assessment as the commissioner thinks necessary in order to insure its completeness and accuracy, notwithstanding that land tax may have been paid in respect of the land included in the assessment.

(5) If within 3 years after the date when any land tax for a particular year became payable it is discovered that too much in amount has been paid for that year by reason of duplicate taxation or arithmetic error on the part of a person employed under this Act, the commissioner upon being satisfied thereof shall alter the assessment accordingly and order the excess to be returned to the taxpayer entitled thereto.

(5A) If within the time limited for appeal to the Land Court pursuant to this Act against the assessment by the commissioner it is discovered that too much land tax has been paid for the year in respect of which the assessment was made by reason of circumstances other than those referred to in subsection (5), the commissioner upon being satisfied thereof shall alter the assessment accordingly and order the excess to be returned to the taxpayer entitled thereto.

(5B) If after the time limited for appeal to the Land Court pursuant to this Act against the assessment by the commissioner but within 3 years after the date when the assessment was made it is discovered that too much land tax has been paid for the year in respect of which the assessment was made by reason of circumstances other than those referred to in subsection (5), the commissioner upon being satisfied thereof may in the commissioner's absolute discretion alter the assessment accordingly and order the excess to be returned to the taxpayer entitled thereto.

(5C) Notwithstanding subsections (5) to (5B), where the commissioner subsequently discovers that additional tax should be paid the commissioner shall have power to recover such additional tax.

(6) Upon any alteration or addition to an assessment, the commissioner

shall amend the assessment register accordingly.

(6A) However, every alteration or addition which has the effect of imposing any fresh liability, or increasing any existing liability, shall be notified to the taxpayer affected, and, unless made with the taxpayer's consent, shall be subject to appeal.

(7) For the purposes of this section the commissioner may, inter alia—

- (a) place on or remove from an assessment the name of any person, or the particulars or valuation of any land; or
- (b) increase or reduce the assessed value of any land.

Owner of freehold

21. The owner of any freehold estate less than the fee simple shall be deemed to be the owner of the fee simple, to the exclusion of any person entitled in reversion or remainder, and shall be assessed accordingly; and the commissioner shall have the same remedies against the land for the recovery of the tax as if the taxpayer were the owner of the fee simple.

Lessee to pay the tax with remedy over

22. The lessee or other occupier for the time being of any land shall be liable to pay the land tax on behalf of the owner, but if he or she pays the same he or she is to have the right to recover the amount thereof from the owner, and also may subject as aforesaid deduct the amount so paid from any rent due or to accrue due from him or her to the owner.

Mortgages

23.(1) No deduction from the unimproved value of any land shall be allowed in respect of any mortgage to which the land is subject, or in respect of any unpaid purchase money.

(2) A mortgagor shall be assessed and liable for land tax as if the mortgagor were the owner of an unencumbered estate.

Mortgagees

24. A mortgagee, or other person owning any estate or interest in land by way of security for money, shall not be liable to land tax in respect of that mortgage, estate, or interest, but the commissioner may require a mortgagee to pay tax on behalf of the owner, and the mortgagee shall thereupon pay the same, and, if the mortgagee fails so to do, shall be liable to the penalty provided by section 48 for evading taxation; and upon such payment shall have the right to recover the amount paid from the owner, and in addition such amount shall be deemed to be part of or added to the principal moneys advanced under the mortgage and shall be recoverable as such, with interest accordingly.

Joint owners

25.(1) Joint owners of land shall be severally assessed and liable in respect of the land (exclusive of the interest of any joint owner exempt under this Act), and the value of each owner's share shall be added to the value of all other land of which he or she is the owner.

(2) Each joint owner of land shall be separately assessed and liable in respect of—

- (a) his or her individual interest in the land (as if he or she were the owner of a part of the land in proportion to his or her interest); together with
- (b) any other land owned by him or her in severalty; and
- (c) his or her individual interests in any other land.

(2A) However, where the jointly owned land is of a relevant unimproved value of \$50 000 or upwards, or where there are 5 or more joint owners of land, the commissioner may, if the commissioner considers it advisable to do so, make 1 assessment as if the land were owned by 1 person, but in such case the proportional assessment on the shares in the land shall not be added to the individual assessments of the joint owners.

(2B) For the purposes of subsection (2A) lands which are held in severalty for an estate in fee simple by separate titles in the respective names of 2 or more persons shall be considered to be jointly owned by such persons if the lands are used by a partnership firm or company whereof such persons are members.

(3) The commissioner may, for the purposes of this Act, declare any joint owner of land to be the agent or trustee of all other joint owners of the same land.

Land owned by companies

26. A company shall be assessed as the owner of all land owned by it.

Assessment of trustee

26A. A trustee shall be assessed as if the land of which he or she is trustee were owned by 1 person.

Assessment relief for trustee

26AB. Despite section 26A, a trustee for—

- (a) a person under the *Bankruptcy Act 1966* (Cwlth); or
- (b) an incapacitated person within the meaning given by the *Public Trustee Act 1978*;

is to be assessed as if the land held on trust for the person were owned by an individual who is not an absentee or trustee.

Assessment of beneficiaries

26B.(1) Where—

- (a) the commissioner is satisfied—
 - (i) that an executor or administrator of the estate of a deceased person was, by reason of being such executor or administrator, an owner of land in the capacity of trustee; or
 - (ii) that a trustee of a trust created pursuant to a will was an owner of land in that capacity;

as at midnight on 30 June immediately preceding the financial year in and for which the land tax is levied and is aware of the extent of the interest (if any) which each beneficiary of the estate or, as the case may be, of the trust had in the land at that time; and

- (b) the executor or administrator or, as the case may be, trustee requests the commissioner to assess each beneficiary who had an interest in the land at that time as if he or she were an owner of the land and furnishes the commissioner with the particulars and documents prescribed by regulation;

each beneficiary who had an interest in the land at that time shall be separately assessed and liable in respect of the beneficiary's individual interest in the land (as if the beneficiary were the owner of a part of the land in proportion to the beneficiary's interest) together with any other land owned by the beneficiary and the beneficiary's individual interests in any other land.

(2) Where pursuant to this section each beneficiary who had an interest in the land is separately assessed in respect of a financial year the executor or administrator or, as the case may be, trustee in his or her capacity as trustee shall not be assessed in respect of the land for that financial year.

(2A) If a beneficiary is not separately assessed under subsection (2), the land is taken, for the purposes of assessment, to be held by the deceased until the administration of the deceased's estate is complete.

(3) Documents prescribed for the purpose of subsection (1)(b) may include a statement in writing by each beneficiary containing details of all lands in which the beneficiary had an interest as at a particular time.

Liability of owner who subdivides certain land

26C.(1) Where during or after the financial year commencing on 1 July 1989 any land is subdivided otherwise than as a result of a compulsory acquisition instigated and required by a local government within the meaning of the *Local Government Act 1993* or a State or Commonwealth statutory body, the amount of land tax for which the owner of that land at the time at which it is subdivided is then liable for each financial year during the relevant period in respect of which—

- (a) that owner obtained the benefit of a deduction under section 11(6A) or (6D) in respect of that land; or
- (b) that land, as owned by that owner, was exempt from taxation under section 13(1)(h);

is an amount equal to the land tax that would have been assessed as payable

by that owner for that year if—

- (c) in respect of the taxable portion of that land—that owner had not been entitled to the benefit of that deduction; or, as the case may be;
- (d) the taxable portion of that land had not been so exempt;

less the amount (if any) of land tax (other than any additional tax or additional amount, charge, percentage, penalty, fine or interest in respect of land tax) paid or otherwise payable by that owner for that year.

(2) For the purpose of this section—

- (a) land is subdivided when a plan of subdivision of the land is registered under the *Land Title Act 1994*;
- (b) the land subdivided is taken to include any land in respect of which the owner obtained the benefit of the deduction referred to in subsection (1)(a) or that was exempt from taxation as referred to in subsection (1)(b) and that is shown on the plan of subdivision registered under the *Land Title Act 1994* as being—
 - (i) a new road dedicated to public use; or
 - (ii) for use as a drainage reserve; or
 - (iii) for use as a public garden or recreation space; or
 - (iv) for use as a pathway or a canal; or
 - (v) for some other use prescribed by regulation for the purpose of this section.

(3) For the purposes of the assessment and levying of land tax as a consequence of the operation of subsection (1), the relevant unimproved value of the taxable portion of the land that is subdivided shall be an amount that bears to the relevant unimproved value of the whole of that land as at midnight on 30 June immediately preceding the financial year in and for which the land tax is to be levied the same proportion as the area of the taxable portion bears to the area of the whole.

(4) In the section—

“the relevant period” means—

- (a) the 5 financial years reckoned retrospectively from but excluding

the financial year in which the land is subdivided; or

- (b) the financial years reckoned from but excluding the financial year in which the land is subdivided retrospectively to the financial year which commenced on 1 July 1989;

whichever is the lesser period.

“the taxable portion”, in relation to land that is subdivided, means that land—

- (a) after subtracting the parcel of land on which, at the time of subdivision, is situated a dwelling house the occupancy of which gave rise to the deduction referred to in subsection (1)(a) or the exemption referred to in subsection (1)(b); or
- (b) where there is no such parcel or any such parcel is less than .1 ha—after subtracting an area of .1 ha.

PART 5—APPEALS

Appeal

27.(1) Any taxpayer or person may within the prescribed time appeal to the Land Court against any assessment by the commissioner with respect to his or her land, on the ground that he or she is not liable for the tax or any part thereof, or that the assessment is excessive.

(1A) However, no right of appeal against an assessment exists under this Act, on the grounds that the relevant unimproved value assigned to an area of land or interest in land is excessive—

- (a) for a case in which the value is an unimproved value—if the value is the value of the area or interest made or caused to be made by the chief executive under the *Valuation of Land Act 1944*; or
- (b) for a case in which the value is an averaged unimproved value—if the value, or each value, used to work out the averaged unimproved value is the value of the area or interest made or caused to be made by the chief executive under the *Valuation of Land Act 1944*.

(2) For the purposes of every such appeal the powers and duties conferred and imposed upon the Land Court shall be exercised and performed by 1 member thereof only; but the decision of such member shall be subject to appeal to the Land Appeal Court.

(3) The Land Court, and on appeal the Land Appeal Court, shall have jurisdiction to hear and determine every such appeal and the *Land Act 1994*, chapter 7, part 3 applies to the hearing and determination of every such appeal.

Power of court on hearing of appeal

28.(1) On the hearing of the appeal the court may make such order as it thinks fit, and may either reduce or increase the assessment, and its order shall be final and conclusive on all parties except as provided in section 27.

(2) If the value of the land as finally fixed by the court is the value at which it has been entered by the taxpayer in the taxpayer's land tax return or in any objection lodged by the taxpayer, or is nearer to that value than to the value placed upon it by the commissioner, costs shall be awarded against the commissioner, otherwise costs shall be awarded against the taxpayer.

Pending appeal not to affect assessment

29.(1) The fact that an appeal is pending shall not in the meantime interfere with or affect the assessment appealed from; and land tax may be levied and recovered on the assessment as if no appeal were pending.

(2) If the assessment is altered on appeal a due adjustment shall be made, for which purpose amounts paid in excess shall be refunded, and amounts short-paid shall be recoverable as arrears.

Rules of court

30. Rules may be made under the *Land Act 1962* regulating the practice and procedure of the Land Court in relation to appeals against assessments.

PART 7—COLLECTION AND RECOVERY OF TAX

Date of payment of tax

32. Land tax shall be due and payable upon such date as the commissioner notifies to the taxpayer in the notice of assessment served as prescribed.

Extension of time for payment

32A. The commissioner may in any case grant such extension of time for payment or permit payment to be made by such instalments and within such time as the commissioner considers the circumstances warrant; and in such case the tax shall be due and payable accordingly.

Interest on unpaid tax

33.(1) If land tax is unpaid after the day it was notified as payable in the notice of assessment, interest is payable on the amount unpaid from time to time at 20% per annum or such other rate as is prescribed, from the day land tax is originally due until it is paid.

(2) Interest is calculated by applying the interest rate applicable from time to time during the period the land tax is unpaid.

(3) The commissioner may, after considering the taxpayer's circumstances, reduce or waive the interest.

Deferment of land tax during lifetime

33A.(1) A taxpayer may apply to the commissioner for deferment of payment of land tax during the lifetime of the taxpayer.

(2) If the commissioner is satisfied that payment of land tax during the lifetime of the taxpayer would cause hardship to the taxpayer, the commissioner may defer payment of the tax until the death of the taxpayer.

(3) After subsequently considering the taxpayer's circumstances, the commissioner may cancel the deferment.

(4) Interest is payable on the land tax deferred and is calculated in

accordance with section 33.

(5) The commissioner may, after considering the taxpayer's circumstances, reduce or waive the interest.

Recovery of tax

34.(1) Land tax shall be deemed when it becomes due or is payable to be a debt due to the Crown and payable to the commissioner in the manner and at the place prescribed.

(2) Any land tax unpaid, whatever may be the amount thereof, shall be recoverable in any District Court or Magistrates Court by the commissioner on behalf of the Crown by action in the commissioner's own name, or in the name of any person appointed by the commissioner by a general or particular authority in that behalf.

(2A) In actions for the recovery of land tax it shall not be competent for the defendant to question the correctness of the assessment register.

(3) Every action under subsection (2) shall be deemed to be an action brought to recover a debt or liquidated demand only, and the provisions of the appropriate Act and rules relating to the court in which the action is brought shall apply accordingly.

(4) It shall be sufficient in any such action if the particulars of claim state in respect of what land the tax is payable, the amount sought to be recovered, the date or dates on which the same was payable, with such further particulars (if any) as the commissioner thinks necessary to fully inform the defendant of the nature of the claim.

(5) Nothing in this Act contained shall limit or prevent the enforcement of any claim for land tax by Her Majesty in the manner provided by the *Crown Proceedings Act 1980*.

(6) No statute of limitations now or hereafter in force shall bar or affect any action, proceeding, or remedy for the recovery of land tax.

Substituted service

35. If, in any proceedings against a taxpayer for the recovery of land tax, the defendant—

- (a) is absent from Australia and has not to the knowledge of the commissioner after reasonable inquiry in that behalf any attorney or agent in Australia on whom service of process can be effected; or
- (b) can not after reasonable inquiry be found;

service of any process in the proceedings may without leave of the court be effected on the taxpayer by posting the same or a sealed copy thereof in a letter addressed to the taxpayer at the taxpayer's last-known place of business or abode in Australia or by fixing the same on a conspicuous part of the land to which the tax relates.

Provision when tax not paid during lifetime

36. The following provisions shall apply in any case where, whether intentionally or not, a taxpayer escapes full taxation in the taxpayer's lifetime by reason of not having duly made full and complete returns or where tax has been deferred under section 33A—

- (a) the commissioner shall have the same powers and remedies against the executors and administrators of the taxpayer in respect of the estate of the taxpayer as the commissioner would have had against the taxpayer in the taxpayer's lifetime;
- (b) the executors and administrators shall make such returns as the commissioner requires for the purpose of a full assessment;
- (c) the assessment shall be at the rates payable in respect of the years for which the tax ought to have been paid, and the amount payable shall (where the taxpayer's default was intentional) be treble the amount of the difference between the tax so assessed and the amount actually paid by the taxpayer, and shall be a first charge on all the taxpayer's estate in the hands of the executors and administrators;
- (d) no lapse of time shall prevent the operation of this section, and the commissioner may take all such proceedings and exercise all such powers and remedies for the purpose of giving effect to this section and recovering the treble tax as in the case of ordinary assessments and taxation.

Tax to be a first charge on land

37.(1) Land tax shall until payment or the commissioner certifies that the commissioner holds security for the payment of the tax be a first charge upon the land taxed in priority over all other encumbrances whatever other than land tax due to the Commonwealth, and notwithstanding any disposition of the land it shall continue to be liable in the hands of any purchaser or holder for the payment of the tax so long as it remains unpaid unless the commissioner certifies that the commissioner holds security for the payment of the tax.

(1AA) However, no such charge shall be of effect as against a bona fide purchaser for value who at the time of purchase made inquiry of the commissioner as prescribed, and was informed there was no liability.

(1A) The commissioner shall on application in writing of the purchaser of any land and on payment of the prescribed fee issue as soon thereafter as is conveniently practicable a certificate showing whether or not any land tax remains unpaid on the land described in the application and where land tax remains unpaid the amount thereof.

(1B) The regulations may provide that the prescribed fee referred to in subsection (1A) shall be paid by affixing to the application an adhesive duty stamp issued pursuant to the *Stamp Act 1894*, of an amount equal to the amount of the prescribed fee.

(2) Where the commissioner thinks it advisable to register the charge, the commissioner may lodge with the proper registrar of titles a certificate under the commissioner's hand describing the land charged, and stating that there are arrears of land tax payable in respect thereof; and the registrar shall register it in the register and as nearly as may be in the manner in which dealings with land are registered, and shall deal with and give effect to the certificate as if it were an instrument of charge or encumbrance duly executed.

(3) The commissioner may take security for the payment of land tax.

(4) Any security taken pursuant to this section shall be taken in a manner and form approved by the commissioner and may, subject to that approval, be by bank guarantee or cash deposit or by both those methods.

(5) In this section—

“bank guarantee” means a guarantee by a body corporate authorised

under a law of the Commonwealth relating to banking to carry on banking business in Australia.

Recovery of tax paid on behalf of another person

38. Every person who under this Act pays any tax for or on behalf of any other person shall be entitled to recover the same from that other person as a debt, together with the costs of recovery, or to retain or deduct the same out of any money in the person's hands belonging or payable to that other person.

PART 8—MISCELLANEOUS

Public officer of company

39.(1) Every company owning land in Queensland, shall at all times, unless exempted by the commissioner, be represented for the purposes of this Act by a public officer being a person residing in Queensland and duly appointed by the company or by its duly authorised agent or attorney.

(2) With respect to every such company and public officer the following provisions shall apply—

- (a) the company must appoint a public officer within 3 months after it becomes the owner of land in Queensland;
- (b) the company shall keep the office of the public officer constantly filled;
- (c) no appointment of a public officer shall be deemed to be duly made until after notice thereof in writing specifying the name of the officer and an address for service upon the officer has been given to the commissioner;
- (d) service of any document at the address for service, or on the public officer of the company, shall be sufficient service upon the company for all the purposes of this Act, and if at any time there is no public officer then service upon any person acting or

appearing to act in the business of the company shall be sufficient;

- (e) the public officer shall be answerable for the doing of all such things as are required to be done by the company under this Act, and in case of default shall be liable to the same penalties;
- (f) everything done by the public officer which the officer is required to do in the officer's representative capacity shall be deemed to have been done by the company;
- (g) a company is not excused from complying with the provisions of this Act or from any penalty for that failure to comply, because of the absence or non-appointment of a public officer;
- (h) a company may, if there is no currently appointed public officer, be treated for this Act (other than the provisions of this subsection) as if there were no requirement to appoint a public officer;
- (i) any notice given to or requisition made upon the public officer shall be deemed to be given to or made upon the company;
- (j) any proceedings under this Act taken against the public officer shall be deemed to have been taken against the company, and the company shall be liable jointly with the public officer for any penalty imposed upon the officer;
- (k) notwithstanding anything contained in this section, and without in any way limiting, altering, or transferring the liability of the public officer of a company, every notice, process, or proceeding which under this Act may be given to, served upon, or taken against the company or its public officer may, if the commissioner thinks fit, be given to, served upon, or taken against any director, secretary, or other officer of the company, or any attorney or agent of the company, and that director, secretary, officer, attorney, or agent shall have the same liability in respect of that notice, process, or proceeding as the company or public officer would have had if it had been given to, served upon, or taken against the company or public officer.

(3) If the company fails to appoint a public officer when and as often as such appointment becomes necessary it commits an offence.

Maximum penalty—1 penalty unit for each day the offence continues.

Commissioner to determine doubtful cases

40.(1) Whenever as to any particular land—

- (a) more than 1 person appears or claims to be liable or qualified to pay land tax; or
- (b) a question arises as to the person liable to pay land tax; or
- (c) a question arises as to whether a person is liable to pay or is chargeable with land tax, and whether on the person's own behalf, or as trustee, or agent of any other person;

the commissioner may decide the matter in question, subject, however, to appeal as herein provided.

(2) Pending the final decision of the matter, all the persons appearing to be liable to pay land tax in respect of any particular land shall be jointly and severally responsible and liable for the proper discharge of the duties imposed by this Act on taxpayers.

Judges not disqualified by reason of liability to be assessed for tax

42. No judge or magistrate shall solely on account of his or her liability to be assessed under this Act, or of his or her liability to land tax, be deemed to be interested in or be debarred from dealing with any matter upon which the judge or magistrate may be called upon to adjudicate under this Act.

Agents and trustees

43. With respect to every agent, and with respect also to every trustee, the following provisions shall apply—

- (a) the agent or trustee shall be answerable as taxpayer for the doing of all such things as are required to be done by virtue of this Act in respect of the land held by the agent or trustee in his or her

- representative capacity and the payment of land tax thereon;
- (b) the agent or trustee shall in respect of such land make the returns and be assessed thereon, but in his or her representative capacity only, and each return and assessment shall, except as otherwise provided by this Act, be separate and distinct from any other;
 - (c) if the agent or trustee is an executor or administrator—the returns shall be the same, as far as practicable, as the deceased person if living would have been liable to make;
 - (d) where as agent or trustee he or she pays land tax—the agent or trustee is hereby authorised to recover the amount so paid from the person in whose behalf the agent or trustee paid it, or to deduct it from any money in his or her hands belonging to that person;
 - (e) the agent or trustee is hereby authorised and required to retain from time to time, out of any money which comes to the agent or trustee in his or her representative capacity, so much as is sufficient to pay the land tax which is or will become due in respect of the land;
 - (f) the agent or trustee is hereby made personally liable for the land tax payable in respect of the land if while the tax remains unpaid the agent or trustee alienates, charges, or disposes of any real or personal property which is held by the agent or trustee in his or her representative capacity, but the agent or trustee shall not be otherwise personally liable for the tax;
 - (g) if the agent or trustee is a trustee—the agent or trustee may raise whatever moneys are necessary in order to pay the land tax by mortgage or charge with or without power of sale of any real or personal property held by the agent or trustee as such trustee, and may apply the money so raised or any other moneys in his or her possession as such trustee in paying the tax;
 - (h) the agent or trustee is hereby indemnified for all payments which the agent or trustee makes in pursuance of this Act or by requirements of the commissioner;
 - (i) for the purpose of insuring the payment of land tax the commissioner shall have the same remedies, against all land or

other property of any kind vested in or under the control or management or in the possession of any agent or trustee, as the commissioner would have against the land or other property of any other taxpayer in respect of land tax, and in as full and ample a manner.

Commissioner may declare agent

43A. The commissioner may declare any person in Queensland who holds money or may in future hold money on behalf of or is liable to pay money to a person liable to land tax to be the agent of such person for all or any of the purposes of this Act other than the making of returns and other matters in connection therewith.

Contracts to evade tax void

44. Every contract, covenant, agreement, undertaking, or arrangement made or entered into, in writing or orally, whether before or after the passing of this Act, shall, so far as it has or purports to have the purpose or effect of in any way, directly or indirectly—

- (a) altering the incidence of any land tax; or
- (b) relieving any person from liability to pay any land tax or make any return; or
- (c) defeating, evading, or avoiding any duty or liability imposed on any person by this Act; or
- (d) preventing the operation of this Act in any respect;

be absolutely void, but without prejudice to its validity in any other respect or for any other purpose.

Provision to pay land tax etc. unenforceable

44A.(1) A provision in a lease entered into after 1 January 1992 requiring a lessee to—

- (a) pay land tax; or

(b) reimburse the lessor for land tax;
is unenforceable.

(2) A lease entered into after 1 January 1992 does not include a lease that arises from—

- (a) a renewal under an option to renew contained in a lease entered into on or before 1 January 1992; or
- (b) an assignment or transfer of a lease entered into on or before 1 January 1992.

Power to obtain evidence

45.(1) The commissioner may by notice in writing require any person, whether a taxpayer or not, to attend and give evidence before the commissioner, or before any officer authorised by the commissioner in that behalf, concerning any land or assessment, and to produce all books, documents, and other papers whatever in the person's custody or under the person's control relating thereto.

(2) The commissioner may require the evidence to be given on oath, and either verbally or in writing, and for such purpose the commissioner or the officer so authorised by the commissioner may administer an oath.

(3) The regulations may prescribe scales of expenses to be allowed to persons required under this section to attend.

Release of taxpayer in case of hardship

46.(1) In any case where it is shown to the satisfaction of the commissioner that a taxpayer liable to pay land tax has suffered such a loss that the exaction of the full amount of tax will entail serious hardship, or that, by reason of drought or adverse seasons or other adverse conditions, the returns from the land have been seriously impaired, the commissioner may release such taxpayer wholly or in part from the taxpayer's liability, and the commissioner may make such entries and alterations in the assessment as are necessary for that purpose, and, if tax has been paid, may refund the same or part thereof to the taxpayer.

(2) However, application for such relief must be made by the taxpayer within 6 months from the date on which payment of tax was due as shown

in the assessment notice or within such extended time as the commissioner may allow.

Obstructing officers or not complying with Act

47.(1) Any person who obstructs or attempts to obstruct any officer acting in the discharge of the officer's duty under this Act, or refuses or neglects to answer any question put by any such officer relating to any land belonging to such person, or gives any false or evasive answer commits an offence.

Maximum penalty—10 penalty units.

(1A) A person who in any way fails to comply with a provision of this Act for which no penalty is expressly provided is liable to a maximum penalty of 10 penalty units.

(2) If any company makes default in complying with any provision of this Act, such company or the public officer thereof shall, where no other penalty is provided by this Act, be liable to a penalty not exceeding 1 penalty unit for every day during which such default continues.

(3) And every director and manager of the company who knowingly and wilfully authorises or permits such default shall be liable to the like penalty.

Offences

48. Every person whether liable to taxation or not who—

- (a) fails or neglects to duly furnish any return or information as and when required by this Act or by the commissioner, or to comply with any requirement of the commissioner; or
- (b) without just cause shown by the person, fails or neglects to duly attend and give evidence when required by the commissioner, or any officer duly authorised by the commissioner, or to truly and fully answer any question put to the person, or to produce any book or paper required of the person, by the commissioner or any such officer; or
- (c) makes or delivers any false return, or makes any false or evasive answer, whether verbally or in writing, in relation to any matter or thing affecting the person's own or any other person's liability to

or exemption from assessment or taxation under this Act; or

- (d) by any act, default, or neglect, or by any fraud or contrivance whatsoever, evades or attempts to evade assessment or taxation or the payment of tax under this Act; or
- (e) after conviction for an offence against the provisions of paragraph (a), (b) or (c), continues to commit the offence in respect of which the person was convicted;

commits an offence.

Maximum penalty—20 penalty units and twice the amount of tax which would have been avoided if the return, information or answer had been accepted as correct.

Fines by commissioner

49.(1) The commissioner may in the commissioner's discretion, in lieu of proceeding for a penalty for an offence against any of the provisions of section 48, impose a fine upon the person so offending.

Maximum penalty—

- (a) for a person who is not liable to pay land tax—1 penalty unit; or
- (b) for a person who is liable to pay land tax—whichever is the greater amount of—
 - (i) 1 penalty unit; or
 - (ii) 20% of the amount of land tax assessable to the person.

(2) In every case the amount of such fine shall be deemed to be land tax or a part of the land tax, as the case may be, payable by the person fined, and may be recovered accordingly.

(2A) However, in any proceedings against any person fined under this section for the recovery of land tax which comprises or includes the amount of such fine, such person shall not be adjudged to pay the amount of such fine if the person satisfies the court that the person was wrongfully fined.

(2B) If such person satisfies the court that such amount is excessive, the court may adjudge the person to pay such lesser amount by way of such fine as it deems just.

(3) Where the commissioner is satisfied that the taxpayer was not guilty of any wilful default, neglect, or omission, and has not done any act with intent to defraud the revenue, the commissioner may remit the whole or any part of any fine imposed under this section.

(4) The power to impose fines conferred by this section upon the commissioner shall be in addition and without prejudice to any power or authority conferred by this Act upon the commissioner to make assessments (including additions to the amount of land tax), or to alter, or to add to and alter, assessments, or to take proceedings for and recover land tax.

Penalties not to relieve from tax

52. Payment of penalties under this Act shall not relieve any person from liability to assessment and payment of any tax for which the person would otherwise be liable.

Aiding or abetting offences

53. Whoever aids, abets, counsels, or procures, or by act or omission is in any way directly or indirectly knowingly concerned in the commission of any offence under this Act, shall be deemed to have committed that offence, and shall be punishable accordingly.

Procedure to recover penalties

54. All penalties imposed under this Act shall be recoverable in a summary way under the *Justices Act 1886*, upon the complaint of any person appointed by the commissioner either generally or for the purpose of any particular case, and when recovered shall be paid into the consolidated fund.

Compounding penalties

55. The commissioner may stay or compound proceedings for any penalty.

Offences under this Act may be prosecuted within 6 years

56. Notwithstanding anything in any Act to the contrary, any complaint for any offence committed or penalty incurred under this Act may be brought, heard, and determined at any time within 6 years next after the date when the offence was committed or the penalty was incurred.

Evidence

58.(1) In all legal proceedings whatsoever judicial notice shall be taken of the signature to any official document of every person who is or has been commissioner.

(2) A notification in the gazette that any person therein named has been appointed commissioner, or other officer for the purposes of this Act, shall be conclusive evidence of such appointment.

(3) The production of the gazette containing any notice purporting to be published by the commissioner in pursuance of this Act, or any notice of the appointment of any officer or person under this Act, shall be conclusive evidence of such notice, publication, or appointment.

(4) The production of any assessment register or book, or of any document under the hand of the commissioner purporting to be a copy of or extract from any such register or book, shall be conclusive evidence of the making of the assessment, and, except as hereinafter mentioned, shall be conclusive evidence that the amount and all the particulars of such assessment appearing in such register, book, or document are absolutely correct.

(4A) However, in any proceedings on appeal the same shall be prima facie evidence only of the matters aforesaid.

(5) The validity of any procedure under this Act, or of any assessment or any register or book or any document purporting to be made under this Act or to be signed by the commissioner, shall not be prejudiced or affected by reason of any irregularity or informality therein, or of the fact that any of the provisions of this Act have not been complied with.

(5A) The omission to give any notice of assessment shall not invalidate the assessment.

(6) Assessment registers and all entries made therein, or a copy of or

extract from any such register certified by the commissioner upon payment of the prescribed fee, to be a true copy or extract, or any return of any kind made by any person, by the production thereof alone and without any further evidence, shall be received as prima facie evidence of the facts therein mentioned.

(7) The commissioner shall not, for the purposes of demanding or recovering land tax or for any other of the purposes of this Act, be concluded or estopped by any entry appearing in any register, book, notice, or record made, kept, or given by the commissioner or any of the commissioner's officers.

(8) On the hearing of a complaint for any offence against this Act, if it is alleged in the complaint that any return or notification of sale or disposal of land has not been received by the commissioner, such allegation shall be prima facie evidence that such return or notification of sale or disposal of land was not furnished to the commissioner.

(9) It shall not be necessary in any case to prove the incorporation or registration of any company or that any officer or person is or was the public officer of a company or acting in its business.

(10) Any return made or purporting to be made or signed by or on behalf of any person or by the public officer of any company for the purposes of this Act shall, for all purposes, be deemed to be duly signed by the person or by the public officer of the company affected, as the case may be, unless such person or public officer proves that such return was not made or signed as aforesaid.

(11) The onus of proof that any land is exempt from or not liable to payment of land tax, or is subject or entitled to any deduction or that any person is not liable to furnish any return required by the commissioner, shall lie on the person claiming the benefit of such exemption, non-liability, or deduction.

(12) If an owner of land has made a return stating that he or she was the owner of land on a certain day, and has not subsequently notified the commissioner of the sale or disposal of that land, the production of the said return or of a copy thereof certified by the commissioner to be a correct copy shall be prima facie evidence in any proceedings that he or she is still the owner of that land, and the commissioner shall not be required to

produce any evidence other than such return or certified copy to prove that the person making the return is still the owner of the land.

Governor in Council may extend time for doing acts

59.(1) If any act, matter, or thing prescribed to be made or done at or within a fixed time can not be or is not so made or done, the Governor in Council may, by regulation from time to time, appoint a further or other time for making or doing the same, whether the time or any such further or other time within which the same ought to have been done has or has not elapsed or expired.

(2) Any act, matter or thing made or done within the time or further or other time appointed by the regulation shall be as valid as if it had been made or done within the time prescribed.

Approval of forms

60. The commissioner may approve forms for use under this Act.

Regulation-making power

61.(1) The Governor in Council may make regulations under this Act.

(2) A regulation may be made about—

- (a)** the duties of officers and persons engaged in the administration of this Act and the districts or places within or where they may act; and
- (b)** the fees that may be charged for copies of or extracts from any books, registers, notices, certificates or instruments kept mentioned in this Act; and
- (c)** when—
 - (i)** returns must be sent to the commissioner; and
 - (ii)** assessment notices must be given; and
 - (iii)** payments of land tax must be made; and
 - (iv)** anything else necessary to give effect to this Act must be done; and

- (d) the provision of refunds or allowances by the commissioner, as the commissioner thinks just, to avoid duplicate taxation in any case in the same period; and
- (e) the way of obtaining, adjusting, and settling returns from, by, or with any agent in Queensland of a foreign company or absentee, and prescribing particulars and proof, and for making, completing, and enforcing assessments of the land tax of any foreign company or absentee; and
- (f) prescribing offences for a contravention of a regulation and fixing a maximum penalty of 4 penalty units for an offence.

Application of certain amendments

62. This Act, as amended by the *Revenue Laws Amendment Act (No. 2) 1996*, part 3, applies to land tax levied for the financial year beginning on 1 July 1997 and each subsequent financial year.

ENDNOTES

1 Index to endnotes

	Page
2 Date to which amendments incorporated	67
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2 Date to which amendments incorporated

This is the reprint date mentioned in the Reprints Act 1992, section 5(c). Accordingly, this reprint includes all amendments that commenced operation on or before 29 July 1998. Future amendments of the Land Tax Act 1915 may be made in accordance with this reprint under the Reprints Act 1992, section 49.

3 Key

Key to abbreviations in list of legislation and annotations

AIA	=	Acts Interpretation Act 1954	prev	=	previous
amd	=	amended	(prev)	=	previously
amdt	=	amendment	proc	=	proclamation
ch	=	chapter	prov	=	provision
def	=	definition	pt	=	part
div	=	division	pubd	=	published
exp	=	expires/expired	R[X]	=	Reprint No.[X]
gaz	=	gazette	RA	=	Reprints Act 1992
hdg	=	heading	reloc	=	relocated
ins	=	inserted	renum	=	renumbered
lap	=	lapsed	rep	=	repealed
notfd	=	notified	s	=	section
o in c	=	order in council	sch	=	schedule
om	=	omitted	sdiv	=	subdivision
p	=	page	SIA	=	Statutory Instruments Act 1992
para	=	paragraph	SL	=	subordinate legislation
prec	=	preceding	sub	=	substituted
pres	=	present	unnum	=	unnumbered

4 Table of earlier reprints

TABLE OF EARLIER REPRINTS

[If a reprint number includes a roman letter, the reprint was released in unauthorised, electronic form only.]

Reprint No.	Amendments included	Reprint date
1	to Act No. 58 of 1995	12 January 1996
1A	to Act No. 70 of 1996	10 December 1996
2	to Act No. 70 of 1996	7 March 1997
2A	to Act No. 43 of 1997	24 September 1997
2B	to Act No. 74 of 1997	17 February 1998

5 Tables in earlier reprints

TABLES IN EARLIER REPRINTS

Name of table	Reprint No.
Changed citations and remade laws	1
Changed names and titles	1
Comparative legislation	1
Corrected minor errors	1, 2
Obsolete and redundant provisions	1
Renumbered provisions	1

6 List of legislation

Land Tax Act 1915 6 Geo 5 No. 34

date of assent 29 December 1915

commenced on date of assent

as amended by—

Land Tax Act Amendment Act 1918 9 Geo 5 No. 3

date of assent 6 September 1918

commenced on date of assent

Land Tax Act Amendment Act 1920 10 Geo 5 No. 25

date of assent 8 March 1920

commenced on date of assent

Land Tax Act Amendment Act 1922 13 Geo 5 No. 3

date of assent 7 August 1922

s 4(1) commenced 29 June 1921 (see s 4(2))

remaining provisions commenced on date of assent

Land Tax Act Amendment Act 1923 14 Geo 5 No. 38

date of assent 15 November 1923

commenced 29 June 1923 (see s 6)

Land Tax Act Amendment Act 1924 15 Geo 5 No. 16

date of assent 28 October 1924

commenced 29 June 1924 (see s 2(2))

Land Tax Act Amendment Act 1925 16 Geo 5 No. 16

date of assent 5 November 1925

s 2(1) commenced 29 June 1925 (see s 2(2))

remaining provisions commenced on date of assent

Land Tax Act Amendment Act 1926 17 Geo 5 No. 19

date of assent 11 November 1926

s 2(1) commenced 29 June 1926 (see s 2(2))

remaining provisions commenced on date of assent

Land Tax Act Amendment Act 1927 18 Geo 5 No. 10

date of assent 10 December 1927

s 2(1) commenced 29 June 1927 (see s 2(2))

remaining provisions commenced on date of assent

Land Tax Act Amendment Act 1928 19 Geo 5 No. 2

date of assent 6 September 1928

s 2(1) commenced 29 June 1928 (see s 2(2))

remaining provisions commenced on date of assent

Land Tax Act Amendment Act 1929 20 Geo 5 No. 27

date of assent 17 December 1929

s 2(1) commenced 29 June 1929 (see s 2(2))

remaining provisions commenced on date of assent

Land Tax Act Amendment Act 1930 21 Geo 5 No. 7

date of assent 25 September 1930

but see s 3 for earlier application in some cases

s 4(1) commenced 28 June 1930 (see s 4(2))

remaining provisions commenced on date of assent

Land Tax Act Amendment Act 1932 23 Geo 5 No. 28

date of assent 15 December 1932

s 2(1) commenced 29 June 1932 (see s 2(2))

remaining provisions commenced on date of assent

Income Tax and Land Tax Acts Amendment Act 1933 24 Geo 5 No. 25 pt 3

date of assent 14 December 1933

s 12(1) commenced 29 June 1933 (see s 12(2))

remaining provisions commenced on date of assent

Land Tax Act Amendment Act 1934 25 Geo 5 No. 9

date of assent 11 October 1934

s 2(1) commenced 29 June 1934 (see s 2(2))

remaining provisions commenced on date of assent

Land Tax Acts Amendment Act 1935 26 Geo 5 No. 40

date of assent 12 December 1935

s 4(1) commenced 29 June 1935 (see s 4(2))

s 5(1) commenced 7 August 1922 (see s 5(2))

remaining provisions commenced 29 June 1935 (see s 14)

Land Tax Acts Amendment Act 1936 1 Edw 8 No. 15

date of assent 12 November 1936

commenced on date of assent

Land Tax Acts Amendment Act 1943 7 Geo 6 No. 36

date of assent 18 November 1943

commenced on date of assent

Valuation of Land Act 1944 8 Geo 6 No. 3 s 3(3) sch 3

date of assent 23 November 1944

commenced 1 July 1946 (proc pubd gaz 29 June 1946 p 1688)

Land Tax Acts Amendment Act 1951 15 Geo 6 No. 48

date of assent 30 November 1951

ss 2–5, 7 commenced 29 June 1951 (see s 1(2))

remaining provisions commenced on date of assent

Land Tax Acts Amendment Act 1952 1 Eliz 2 No. 47

date of assent 11 December 1952

ss 3–5 commenced 29 June 1952 (see s 1(2))

remaining provisions commenced on date of assent

Land Tax Acts Amendment Act 1954 3 Eliz 2 No. 41

date of assent 29 November 1954

commenced 29 June 1954 (see s 1(4))

Land Tax Acts Amendment Act 1958 7 Eliz 2 No. 55

date of assent 11 December 1958

commenced 29 June 1958 (see s 1(4))

Land Tax Acts Amendment Act 1959 8 Eliz 2 No. 41

date of assent 19 November 1959

commenced 29 June 1959 (see s 1(4))

Land Tax Acts Amendment Act 1962 11 Eliz 2 No. 10

date of assent 27 March 1962

commenced 29 June 1962 (see s 1(4))

Land Tax Acts Amendment Act (No. 2) 1962 No. 17

date of assent 3 December 1962

ss 3–4 commenced 29 June 1962 (see s 1(4))

remaining provisions commenced on date of assent

Land Tax Acts Amendment Act 1963 No. 11

date of assent 20 November 1963

commenced 29 June 1963 (see s 1(4))

Land Tax Acts Amendment Act 1964 No. 44

date of assent 12 November 1964

commenced 29 June 1964 (see s 1(4))

Land Tax Acts Amendment Act 1965 No. 49

date of assent 1 December 1965

commenced 29 June 1965 (see s 1(4))

Decimal Currency Act 1965 No. 61 s 11 sch 2

date of assent 23 December 1965

commenced 14 February 1966 (see s 1(2))

Land Tax Acts Amendment Act 1966 No. 16

date of assent 12 December 1966

commenced 29 June 1966 (see s 2)

Land Tax Act Amendment Act 1968 No. 27

date of assent 11 November 1968

commenced 29 June 1968 (see s 2)

Land Tax Act Amendment Act 1969 No. 11

date of assent 2 December 1969

commenced 29 June 1969 (see s 2)

Metric Conversion Act 1972 No. 31 s 6 sch 1

date of assent 21 December 1972

commenced 19 April 1973 (proc pubd gaz 21 April 1973 p 1865)

Land Tax Act Amendment Act 1973 No. 66

date of assent 19 December 1973

commenced 29 June 1973 (see s 2)

Land Tax Act Amendment Act 1974 No. 68

date of assent 30 October 1974

commenced 29 June 1974 (see s 2)

Limitations of Actions Act 1974 No. 75 s 4 sch

date of assent 1 November 1974

commenced 1 July 1975 (see s 2)

Land Tax Act Amendment Act 1976 No. 72

date of assent 14 December 1976

commenced 29 June 1976 (see s 2)

Land Tax Act Amendment Act 1978 No. 83

date of assent 15 December 1978

commenced 29 June 1978 (see s 2)

Land Tax Act Amendment Act 1979 No. 53

date of assent 19 November 1979

commenced 29 June 1979 (see s 2)

Land Tax Act Amendment Act 1980 No. 53

date of assent 22 September 1980

commenced 29 June 1980 (see s 2)

Land Tax Act Amendment Act 1981 No. 107

date of assent 16 December 1981
commenced 29 June 1981 (see s 2)

Land Tax Act Amendment Act 1982 No. 63

date of assent 13 December 1982
commenced 29 June 1982 (see s 2)

Land Tax Act and Another Act Amendment Act 1984 No. 6 pt 2

date of assent 6 January 1984
commenced 29 June 1983 (see s 2)

Land Tax Act Amendment Act 1984 No. 99

date of assent 6 December 1984
s 6 commenced 29 June 1983 (see s 2(2))
ss 3, 8(b), 9 commenced 29 June 1984 (see s 2(3))
remaining provisions commenced on date of assent

Land Tax Act Amendment Act 1985 No. 39

date of assent 19 April 1985
ss 1–2 commenced on date of assent (see s 2(1))
remaining provisions commenced 29 June 1985 (see s 2(2))

Land Tax Act and Another Act Amendment Act 1988 No. 40 pt 2

date of assent 3 May 1988
ss 5–12 commenced 29 June 1987 (see s 2(1))
remaining provisions commenced on date of assent (see s 2(3))

Land Tax (Adjustment) Act and Another Act Amendment Act 1988 No. 102 pt 3

date of assent 8 December 1988
commenced on date of assent (see s 2(2))

Land Tax (Adjustment) Act 1989 No. 47 s 8

date of assent 5 May 1989
s 8(1)(a)–(b) commenced 29 June 1987 (see s 2(2))
remaining provisions commenced on date of assent (see s 2(1))

Land Tax Act Amendment Act 1990 No. 21

date of assent 13 June 1990
ss 1–2 commenced on date of assent (see s 2(1))
remaining provisions commenced 29 June 1989 (see s 2(2))

Land Tax Act Amendment Act (No. 2) 1990 No. 84

date of assent 29 November 1990
ss 1–2 commenced on date of assent (see s 3(1))
remaining provisions commenced 29 June 1990 (see s 3(2))

Land Tax Legislation Amendment Act 1991 No. 73 pts 1–2

date of assent 21 November 1991
s 10(9) commenced 29 June 1985 (see s 2(1))
ss 10(1)–(4), (10)–(11) commenced 29 June 1989 (see s 2(2))
ss 4, 6–9, 10(5)–(8), 11–12, 14–16 commenced 29 June 1991 (see s 2(3))
ss 13, 21 commenced 2 January 1992 (see s 2(4))
remaining provisions commenced on date of assent

Statute Law (Miscellaneous Provisions) Act 1992 No. 36 ss 1, 2 sch 1

date of assent 2 July 1992
commenced on date of assent

Revenue Laws Amendment Act 1993 No. 51 pts 1, 3

date of assent 25 October 1993
ss 1–2 commenced on date of assent
remaining provisions commenced 29 June 1993 (see s 2(1))

Building Units and Group Titles Act 1994 No. 69 ss 1–2, 229 sch 2

date of assent 1 December 1994
ss 1–2 commenced on date of assent
remaining provisions never proclaimed into force and rep 1995 No. 58 s 5 sch 7

Treasury Legislation Amendment Act (No. 2) 1994 No. 75 pts 1, 5

date of assent 1 December 1994
ss 1–2 commenced on date of assent
remaining provisions commenced 29 June 1994 (see s 2(1))

Revenue Laws Amendment Act 1995 No. 28 pts 1–2

date of assent 14 June 1995
ss 1–2 commenced on date of assent
remaining provisions commenced 29 June 1995 (see s 2(2))

Statute Law Revision Act (No. 2) 1995 No. 58 ss 1–2, 4 sch 1

date of assent 28 November 1995
commenced on date of assent

Public Service Act 1996 No. 37 ss 1–2, 147 sch 2

date of assent 22 October 1996
ss 1–2 commenced on date of assent
remaining provisions commenced 1 December 1996 (1996 SL No. 361)

Revenue Laws Amendment Act (No. 2) 1996 No. 70 pts 1, 3

date of assent 9 December 1996
commenced on date of assent

Body Corporate and Community Management Act 1997 No. 28 ss 1–2, 295 sch 3

date of assent 22 May 1997
ss 1–2 commenced on date of assent
remaining provisions commenced 13 July 1997 (1997 SL No. 210)

Revenue Laws Amendment Act 1997 No. 43 pts 1–2

date of assent 25 August 1997
pt 2 (other than ss 6(2), 10) commenced 29 June 1997 (see s 2(1))
s 10 commenced 13 July 1997 (see s 2(2))
remaining provisions commenced on date of assent

Revenue and Other Legislation Amendment Act 1997 No. 74 pts 1, 3

date of assent 1 December 1997
ss 1–2 commenced on date of assent
remaining provisions commenced 29 June 1998 (see s 2)

7 List of annotations

Long title

amd 1996 No. 70 s 6

Parts of Act

s 2 amd 1923 14 Geo 5 No. 38 s 2; 1959 8 Eliz 2 No. 41 s 2
om 1992 No. 36 s 2 sch 1

Definitions

prov hdg sub 1995 No. 58 s 4 sch 1

s 3 def “**absentee**” sub 1935 26 Geo 5 No. 40 s 2(i)
amd 1984 No. 99 s 3
sub 1995 No. 58 s 4 sch 1

def “**agent**” amd 1922 13 Geo 5 No. 3 s 2

def “**approved form**” ins 1995 No. 58 s 4 sch 1

def “**Australia**” om 1992 No. 36 s 2 sch 1

def “**averaged unimproved value**” ins 1996 No. 70 s 7(2)

def “**commissioner**” amd 1995 No. 58 s 4 sch 1

def “**exempt proprietary company**” ins 1982 No. 63 s 3
amd 1988 No. 40 s 5
sub 1993 No. 51 s 6
om 1996 No. 70 s 7(1)

def “**improvements**” ins 1930 21 Geo 5 No. 7 s 2(i)

def “**land tax**” sub 1935 26 Geo 5 No. 40 s 2(ii)

def “**Minister**” ins 1990 No. 21 s 3
om 1992 No. 36 s 2 sch 1

def “**owner**” amd 1991 No. 73 s 4(2)–(3)
sub 1995 No. 58 s 4 sch 1

def “**parcel**” ins 1991 No. 73 s 4(1)

def “**parcel of land**” ins 1991 No. 73 s 4(1)

def “**Person**” om 1992 No. 36 s 2 sch 1

def “**Prescribed**” om 1992 No. 36 s 2 sch 1

def “**proprietary company**” ins 1996 No. 70 s 7(2)

def “**relevant proprietary company**” ins 1996 No. 70 s 7(2)

def “**relevant unimproved value**” ins 1996 No. 70 s 7(2)

def “**retirement village**” ins 1991 No. 73 s 4(1)

def “**return**” ins 1935 26 Geo 5 No. 40 s 2(iii)

def “**This Act**” om 1992 No. 36 s 2 sch 1

def “**time-sharing scheme**” ins 1985 No. 39 s 4(a)

def “**Unimproved value**” om 1930 21 Geo 5 No. 7 s 2(ii)

def “**unimproved value**” ins 1995 No. 58 s 4 sch 1
sub 1997 No. 74 s 6

def “**value of improvements**” ins 1995 No. 58 s 4 sch 1

Meaning of “absentee”

s 3A ins 1995 No. 58 s 4 sch 1

Meaning of “averaged unimproved value”

s 3AA ins 1996 No. 70 s 8

Meaning of “owner”

s 3B ins 1995 No. 58 s 4 sch 1

Meaning of “unimproved value”

prov hdg ins 1995 No. 58 s 4 sch 1

s 3C (prev s 3(1) def “**unimproved value**” (in relation to unimproved land))
ins 1930 21 Geo 5 No. 7 s 2(ii)
amd 1935 26 Geo 5 No. 40 s 2(iv); 1995 No. 58 s 4 sch 1
reloc 1995 No. 58 s 4 sch 1
(prev s 3(1) def “**unimproved value**” (in relation to improved land))
ins 1930 21 Geo 5 No. 7 s 2(ii)
amd 1995 No. 58 s 4 sch 1
reloc 1995 No. 58 s 4 sch 1

References to unimproved value of subdivided land in certain cases

s 3CA ins 1997 No. 74 s 7

Meaning of “value of improvements”

prov hdg ins 1995 No. 58 s 4 sch 1

s 3D (prev s 3(1) def “**value of improvements**”)
sub 1930 21 Geo 5 No. 7 s 2(iii)
amd 1935 26 Geo 5 No. 40 s 2(v); 1995 No. 58 s 4 sch 1
reloc 1995 No. 58 s 4 sch 1

When land is a principal place of residence

prov hdg ins 1995 No. 58 s 4 sch 1

s 3E (prev s 3(2))
ins 1978 No. 83 s 3
amd 1985 No. 39 s 4(b)
renum 1995 No. 58 s 4 sch 1
amd 1997 No. 43 s 4

Who are the beneficiaries of a trust

prov hdg ins 1995 No. 58 s 4 sch 1

s 3F (prev s 3(3)–(5))
ins 1985 No. 39 s 4(c)
renum 1995 No. 58 s 4 sch 1

Commissioner, assistant commissioners, assessors and receivers

s 4 sub 1995 No. 58 s 4 sch 1; 1996 No. 37 s 147 sch 2

Delegation by commissioner

s 4AA ins 1995 No. 58 s 4 sch 1

Secrecy

s 4A ins 1962 No. 17 s 2
amd 1968 No. 27 s 7 sch; 1978 No. 83 s 4; 1984 No. 99 s 4; 1991 No. 73
s 5

Report by Commissioner

s 6 om 1991 No. 73 s 6

Land tax on relevant unimproved value**prov hdg** amd 1996 No. 70 s 9(1)**s 8** amd 1952 1 Eliz 2 No. 47 s 2; 1959 8 Eliz 2 No. 41 s 3; 1996 No. 70 s 9(2)**Amounts and rates of land tax****s 9** amd 1920 10 Geo 5 No. 25 s 2; 1922 13 Geo 5 No. 3 s 3; 1935 26 Geo 5 No. 40 s 3
sub 1959 8 Eliz 2 No. 41 s 4
amd 1963 No. 11 s 2; 1964 No. 44 s 2; 1966 No. 16 s 3; 1969 No. 11 s 3; 1988 No. 40 s 6; 1990 No. 84 ss 4, 6; 1991 No. 73 s 7; 1995 No. 58 s 4 sch 1**General rebate****s 9AA** ins 1997 No. 43 s 5**Additional rebate in certain cases****prov hdg** sub 1997 No. 43 s 6(1)**s 9A** prev s 9A ins 1918 9 Geo 5 No. 3 s 2
amd 1922 13 Geo 5 No. 3 s 4; 1924 15 Geo 5 No. 16 s 2(1); 1925 16 Geo 5 No. 16 s 2(1); 1926 17 Geo 5 No. 19 s 2(1); 1927 18 Geo 5 No. 10 s 2(1); 1928 19 Geo 5 No. 2 s 2(1); 1929 20 Geo 5 No. 27 s 2(1); 1930 21 Geo 5 No. 7 s 4(1); 1932 23 Geo 5 No. 28 s 2(1); 1933 24 Geo 5 No. 25 s 12(1); 1934 25 Geo 5 No. 9 s 2(1)
om 1959 8 Eliz 2 No. 41 s 5(1)
pres s 9A ins 1988 No. 40 s 7
amd 1990 No. 84 ss 5, 6; 1997 No. 43 s 6(2)–(3)**Calculating rebates****s 9AB** ins 1997 No. 43 s 7**Rounding down amounts of tax etc.****s 9B** prev s 9B ins 1935 26 Geo 5 No. 40 s 4(1)
om 1959 8 Eliz 2 No. 41 s 5(1)
pres s 9B ins 1992 No. 36 s 2 sch 1**Levy of land tax****s 10** amd 1995 No. 58 s 4 sch 1**Date and place of payment of land tax****prov hdg** amd 1995 No. 58 s 4 sch 1**s 10A** (prev s 10(2))
renum 1995 No. 58 s 4 sch 1

Taxable value

- s 11** amd 1918 9 Geo 5 No. 3 s 3; 1920 10 Geo 5 No. 25 s 3; 1922 13 Geo 5 No. 3 s 5(1); 1923 14 Geo 5 No. 38 s 3; 1935 26 Geo 5 No. 40 s 5; 1951 15 Geo 6 No. 48 s 2; 1952 1 Eliz 2 No. 47 s 3
 sub 1958 7 Eliz 2 No. 55 s 2
 amd 1959 8 Eliz 2 No. 41 s 6; 1962 No. 17 s 3; 1963 No. 11 s 3; 1964 No. 44 s 3; 1965 No. 49 s 2; 1968 No. 27 s 3; 1969 No. 11 s 4; 1973 No. 66 s 3; 1974 No. 68 s 3; 1976 No. 72 s 3; 1978 No. 83 s 5; 1979 No. 53 s 3; 1980 No. 53 s 3; 1981 No. 107 s 3; 1984 No. 6 s 5; 1984 No. 99 s 5; 1985 No. 39 s 5; 1988 No. 40 s 8; 1990 No. 21 s 4; 1990 No. 84 s 6; 1991 No. 73 s 8; 1993 No. 51 s 7; 1994 No. 75 s 30; 1996 No. 70 s 10; 1997 No. 43 s 8

Deduction—exempt propriety companies

- s 11A** ins 1984 No. 6 s 6
 amd 1985 No. 39 s 6; 1988 No. 40 s 9; 1989 No. 47 s 8(1)(a), (c); 1990 No. 21 s 10
 om 1993 No. 51 s 8

Deduction—trustee

- s 11AA** ins 1985 No. 39 s 7
 amd 1988 No. 40 s 10; 1989 No. 47 s 8(1)(b), (d); 1990 No. 21 s 10
 om 1993 No. 51 s 8

Provisions relating to land comprised in a building units plan etc.

- s 11B** ins 1984 No. 6 s 7
 amd 1985 No. 39 s 8; 1990 No. 21 s 5; 1993 No. 51 s 9; 1994 No. 69 s 229 sch 2 (never proclaimed into force and om 1995 No. 58 s 5 sch 7); 1996 No. 70 s 11; 1997 No. 43 s 9

Provisions relating to scheme land for a community titles scheme

- s 11BA** ins 1997 No. 28 s 295 sch 3
 amd 1997 No. 43 s 10

Deduction—home unit companies

- s 11C** ins 1984 No. 6 s 8
 amd 1984 No. 99 s 6; 1985 No. 39 s 9; 1990 No. 21 s 6; 1991 No. 73 s 9; 1995 No. 58 s 4 sch 1; 1996 No. 70 s 12; 1997 No. 43 s 11

Time-sharing—lots comprised in building units plan or group titles plan

- s 11D** ins 1985 No. 39 s 10
 amd 1990 No. 21 s 10; 1993 No. 51 s 10; 1994 No. 69 s 229 sch 2 (never proclaimed into force and om 1995 No. 58 s 5 sch 7)

Time-sharing—lots included in community titles schemes

- s 11DA** ins 1997 No. 28 s 295 sch 3

Time-sharing—fee simple held by tenants in common

- s 11E** ins 1985 No. 39 s 10
 amd 1990 No. 21 s 10; 1993 No. 51 s 11; 1997 No. 28 s 295 sch 3

Date of ownership for purposes of tax

- s 12** amd 1995 No. 58 s 4 sch 1

Effect of failure to notify commissioner of parting with ownership of land

s 12A ins 1984 No. 99 s 7

Land exempted from tax

s 13 amd 1922 13 Geo 5 No. 3 s 6; 1935 26 Geo 5 No. 40 s 6; 1962 No. 17 s 4; 1969 No. 11 s 5; 1972 No. 31 s 6 sch 1; 1978 No. 83 s 6; 1982 No. 63 s 4; 1984 No. 6 s 9; 1984 No. 99 s 8; 1985 No. 39 s 11; 1988 No. 40 s 11; 1990 No. 21 s 7; 1990 No. 84 s 6; 1991 No. 73 s 10; 1993 No. 51 s 12; 1995 No. 28 s 4; 1995 No. 58 s 4 sch 1; 1996 No. 70 s 13; 1997 No. 43 s 12

Meaning of “exempt charitable institution”

s 13A ins 1995 No. 58 s 4 sch 1

Meaning of “religious institution”

s 14 sub 1922 13 Geo 5 No. 3 s 7; 1935 26 Geo 5 No. 40 s 7; 1959 8 Eliz 2 No. 41 s 7; 1963 No. 11 s 4; 1964 No. 44 s 4; 1966 No. 16 s 4
prev s 14 om 1969 No. 11 s 6
pres s 14 ins 1995 No. 58 s 4 sch 1

Timber, minerals, and coal to be exempt from land tax

s 14A ins 1922 13 Geo 5 No. 3 s 8
sub 1954 3 Eliz 2 No. 41 s 2

Taxpayer to furnish returns

s 16 amd 1922 13 Geo 5 No. 3 s 9; 1951 15 Geo 6 No. 48 s 3; 1952 1 Eliz 2 No. 47 s 4; 1959 8 Eliz 2 No. 41 s 8; 1962 11 Eliz 2 No. 10 s 2; 1962 No. 17 s 5; 1963 No. 11 s 5; 1964 No. 44 s 5; 1965 No. 49 s 3; 1968 No. 27 s 4; 1969 No. 11 s 7; 1973 No. 66 s 4; 1974 No. 68 s 4; 1976 No. 72 s 4; 1978 No. 83 s 7; 1979 No. 53 s 4; 1981 No. 107 s 4; 1984 No. 6 s 10; 1984 No. 99 s 9; 1985 No. 39 s 12; 1988 No. 40 s 12; 1990 No. 21 s 8; 1990 No. 84 s 6; 1991 No. 73 s 11; 1995 No. 28 s 5; 1995 No. 58 s 4 sch 1; 1996 No. 70 s 14; 1997 No. 43 s 13

Certain returns and information to be furnished when required

s 17A (prev s 17(2)–(3))
amd 1995 No. 58 s 4 sch 1
renum 1995 No. 58 s 4 sch 1

Access to lands, buildings etc.

s 17B (prev s 17(4))
renum 1995 No. 58 s 4 sch 1

Assessments, assessment registers, and notice

s 18 amd 1920 10 Geo 5 No. 25 s 4; 1951 15 Geo 6 No. 48 s 4; 1952 1 Eliz 2 No. 47 s 5; 1958 7 Eliz 2 No. 55 s 3; 1965 No. 61 s 11 sch 2; 1968 No. 27 s 5; 1976 No. 72 s 5; 1979 No. 53 s 5; 1981 No. 107 s 5; 1991 No. 73 s 12; 1995 No. 58 s 4 sch 1; R1 (see RA s 5(d))

Assessment in case of default or unsatisfactory return

s 19 amd 1920 10 Geo 5 No. 25 s 5; 1922 13 Geo 5 No. 3 s 10; 1968 No. 27 s 7 sch

Alterations of assessments

s 20 amd 1920 10 Geo 5 No. 25 s 6; 1922 13 Geo 5 No. 3 s 11; 1935 26 Geo 5 No. 40 s 8; 1951 15 Geo 6 No. 48 s 5; 1984 No. 99 s 10

Lessee to pay the tax with remedy over

s 22 amd 1973 No. 66 s 5; 1991 No. 73 s 13

Mortgagees

s 24 amd 1920 10 Geo 5 No. 25 s 7; 1922 13 Geo 5 No. 3 s 12; 1935 26 Geo 5 No. 40 s 9; 1962 No. 17 s 6; 1991 No. 73 s 14

Joint owners

s 25 amd 1920 10 Geo 5 No. 25 s 8; 1935 26 Geo 5 No. 40 s 10; 1968 No. 27 s 7 sch; 1969 No. 11 s 8; 1985 No. 39 s 13; 1996 No. 70 s 15

Assessment of trustee

s 26A ins 1922 13 Geo 5 No. 3 s 13
amd 1985 No. 39 s 14

Assessment relief for trustee

s 26AB ins 1991 No. 73 s 15

Assessment of beneficiaries

s 26B ins 1985 No. 39 s 15
amd 1991 No. 73 s 16

Liability of owner who subdivides certain land

s 26C ins 1990 No. 21 s 9
amd 1995 No. 58 s 4 sch 1; 1996 No. 70 s 16

Appeal

s 27 amd 1920 10 Geo 5 No. 25 s 9; 1944 8 Geo 6 No. 3 s 3 sch 3; 1988 No. 102 s 10; 1989 No. 47 s 8(1)(e); 1995 No. 58 s 4 sch 1; 1996 No. 70 s 17

Power of court on hearing of appeal

s 28 amd 1920 10 Geo 5 No. 25 s 10

Rules of court

s 30 amd 1920 10 Geo 5 No. 25 s 11
sub 1995 No. 58 s 4 sch 1

PART VI—ACQUISITION OF LAND

pt hdg om 1959 8 Eliz 2 No. 41 s 9

Power to acquire land unless valuation increased

s 31 om 1959 8 Eliz 2 No. 41 s 9

Date of payment of tax

s 32 sub 1936 1 Edw 8 No. 15 s 2

Extension of time for payment

s 32A ins 1951 15 Geo 6 No. 48 s 6

Interest on unpaid tax

- s 33** sub 1951 15 Geo 6 No. 48 s 7; 1962 No. 17 s 7
 amd 1984 No. 99 s 11
 sub 1991 No. 73 s 17

Deferment of land tax during lifetime

- s 33A** ins 1991 No. 73 s 18

Recovery of tax

- s 34** amd 1959 8 Eliz 2 No. 41 s 10; 1991 No. 73 s 19; 1995 No. 58 s 4 sch 1

Provision when tax not paid during lifetime

- s 36** amd 1991 No. 73 s 20

Tax to be a first charge on land

- s 37** amd 1968 No. 27 s 6; 1969 No. 11 s 9

Public officer of company

- s 39** amd 1925 16 Geo 5 No. 16 s 3
 sub 1951 15 Geo 6 No. 48 s 8
 amd 1968 No. 27 s 7 sch; 1984 No. 99 s 12; 1995 No. 58 s 4 sch 1

Land tax of Commissioner

- s 41** om 1935 26 Geo 5 No. 40 s 11

Commissioner may declare agent

- s 43A** ins 1922 13 Geo 5 No. 3 s 14

Contracts to evade tax void

- s 44** amd 1973 No. 66 s 6; 1991 No. 73 s 21

Provision to pay land tax etc. unenforceable

- s 44A** ins 1991 No. 73 s 22

Release of taxpayer in case of hardship

- s 46** amd 1922 13 Geo 5 No. 3 s 15; 1935 26 Geo 5 No. 40 s 12

Obstructing officers or not complying with Act

- s 47** amd 1968 No. 27 s 7 sch; 1984 No. 99 s 13; 1995 No. 58 s 4 sch 1

Offences

- s 48** amd 1922 13 Geo 5 No. 3 s 16; 1923 14 Geo 5 No. 38 s 4; 1935 26 Geo 5 No. 40 s 13
 sub 1959 8 Eliz 2 No. 41 s 11
 amd 1968 No. 27 s 7 sch; 1984 No. 99 s 14; 1995 No. 58 s 4 sch 1

Fines by commissioner

- s 49** sub 1959 8 Eliz 2 No. 41 s 12
 amd 1968 No. 27 s 7 sch; 1969 No. 11 s 10; 1984 No. 99 s 15; 1995 No. 58 s 4 sch 1

Evading taxation

- s 50** om 1959 8 Eliz 2 No. 41 s 13

Forfeiture of land for fraudulent evasions, &c.

- s 51** om 1959 8 Eliz 2 No. 41 s 13

Offences under this Act may be prosecuted within 6 years

s 56 sub 1922 13 Geo 5 No. 3 s 17

Actions against officers

s 57 om 1974 No. 75 s 4 sch

Evidence

s 58 amd 1922 13 Geo 5 No. 3 s 18; 1923 14 Geo 5 No. 38 s 5

Governor in Council may extend time for doing acts

s 59 amd 1995 No. 58 s 4 sch 1

Approval of forms

s 60 amd 1968 No. 27 s 7 sch; 1984 No. 99 s 16; 1988 No. 40 s 13
sub 1995 No. 58 s 4 sch 1

Regulation-making power

s 61 prev s 61 ins 1993 No. 51 s 13
exp 29 June 1993 (see s 61(2))
pres s 61 ins 1995 No. 58 s 4 sch 1

Application of certain amendments

s 62 prev s 62 ins 1995 No. 58 s 4 sch 1
exp 28 May 1996 (see s 62(3))
pres s 62 ins 1996 No. 70 s 18