

6 GEO. V. No. 34, 1915. *Land Tax Act.*

## LAND TAX

### An Act to Impose a Land Tax upon Unimproved Values, and for purposes incidental thereto and consequent thereon.

6 Geo. V.  
No. 34.  
THE LAND  
TAX ACT OF  
1915.

[ASSENTED TO 29TH DECEMBER, 1915.]

**B**E it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same, as follows:—

#### PART I.—PRELIMINARY.

PART I.—  
PRELIMINARY.

1. This Act may be cited as "*The Land Tax Act of 1915.*" Short title.

2. This Act is divided into Parts, as follows:— Parts of Act.

PART I.—PRELIMINARY;

PART II.—ADMINISTRATION;

PART III.—THE LAND TAX;

PART IV.—RETURNS, ASSESSMENTS, AND LIABILITY;

PART V.—APPEALS;

PART VI.—ACQUISITION OF LAND;

PART VII.—COLLECTION AND RECOVERY OF TAX;

PART VIII.—MISCELLANEOUS.

3. In this Act, unless the context otherwise requires, the following terms have the meanings respectively assigned to them, that is to say:— Interpretation.  
Comm.  
ss. 3, 42.  
2 Edw. VII.  
No. 10, s. 3.

"Absentee"—A person who does not ordinarily reside in Australia: the term includes a person who— Absentee.

(a) Is absent from Australia at the time when the ownership of his land for the purposes of this Act is determined; or

(b) Has been absent from Australia during more than half of the period of twelve months immediately preceding that date,

unless he satisfies the Commissioner that he ordinarily resides in Australia: the term does not include a public officer of the Commonwealth or of a State who is absent in the performance of his duty;

Agent.	“Agent” includes every person who in Australia, for or on behalf of any person out of Australia (herein called “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 ;
Assessment.	“Assessment”—An estimate of the value of any land liable to taxation under this Act as well as the amount of tax imposed thereon respectively : the term includes all matters comprised in any return required by or under this Act ;
Australia.	“Australia”—The Commonwealth of Australia and any Territory under the authority of the Commonwealth ;
Com- missioner.	“Commissioner”—The Commissioner of Land Tax or of Taxes : the term includes the Assistant Commissioner and any Deputy Commissioner ;
Company.	“Company” includes all bodies or associations corporate or unincorporate : so far as relates to bodies corporate, the term 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.	“Improved value”—In relation to land, 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 <i>bonâ fide</i> seller would require ;
Joint owners.	“Joint owners”—Persons who own land jointly or in common, whether as partners or otherwise : the term includes persons who have a life or greater interest in shares of the income from the land ;
Land tax.	“Land tax”—The land tax imposed as such by and as assessed under this Act ;
Mortgage.	“Mortgage” includes any charge whatsoever upon land, or any interest therein, howsoever created, for the securing of money ;
Mortgagee.	“Mortgagee” includes every person entitled at law or in equity to a mortgage or any part thereof ;

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“Notice”—A notice in writing given by causing <sup>Notice.</sup> the same to be personally served on any person or by leaving the same at his 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,” in relation to land, includes every <sup>Owner;</sup> person who, jointly or severally— <sup>Owned.</sup>

- (a) Is entitled to the land for any estate of freehold in possession; or
  - (b) Is entitled to receive, or is in receipt of, or if the land were let to a tenant would be entitled to receive, the rents and profits thereof, whether as beneficial owner, trustee, mortgagee in possession, or otherwise;
- and includes every person who by virtue of this Act is deemed to be the owner: the term “Owned” has a meaning corresponding with that of “Owner”;

Notwithstanding any conveyance, transfer, declaration of trust, settlement, or other disposition of land, whether made before or after the passing of the Act, the person making the same shall, so long as he remains or is in possession or in receipt of the rents and profits of the land, whether on his own account or on account of any other person, be deemed (though not to the exclusion of any other person) to be the owner of the land;

Where, before or after the passing of this Act, an agreement has been made for the sale of land, whether the agreement has been completed by conveyance or not—

- (a) The buyer shall be deemed to be the owner of the land (though not to the exclusion of the liability of any other person) so soon as he has obtained possession of the land; and

(b) The seller shall be deemed to remain the owner of the land (though not to the exclusion of the liability of any other person) until possession of the land has been delivered to the purchaser;

- Person. “Person” includes a company;
- Prescribed. “Prescribed”—Prescribed by this Act;
- Public notice. “Public notice”—Notice published in the *Gazette* or in some newspaper generally circulating in the locality where notice is prescribed to be given;
- Taxpayer. “Taxpayer”—Every person liable to pay land tax, whether on his own behalf or in a representative capacity: in reference to any return with regard to a taxpayer’s own land, the term includes every person required by this Act to furnish such return;
- This Act. “This Act”—This Act and any regulations made thereunder;
- Trustee. “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 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. “Unimproved value”—In relation to land, 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 *bonâ fide* seller would require, assuming that the improvements (if any) thereon or appertaining thereto and made or acquired by the owner or his predecessor in title had not been made;

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“Value of improvements”—In relation to land, the added value which the improvements give to the land at the date of valuation irrespective of the cost of the improvements :

Value of im-  
provements.

Provided that the added value shall in no case exceed the amount that should reasonably be involved in bringing the unimproved value of the land to its improved value as at the date of assessment.

## PART II.—ADMINISTRATION.

PART II.—  
ADMINISTRA-  
TION.

4. (1.) For the due administration of this Act, the Governor in Council may from time to time appoint a fit and proper person to be the Commissioner of Land Tax, and a like person to be Assistant Commissioner of Land Tax.

Com-  
missioner  
and other  
officers.  
Comm. s. 4.  
2 Edw. VII.  
No. 10, s. 4.

(2.) Whenever by reason of the absence or illness of the Commissioner or Assistant Commissioner, or for other sufficient reason, it is expedient so to do, the Governor in Council may appoint a fit and proper person to act as the Deputy of the Commissioner or Assistant Commissioner ; and during the term of his office such Deputy shall have all the powers and authorities and shall perform all the duties of the Commissioner or Assistant Commissioner, and shall for the purposes of this Act be deemed in all respects to be the Commissioner or Assistant Commissioner.

(3.) The Governor in Council may from time to time appoint such assessors, receivers, and other officers as may be necessary for carrying out this Act.

(4.) The Commissioner may, with the approval of the Governor in Council, delegate to the Assistant Commissioner or any other person any powers, duties, and functions by this Act conferred or imposed upon him.

(5.) Until other appointment the Commissioner of Income Tax appointed under “*The Income Tax Act of 1902*”\* shall be the Commissioner of Land Tax, and his official designation for the purposes of that Act and this Act shall be “Commissioner of Taxes.”

The Commissioner and all officers appointed under the last-mentioned Act shall be deemed to be officers duly appointed under and for the purposes of this Act.

\* 2 Edw. VII. No. 10, *supra*, page 970.

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Commissioner or officers may appear in proceedings. 2 Edw. VII. No. 10, s. 74.

5. 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.

The appearance of any such officer and his statement that he so appears by authority of the Commissioner shall be sufficient evidence of such authority for all purposes.

Report by Commissioner. 2 Edw. VII. No. 10, s. 83.

6. The Commissioner shall furnish to the Treasurer annually, for presentation to Parliament, a report on the operations of this Act.

PART III.—  
THE LAND  
TAX.

PART III.—THE LAND TAX.

Application of Act to all alienated land.

7. 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.

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 unimproved value. Comm. s.10.

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

Rate of land tax.

9. The rate of the land tax shall be as hereunder set out, that is to say—

If the taxable value—

Is less than £500	.. .. .	1d. in each and every £.
Is £500 or over, but is less than £1,000	..	1½d. in each and every £.
Is £1,000 or over, but is less than £2,000	..	1¾d. in each and every £.
Is £2,000 or over, but is less than £2,500	..	2d. in each and every £.
Is £2,500 or over, but is less than £3,000	..	2¼d. in each and every £.
Is £3,000 or over, but is less than £4,000	..	2½d. in each and every £.
Is £4,000 or over, but is less than £5,000	..	2¾d. in each and every £.
Is £5,000 or over, but is less than £10,000	..	3d. in each and every £.
Is £10,000 or over, but is less than £20,000	..	3½d. in each and every £.
Is £20,000 or over, but is less than £30,000	..	4d. in each and every £.
Is £30,000 or over, but is less than £50,000	..	4½d. in each and every £.
Is £50,000 or over, but is less than £60,000	..	5d. in each and every £.
Is £60,000 or over, but is less than £75,000	..	5½d. in each and every £.
Is £75,000 or over	.. .. .	6d. in each and every £.

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And in addition—

On all undeveloped land—

In respect of the financial year begin- ning 1st July, 1915 .. .. .	} Nil.
In respect of the financial year begin- ning 1st July, 1916 .. .. .	} 1d. in each and every £ of the taxable value.
In respect of the financial year begin- ning 1st July, 1917 .. .. .	} 1½d. in each and every £ of the taxable value.
In respect of each financial year there- after .. .. .	} 2d. in each and every £ of the taxable value.

For the purposes of this section, “undeveloped land” means all land which has not in or upon it improvements of the value of at least one-fourth of the unimproved value of the land; and, in valuing improvements for this purpose, the value of all stock ordinarily depastured on the land may be taken into account as an improvement: Provided that any land may in any year be exempted from the said tax on undeveloped land by the Commissioner if, owing to drought or other sufficient cause, he deems it just and proper so to do.

10. (1.) Land tax shall be levied in and for the financial year beginning on the first day of July, one thousand nine hundred and fifteen, and each financial year thereafter. Levy of land tax.

(2.) Land tax shall be paid on such day or days, and either in one sum or by instalments of equal or varying amounts, and at such place or places, as may be prescribed. Date and place of payment. 2 Edw. VII. No. 10, s. 9.

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

(2.) The taxable value of all the land owned by a person is—

(a) In the case of an absentee or a company, the total sum of the unimproved value of each parcel of the land, if such total sum exceeds three hundred pounds;

(b) In the case of an owner not being an absentee or a company, the balance of the total sum of the unimproved value of each parcel of the land, after deducting the sum of three hundred pounds.

(3.) Every part of a holding which is separately held by any occupier or owner shall be deemed to be a separate parcel.

Date of  
ownership  
for purposes  
of tax.  
Comm. s. 12.

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

Provided that an owner of the land who, before the thirtieth day of September, one thousand nine hundred and fifteen, has sold or agreed to sell or conveyed part of the land or has sold or agreed to sell or conveyed all the land to different persons, shall, if the Commissioner is satisfied that the sale, agreement, or conveyance was *bonâ fide* and not for the purpose of evading the payment of land tax, be separately assessed for the year ending on the thirtieth day of June, one thousand nine hundred and sixteen, in respect of the land so sold or agreed to be sold or conveyed to any one person, and be charged with land tax in respect of that land as if it were the only land owned by him.

Land  
exempted  
from tax.  
Ib. ss. 13, 14.

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

- (i.) All land owned by the Commonwealth of Australia or the State, or by a local or other public authority ;
- (ii.) All land owned by or in trust for any society registered under the laws relating to friendly societies ;
- (iii.) 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 ;
- (iv.) All land owned by any building society registered under the laws relating to building societies, not being land of which the society has become owner by foreclosure of a mortgage ;
- (v.) All land owned by or in trust for a charitable or educational institution, if the institution, however formed or constituted, is carried on solely for charitable or educational purposes and not for pecuniary profit ;
- (vi.) All land owned by or in trust for a religious society, the proceeds whereof are devoted solely to the support of the aged or infirm clergy or ministers of the society or their wives or widows or children, or to religious, charitable, or educational purposes ;

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(vii.) 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—

- (a) A place of worship for a religious society, or a place of residence for any clergy or ministers or order of a religious society ;
- (b) A charitable or educational institution not carried on for pecuniary profit ;
- (c) A building owned and occupied by a society, club, or association, not carried on for pecuniary profit ;
- (d) A public library, institute, or museum ;
- (e) A show ground ;
- (f) A public cemetery or public burial ground ;
- (g) A public garden, public recreation ground, or public reserve ;
- (h) A public road ;
- (i) A fire brigade station.

(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. Limitation of exemption.

14. (1.) Land owned by a Mutual Life Assurance Society (not being land of which the society is mortgagee in possession, or which the society has acquired under or by virtue of a mortgage) shall not be liable as against the society or its policy-holders to assessment or taxation under this Act. Mutual Life Assurance Societies. Comm. s. 41.

(2.) For the purposes of this section, a Mutual Life Assurance Society means any assurance society all the profits of which are divided among the policy-holders.

In the case of a society which has shareholders who are entitled to receive a share of the profits of the society, a proportion of such land owned by the society, corresponding to the proportion of the total assurances of the society which is represented by its Australian policies, shall not be liable as against the society or its policy-holders to assessment or taxation under this Act.

PART IV.—  
RETURNS,  
ASSESSMENTS,  
AND  
LIABILITY.

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PART IV.—RETURNS, ASSESSMENTS, AND LIABILITY.

Tax to be  
levied, &c.,  
on  
assessments.  
2 Edw. VII.  
No. 10, s. 10.

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.  
Comm.  
ss. 15, 16.

16. (1.) For the purposes of the assessment and levy of land tax, every owner of land of the unimproved value of two hundred pounds or upwards shall in each financial year, in the prescribed manner and within the prescribed time, furnish returns setting forth a full and complete statement of all land owned by him at midnight on the thirtieth day of June then last past, and of the improved value and unimproved value of every parcel thereof, and, for the purpose of the additional tax on undeveloped land, of the value of the improvements on every parcel of land, with such other particulars as are prescribed :

Provided that, except as otherwise required by the Commissioner or prescribed, a taxpayer who in any financial year has furnished the full returns above mentioned may in each succeeding year furnish, in lieu of such full returns as above mentioned, supplementary returns setting out a full and complete statement of all land of which he has become or ceased to be the owner since the thirtieth day of June preceding the date of the last full return, and of the improved and unimproved value of every parcel thereof, and of the improvements thereon, with such other particulars as are prescribed.

(2.) In addition to the returns specified in the last preceding subsection, 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.

Verification  
of returns.  
2 Edw. VII.  
No. 10, s. 45.

(3.) Every return shall be verified by any prescribed form of declaration, or in such other manner as is prescribed or as is specially required by the Commissioner.

Returns  
deemed to be  
duly made.

(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 him until the contrary is proved.

Valuations of  
land.  
Comm. s. 17.

17. (1.) The Commissioner may, if, as, and when he thinks fit, make or cause to be made valuations of any land.

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PART IV.—  
RETURNS,  
ASSESSMENTS,  
AND  
LIABILITY.

Certain  
returns and  
information  
to be  
furnished  
when  
required.  
2 Edw. VII.  
No. 10, s. 43.

(2.) The Registrar-General, the Registrar of Titles, every Local Deputy 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 prescribed form, furnish to the Commissioner such information in their respective offices as may be required by him.

(3.) Every Local Authority 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 Authority.

Every Local Authority shall, as and when required by the Commissioner, cause to be furnished to him such copies of or extracts from any such valuation returns, ratebooks, or lists as he requires, and shall be entitled to receive payment therefor at the prescribed rate.

(4.) The Commissioner, or any officer authorised by him 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.

Access to  
lands,  
buildings, &c.  
Comm. s. 64.

18. (1.) From the returns and valuations so made, if any, and from any other information in his possession, or from any one 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.

Assessments,  
assessment-  
registers,  
and notice.  
Comm. ss.  
18, 24.  
2 Edw. VII.  
No. 10, ss.  
46, 50.

(2.) Such assessments shall be entered in assessment-registers in accordance with the Regulations.

(3.) As soon as conveniently may be after a taxpayer's assessment is entered in the assessment-register, the Commissioner shall cause notice in writing of the assessment, in the form and containing the particulars prescribed, to be given to the taxpayer.

19. If—

(a) Any taxpayer or person makes default in furnishing any return; or

(b) The Commissioner has reason to believe that any person (though he may have furnished no return) is a taxpayer; or

Assessment  
in case of  
default or  
unsatisfac-  
tory return,  
Comm. s. 19.

(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 his judgment, land tax ought to be levied, and the taxpayer or person shall be liable to land tax thereon, excepting so far as he establishes, on appeal, that the assessment is excessive.

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 five pounds per centum on the same; and if such default continues for a period of sixty 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 ten pounds per centum 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.

Alterations  
of  
assessments.  
Comm.  
ss. 20, 21, 60.

20. (1.) Where the Commissioner has assessed any person upon the return sent in by him, without making or obtaining any independent valuation, the Commissioner, so soon thereafter as is conveniently practicable, but not after the expiration of three years from the date of the assessment, if from valuations made or obtained by him, or other information in his possession he 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 him 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, he 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 the difference between any land tax that he has paid and the land tax which he ought to have paid if the assessment had been originally made as altered.

(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

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to any assessment as he 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 three years after any land tax has been paid it is discovered that too much in amount has been paid, whether by reason of duplicate taxation or otherwise, the Commissioner upon being satisfied thereof shall alter the assessment accordingly and order the excess to be returned to the taxpayer entitled thereto.

(6.) Upon any alteration or addition to an assessment, the Commissioner shall amend the assessment-register accordingly:

Provided that 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 his 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.

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.

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 pays the same he shall have the right to recover the amount thereof from the owner, and also may deduct the amount so paid from any rent due or to accrue due from him to the owner.

23. 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.

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

PART IV.—  
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Mortgagees.  
Comm. s. 32.

**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 :

Provided that a mortgagee in possession of land, or any other person in possession of land by way of security for money, shall so long as such possession continues (though not to the exclusion of any other person) be deemed to be the owner of the land.

But the last preceding proviso shall not apply to any mortgagee or person in possession whose possession began before the first day of July, one thousand nine hundred and fifteen, until twelve months after that date ; he shall, however, if the mortgagor makes default in the payment of land tax in respect of the land, pay the tax due by the mortgagor, and such payment shall be deemed to be made by him on behalf of the mortgagor.

Joint owners.  
Ib. s. 38.

**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 is the owner.

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

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

(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.  
Ib. s. 39.

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

PART V.—  
APPEALS.

#### PART V.—APPEALS.

Appeal.  
Ib. s. 44.

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

(2.) The appeal shall be heard by a judge of the Court sitting alone.

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**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 this section.

Power of Court on hearing of appeal. Comm. s. 46.

(2.) The costs of the appeal shall be in the discretion of the Court.

(3.) On the hearing of the appeal the Court may, if it thinks fit, state a case in writing for the opinion of the Full Court upon any question arising in the appeal which in the opinion of the Court is a question of law. The Full Court shall hear and determine the question, and remit the case with its opinion to the Court below, and may make such order as to costs as it thinks fit.

(4.) An appeal shall lie to the Full Court from any order made under subsection one of this section.

**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.

Pending appeal not to affect assessment. Ib. s. 45. 2 Edw. VII. No. 10, s. 52.

(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.

**30.** (1.) The Judges of the Supreme Court, or a majority of them of whom the Chief Justice shall be one, may make Rules of Court for regulating the practice and procedure in relation to appeals against assessments.

Rules of Court. Ib. s. 47.

(2.) All such rules shall—

- (a) Be notified in the *Gazette* ;
- (b) Take effect from the date of notification, or from a later date specified in the Rules ;
- (c) Be laid before Parliament within thirty days of the making thereof, or, if the Parliament is not then sitting, within thirty days after the next meeting of the Parliament.

(3.) If either House of Parliament passes a resolution, of which notice has been given at any time within fifteen sitting days after the Rules have been laid before such House, disallowing any Rule, that Rule shall thereupon cease to have effect.

## PART VI.—ACQUISITION OF LAND.

Power to  
acquire land  
unless  
valuation  
increased.  
Comm. s. 48.

**31.** If the Commissioner is of opinion that the owner of any land has, in a return furnished under this Act, understated the unimproved value of the land, to the extent of twenty-five per centum or more, the following provisions shall apply :—

- (a) The Commissioner may apply to the Supreme Court for a declaration that the Crown is entitled to acquire the land under this Act.
- (b) The application shall be heard by a Judge of the Supreme Court, from whose decision an appeal shall lie to the Full Court; and the owner of the land shall be entitled to be heard.
- (c) If the Judge or Full Court—
  - (i.) Is satisfied that the owner has understated the unimproved value of the land to the extent of twenty-five per centum or more; and
  - (ii.) Is not satisfied that the undervaluation was not made with a view to evading taxation, he shall make the declaration applied for, and make such order as to costs as he thinks proper.
- (d) Thereupon the Governor in Council may acquire the land on behalf of the Crown; and for that purpose may, within a reasonable time, by proclamation, declare that the land is vested in the Crown, but subject to all leases, mortgages, and other charges affecting the land.
- (e) The effect of the proclamation shall be to vest the land in the Crown for the same estate or interest therein as the owner was entitled to at the date of the publication of the proclamation in the *Gazette*, but subject to all leases, mortgages, and other charges then affecting the land, and to entitle the owner to compensation therefor upon the basis of the improved value obtained by adding the fair value of improvements to the unimproved value stated in the return, together with the amount of ten per centum upon that improved value, by way of an allowance for compulsory dispossession.

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PART VI.—  
ACQUISITION  
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- (f) The provisions of “*The Public Works Land Resumption Act of 1906*”\* shall, so far as applicable, but subject to this Act, apply in relation to the land so acquired as if it had been acquired under that Act.
- (g) The Governor in Council may authorise the use of the land for any public purpose for which it is required ; or, if it is not required for any public purpose, may authorise the disposal of it as he thinks fit.

PART VII.—  
COLLECTION  
AND  
RECOVERY  
OF TAX.

PART VII.—COLLECTION AND RECOVERY OF TAX.

**32.** Land tax for each year shall be due and payable as prescribed.

Date of  
payment of  
tax.

Not less than thirty days’ public notice shall be given by the Commissioner of the date on which the land tax will be payable.

Comm. s. 49.  
2 Edw. VII.  
No. 10, s. 60.

**33.** Every person who fails to pay the amount payable by him in respect of land tax before the expiration of thirty days after it has become due shall be liable by way of additional tax to a further amount of ten per centum on the amount of the tax :

Additional  
tax in case of  
default.  
Comm. s. 50.  
2 Edw. VII.  
No. 10, s. 61.

Provided that the Commissioner may in any particular case, for reasons which in his discretion he thinks sufficient, remit the additional tax or any part thereof.

**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.

Recovery  
of tax.  
Comm.  
ss. 51, 54.  
2 Edw. VII.  
No. 10,  
ss. 62 to 66.

(2.) Any land tax unpaid including any additional tax, whatever may be the amount thereof, shall be recoverable in any District Court or Court of Petty Sessions by the Commissioner on behalf of the Crown by action or proceeding in his own name, or in the name of any person appointed by him by a general or particular authority in that behalf.

In actions or proceedings for the recovery of land tax it shall not be competent for the defendant to question the correctness of the assessment-register.

(3.) With respect to actions in a District Court for the recovery of land tax, every such action shall for all purposes

Procedure in  
District  
Court.

\* 6 Edw. VII. No. 14, *supra*, page 3698.

be deemed, within the meaning of "*The District Courts Act, 1891*,"\* or any Act amending or in substitution for that Act, to be an action brought to recover a debt or liquidated demand only, and the provisions of such Act and the rules thereunder applicable to such a debt or demand shall apply accordingly.

Procedure in  
Petty  
Sessions.

(4.) With respect to proceedings in a Court of Petty Sessions for the recovery of land tax, the following provisions shall have effect:—

- (i.) When a summons for the recovery of land tax is issued and served, then, unless at least six clear days before the day appointed for the hearing a statement in writing verified on oath by or on behalf of the defendant, showing a defence on the merits, is delivered to the clerk of the court in which the summons is returnable, the Court shall make an order for the amount claimed without allowing any defence, and without the necessity of the Commissioner or any one on his behalf appearing in court or proving the liability of the defendant and the non-payment of land tax;
- (ii.) In all such cases the summons shall be served upon the defendant at least fourteen days before the day appointed for the hearing;
- (iii.) It shall be sufficient in any such proceeding if the particulars of demand state in respect of what land such tax is payable, the amount sought to be recovered, and the date or dates on which the same was payable, together with such further and other particulars as the Commissioner thinks necessary to fully inform the defendant of the nature of the demand;
- (iv.) An order made when either party does not appear may be set aside upon such terms as to costs or otherwise as the Court in which application is made to set aside the same thinks fit, and in such case the Court may hear and determine the proceedings in respect of which such order was made.

Procedure  
under Crown  
Remedies  
Act.

(5.) Nothing in this Act contained shall limit or prevent the enforcement of any claim for land tax by His

\* 55 Vic. No. 33, *supra*, page 575.

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*Land Tax Act.*PART VII.—  
COLLECTION  
AND  
RECOVERY  
OF TAX.

Majesty in the manner provided by “*The Crown Remedies Act of 1874*,”\* or any Act amending or in substitution for that Act.

(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. No limitation.

**35.** If, in any proceedings against a taxpayer for the recovery of land tax, the defendant— Substituted service. Comm. s. 52.

(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) Cannot after reasonable inquiry be found, service of any process in the proceedings may without leave of the Court be effected on him by posting the same or a sealed copy thereof in a letter addressed to him at his 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.

**36.** The following provisions shall apply in any case where, whether intentionally or not, a taxpayer escapes full taxation in his lifetime by reason of not having duly made full and complete returns:— Provision when tax not paid during lifetime. Ib. s. 53.

- (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 he would have had against the taxpayer in his 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.

\* 38 Vic. No. 13, *supra*, page 548.

(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.  
Comm. s. 56.

**37.** (1.) Land tax shall until payment 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 :

Provided that no such charge shall be of effect as against a *bonâ fide* purchaser for value who at the time of purchase made inquiry of the Commissioner as prescribed, and was informed there was no liability.

(2.) Where the Commissioner thinks it advisable to register the charge, he may lodge with the proper Registrar of Titles a certificate under his 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.

Recovery of  
tax paid on  
behalf of  
another  
person.  
Ib. s. 57.

**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 his hands belonging or payable to that other person.

PART VIII.—  
MISCEL-  
LANEOUS.

PART VIII.—MISCELLANEOUS.

Public  
officer of  
company.  
Comm. s. 61.  
2 Edw. VII.  
No. 10, s. 30.

**39.** The public officer of a company appointed under section thirty of "*The Income Tax Act of 1902*"\* shall also be and be deemed to have been appointed the public officer of such company under and for the purposes of this Act; and the provisions of the said section thirty shall apply to this Act as if this Act were expressly mentioned therein.

\* 2 Edw. VII. No. 10, *supra*, page 970.

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*Land Tax Act.*PART VIII.—  
MISCELLANEOUS.**40.** Whenever as to any particular land—

- (i.) More than one person appears or claims to be liable or qualified to pay land tax ; or
- (ii.) A question arises as to the person liable to pay land tax ; or
- (iii.) A question arises as to whether a person is liable to pay or is chargeable with land tax, and whether on his own behalf, or as trustee, or agent of any other person ;

Commissioner to determine doubtful cases.  
2 Edw. VII.  
No. 10, s. 36.

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

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.

**41.** The land tax of the Commissioner shall be assessed by such person and in such manner as the Governor in Council may by notification in the *Gazette* appoint in that behalf, and such person shall have the like powers in respect thereof as are by this Act conferred on the Commissioner in respect of any land ; and the Commissioner shall have the like right of appeal against assessment as any other taxpayer.

Land tax of Commissioner.  
Ib. s. 38.

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

Judges not disqualified by reason of liability to be assessed for tax.  
Ib. s. 58.

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

Agents and trustees.  
Comm. s. 62.

- (a) He 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 him in his representative capacity and the payment of land tax thereon.
- (b) He shall in respect of such land make the returns and be assessed thereon, but in his 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 he 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 pays land tax, he is hereby authorised to recover the amount so paid from the person in whose behalf he paid it, or to deduct it from any money in his hands belonging to that person.
- (e) He is hereby authorised and required to retain from time to time, out of any money which comes to him in his representative capacity, so much as is sufficient to pay the land tax which is or will become due in respect of the land.
- (f) He is hereby made personally liable for the land tax payable in respect of the land if while the tax remains unpaid he alienates, charges, or disposes of any real or personal property which is held by him in his representative capacity, but he shall not be otherwise personally liable for the tax.
- (g) If he is a trustee he 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 him as such trustee, and may apply the money so raised or any other moneys in his possession as such trustee in paying the tax.
- (h) He is hereby indemnified for all payments which he 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 he 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.

Contracts to  
evade tax  
void.

Comm. ss.  
30, 63.

2 Edw. VII.  
No. 10, s. 73.

44. (1.) 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

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- (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.

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

Power to obtain evidence. Comm. s. 65.

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

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

46. In any case where it is shown to the satisfaction of the Commissioner that a taxpayer liable to pay land tax has become insolvent, or 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 his liability, and the Commissioner may make such entries and alterations in the assessment as are necessary for that purpose.

Release of taxpayer in case of hardship. Ib. s. 66.

47. (1.) Any person who obstructs or attempts to obstruct any officer acting in the discharge of his 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, or in any manner whatsoever fails to comply with any of the provisions of this Act for which no penalty is expressly provided, shall be liable to a penalty not exceeding fifty pounds.

Obstructing officers or not complying with Act. Ib. s. 67. 2 Edw. VII. No. 10, s. 76.

(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 five pounds for every day during which such default continues :

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.  
Comm. s. 68.

**48.** Any person who—

- (a) Fails or neglects to duly furnish any return as and when required by this Act or by the Commissioner ; or
- (b) Without just cause shown by him, refuses or neglects to duly attend and give evidence when required by the Commissioner or any officer duly authorised by him, or to truly and fully answer any questions put to him, or to produce any book or papers required of him by the Commissioner or any such officer ; or
- (c) Knowingly and wilfully makes or delivers any false return, or makes any false answer, whether verbally or in writing, in relation to any matter or thing affecting his own or any other person's liability to or exemption from assessment of land tax,

shall be liable to a penalty not exceeding one hundred pounds.

Under-  
valuation of  
land.  
Ib. s. 69.

**49.** (1.) Any person who, with intent to defraud, in any return understates the unimproved value of any land, shall be liable to a penalty not exceeding five hundred pounds, and also to an amount equal to treble the amount of the tax which would have been evaded if the value stated in the return had been accepted as the unimproved value of the land ; or to forfeiture of the land undervalued or any part thereof.

(2.) Where the value stated in the return is less, by twenty-five per centum or more, than the value as found by the adjudicating court, the value shall be presumed, in the absence of evidence to the contrary, to have been understated with intent to defraud.

Evading  
taxation.  
Ib. s. 70.

**50.** Any person who by any wilful act, default, or neglect, or by any fraud, art, or contrivance whatever,

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MISCELLANEOUS.

evades or attempts to evade assessment or taxation, shall be liable to a penalty not exceeding five hundred pounds and treble the amount of the tax, payment whereof he has evaded or attempted to evade; or to forfeiture of the land in respect of which the offence was committed, or any part thereof.

**51.** (1.) Where, on the conviction of any person under either of the last two preceding sections, the penalty of forfeiture of any of his land has been imposed, the Governor in Council may, by proclamation, declare that the estate or interest of that person in the land is forfeited to His Majesty.

Forfeiture of land for fraudulent evasions, &c.  
Comm. s. 71.

(2.) The proclamation shall have the same effect as a proclamation under Part VI. of this Act, but the taxpayer shall not be entitled to any compensation.

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

Penalties not to relieve from tax.  
Ib. s. 72.

**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.

Aiding or abetting offences.  
Ib. s. 73.

**54.** All penalties imposed under this Act shall be recoverable in a summary way under "*The Justices Acts, 1886 to 1909*,"\* 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 Revenue.

Procedure to recover penalties.  
2 Edw. VII. No. 10, s. 77.

**55.** The Commissioner may stay or compound proceedings for any penalty.

Compounding penalties.  
Ib. s. 78.

**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 six months next after the date when the fact that the offence was committed or the penalty was incurred came to the knowledge of the Commissioner.

Offences under this Act may be prosecuted within six months.  
Ib. s. 79.

**57.** No action for anything done or omitted to be done by the Commissioner, or any officer or person appointed or employed under this Act, in the execution

Actions against officers.  
Ib. s. 80.

\* 50 Vic. No. 17 and amending Acts, *supra*, pages 1132 *et seq.*

of his duty shall be brought, unless the same is commenced within six months after the act or omission complained of was done or omitted to be done; and no such action shall be commenced until one month's previous notice in writing thereof, and of the cause thereof, has been delivered to the defendant by the party intending to commence such action.

Evidence.  
2 Edw. VII.  
No. 10, s. 81.  
Comm.  
ss. 22, 23.

**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:

Provided that in any proceedings on appeal the same shall be *primâ-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. 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 *primâ-facie* evidence of the facts therein mentioned.

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(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 him or any of his officers.

(8.) On the hearing of a complaint for any offence against this Act, if it is alleged in the complaint that any return has not been received by the Commissioner, such allegation shall be *prima-facie* evidence that such return 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, shall lie on the person claiming the benefit of such exemption, non-liability, or deduction.

**59** (1.) If any act, matter, or thing prescribed to be made or done at or within a fixed time cannot be or is not so made or done, the Governor in Council may, by Order in Council 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.

Governor in  
Council may  
extend time  
for doing  
acts.  
2 Edw. VII.  
No. 10, s. 82.

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

**60** (1.) The Governor in Council may from time to time make Regulations with respect to all or any of the following matters, that is to say:—

Regulations.

(i.) The duties of officers and persons appointed or employed under this Act or engaged in its administration, and, if necessary, the districts or places within or at which they are to act;

Duties of  
officers.

- Forms. (ii.) The forms of books, assessment-registers, notices, certificates, and instruments mentioned in this Act, or necessary to give effect thereto ; fixing fees to be paid for copies of or extracts from any such books, registers, or writings ;
- Returns. (iii.) The forms of returns to be furnished to the Commissioner and the contents thereof, and by whom the same shall be made, and the time and mode of making and furnishing the same ;
- Times. (iv.) Fixing dates upon which returns shall be sent in, assessment notices shall be given, and payments of land tax shall be made, and for the doing or performance of any other act, matter, or thing necessary to give effect to this Act ;
- Allowances and refunds. (v.) Providing that, for avoiding duplicate taxation in any case in respect of the same period, the Commissioner may make such allowance or refund as he thinks just, and in such manner as may be prescribed ;
- Appeals. (vi.) The procedure to be observed in the conduct and hearing of appeals before the Court of Appeal ;
- Agents for foreign companies and absentees. (vii.) The manner and form of obtaining, adjusting, and settling returns from, by, or with any agent in Queensland of a foreign company or absentee, and prescribing such particulars and such proof as may be thought fit, and for the purpose of making, completing, and enforcing assessments of the land tax of any foreign company or absentee ;
- Generally. (viii.) Providing, where there is in this Act no provision or no sufficient provision in respect of any matter or thing necessary to give effect to this Act, in what manner and form the want of provision or insufficient provision shall be supplied ; providing for any purposes, whether general or to meet particular cases, that may be convenient for the administration of this Act, or that may be desirable or necessary to carry out the objects and purposes hereof ;
- Penalties. (ix.) Imposing a penalty not exceeding fifty pounds for any breach of any Regulation.

6 GEO. V. No. 4, 1915. *Enemy Contracts Annulment Act.*

PART VII.—  
MISCEL-  
LANEOUS.

(2.) All such Regulations shall be published in the *Gazette*, and when so published shall be of the same effect as if they were contained in this Act, and shall be judicially noticed, and shall be laid before Parliament within fourteen days after the same have been published if Parliament is then sitting, or, if not, then within fourteen days after the next meeting of Parliament.

**LOCAL SUGAR CANE PRICES BOARDS  
CONFIRMATION.**

*See SUGAR.*

**MACHINERY, ADVANCES FOR MINING.**

*See MINING.*

**MACHINERY, INSPECTION OF.**

*See LABOUR.*

**MERCANTILE.**

**An Act relating to Contracts with Enemy Subjects.**

6 Geo. V.  
No. 4.

[ASSENTED TO 25TH SEPTEMBER, 1915.]

THE ENEMY  
CONTRACTS  
ANNULMENT  
ACT OF 1915.

**B**E it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as "*The Enemy Contracts Annulment Act of 1915.*" Short title.

2. In this Act—

"Enemy Subject" means—

Definitions.  
Comm. 1915,  
No. 11, s. 2.

- (a) Any person who is an enemy within the meaning of any Proclamation relating to Trading with the Enemy made by the King or the Governor-General of Australia, and published in the *Commonwealth Gazette*; or
- (b) Any person, firm, or company, the business whereof is managed or controlled directly or indirectly by or under the influence of enemy subjects, or is carried on wholly or mainly