
LAND TAX ASSESSMENT.

No. 22 of 1910.

An Act relating to the Imposition, Assessment, and Collection of a Land Tax upon Unimproved Values.

[Assented to 17th November, 1910.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

PART I.—INTRODUCTORY.

Short title.

1. This Act may be cited as the *Land Tax Assessment Act* 1910.

Parts.

2. This Act shall be divided into Parts, as follows :—

PART I.—Introductory.

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 contrary intention appears—

Definitions.

“Absentee” means a person who does not reside in Australia or in a Territory under the authority of the Commonwealth; and includes a person who—

Ct. N.S.W.
59 Vic. No. 15,
s. 62 (b).
N.Z. 1908,
No. 95, s. 2.
S.A. 1884,
No. 323.
W.A. 1907,
No. 15, s 2.

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

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

unless he satisfies the Commissioner that he resides in Australia or a Territory under the authority of the Commonwealth; but does not include a public officer of the Commonwealth or of a State who is absent in the performance of his duty.

“Agent” includes every person who in Australia, for or on behalf of any person out of Australia (in this section 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.

“Owner,” in relation to land, includes every person who jointly or severally, whether at law or in equity—

(a) is entitled to the land for any estate of freehold in possession; or

(b) is entitled to receive, or 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.

“Owned” has a meaning corresponding with that of owner.

“Joint owners” means persons who own land jointly or in common, whether as partners or otherwise.

“Land tax” means the land tax imposed as such by any Act, as assessed under this Act.

“Taxpayer” means any person chargeable with land tax.

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

“Unimproved value,” in relation to land, means the capital sum which the fee simple of the land might be expected to realize 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.

“Value of improvements,” in relation to land, means the added value which the improvements give to the land at the date of valuation irrespective of the cost of the improvements.

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

(a) an executor or administrator, guardian, committee, receiver, or liquidator, and

(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.

“Person” includes a company.

“Company” includes all bodies or associations corporate or unincorporate.

“Mortgage” includes any charge whatever upon land, or 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.

“The Commissioner” means the Commissioner of Land Tax.

PART II.—ADMINISTRATION.

Commissioner.

4. There shall be a Commissioner of Land Tax, who shall, subject to the control of the Minister, have the general administration of this Act.

Tenure and salary of Commissioner.

5.—(1.) The Commissioner shall be appointed for a term of seven years, and shall be eligible for re-appointment.

(2.) The Commissioner shall not be subject to the *Commonwealth Public Service Act* 1902-1909; but if any officer of the Commonwealth is appointed Commissioner, his service as Commissioner shall, for the purpose of determining his existing or accruing rights, be counted as public service in the Commonwealth; and if any officer in the Public Service of a State is appointed Commissioner, his service as Commissioner shall, for the purpose of determining his existing and accruing rights, be counted as public service in the Commonwealth as if he had been an officer of a Department transferred to the Commonwealth and were retained in the service of the Commonwealth.

(3.) In case of the illness, absence, suspension, removal, or death of the Commissioner, the Governor-General may appoint a person to be Acting-Commissioner, during the illness, absence, or suspension, or until the appointment of a successor, and no longer; and the Acting-Commissioner shall have all the powers and perform all the duties of the Commissioner.

(4.) There shall be payable to the Commissioner a salary at the rate of One thousand two hundred and fifty pounds a year out of the Consolidated Revenue Fund, which is hereby appropriated for that purpose accordingly.

6.—(1.) The Commissioner may be suspended from his office by the Governor-General, but shall not be removed from office except as in this section provided. Suspension or removal of Commissioner.

(2.) The Minister shall cause to be laid before both Houses of the Parliament a full statement of the grounds of suspension within seven days of the suspension, if the Parliament is then sitting, but, if not, then within seven days of the next meeting of the Parliament.

(3.) The Commissioner shall be restored to office by the Governor-General unless each House of the Parliament, within forty-two days after the day when the statement is laid before it, declares by resolution that the Commissioner ought to be removed from office; and if each House within that time so declares, the Commissioner shall be removed from office by the Governor-General accordingly.

7. There may be such Deputy Commissioners of Taxes as are required, who shall, subject to the control of the Commissioner, have such powers and functions as are prescribed or as the Commissioner directs. Deputy Commissioners.

8.—(1.) The Commissioner may, in relation to any particular matters or class of matters, or to any particular State or part of the Commonwealth, by writing under his hand, delegate to a Deputy Commissioner or other person all or any of his powers or functions under this Act (except this power of delegation), so that the delegated powers or functions may be exercised by the Deputy Commissioner or person with respect to the matters or class of matters or the State or part of the Commonwealth specified in the instrument of delegation. Delegations by Commissioner.

(2.) Every delegation under this section shall be revocable at will, and no delegation shall prevent the exercise of any power or function by the Commissioner.

9.—(1.) The Commissioner shall furnish to the Treasurer annually, for presentation to the Parliament, a report on the working of this Act. Report by Commissioner.

(2.) In the report the Commissioner shall draw attention to any breaches or evasions of this Act which have come under his notice.

PART III.—THE LAND TAX.

10.—(1.) Subject to the provisions of this Act, land tax shall be levied and paid upon the unimproved value of all lands within the Commonwealth which are owned by taxpayers, and which are not exempt from taxation under this Act. Land tax on unimproved value.
Cf. N.S.W., 59
Vic. No. 15,
s. 10.

(2.) The land tax shall be at such rates as are declared by the Parliament. W.A. 1907,
No. 15, s. 9.

Taxable value.

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.

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

(a) in the case of an absentee—the total sum of the unimproved value of each parcel of the land.

(b) in the case of an owner not being an absentee—the balance of the total sum of the unimproved value of each parcel of the land, after deducting the sum of Five thousand pounds.

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

Date of ownership for purposes of tax.
Cf. N.Z., 1908, No. 95, s. 12 (1).

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

Provided that an owner of land who, before the thirtieth day of September, One thousand nine hundred and ten, 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 eleven, 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.
Cf. ib. s. 14.

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

(a) all land owned by a State, or by a municipal, local, or other public authority of a State ;

(b) all land owned by a Savings Bank regulated by any State Act ;

(c) all land owned by any society registered under a State Act relating to friendly societies or trade-unions ;

(d) all land owned by any building society registered as a building society under any Act or State Act, not being land of which the society has become owner by foreclosure of a mortgage ;

(e) 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 ;

(f) 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 ;

(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—

- (1) a place of worship for a religious society, or a place of residence for any clergy or ministers or order of a religious society ;
- (2) a charitable or educational institution not carried on for pecuniary profit ;
- (3) a building owned and occupied by a society, club or association, not carried on for pecuniary profit ;
- (4) a public library, institute, or museum ;
- (5) a show ground ;
- (6) a public cemetery or public burial ground ;
- (7) a public garden, public recreation ground, or public reserve ;
- (8) a public road ; or
- (9) a fire brigade station.

14. With respect to land which, under the last preceding section, is exempt from land tax—

Limitation of exemption.
Cf. N.Z., 1908,
No. 95, s. 15.

- (a) the exemption shall be limited to the owner specified in that section, and shall not extend to any other person who is the owner of any estate or interest in the land ; and
- (b) in the case of land owned by or vested in the Crown on any express or implied trust, the person entitled in equity to the rents and profits of the land shall, for the purposes of this Act, and to the extent to which he is so entitled, be deemed to be the owner of the land and be liable to land tax in respect thereof.

PART IV.—RETURNS, ASSESSMENTS, AND LIABILITY.

RETURNS.

15.—(1.) For the purposes of the assessment and levy of land tax, every taxpayer 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 noon on the thirtieth day of June then last past, and of the improved value and unimproved value of every parcel thereof, with such other particulars as are prescribed :

Taxpayer to furnish returns.
Cf. ib. ss. 13, 16.

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 of the two succeeding years 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, with such other particulars as are prescribed.

(2.) In addition to the returns specified in the last preceding sub-section, every person, whether a taxpayer or not, shall, as and when required by the Commissioner, make such further or other returns as the Commissioner requires for the purposes of this Act.

Returns deemed to be duly made
Cf. N.Z., 1908,
No. 95, s. 16 (f).

16. 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.

ASSESSMENTS.

Valuations of land.
Cf. ib. s. 17.

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

(2.) The Commissioner may obtain and use as valuations, or for the purpose of preparing valuations, any valuations made by or for any State or any authority constituted under a State.

Assessments to be made.
Cf. ib. s. 18.

18. 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.

19. If—

Assessment in case of default or unsatisfactory return.
Cf. ib. s. 19.

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

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.

Alterations of assessment.
Cf. ib. s. 20

20.—(1.) The Commissioner may at any time make all such alterations in or additions 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 :

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.

(2.) 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.—(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 two 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.

Alterations of assessments in certain cases.

(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 he 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, subject to a right of appeal from the alteration or addition, 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.

22. The validity of any assessment shall not be affected by reason that any of the provisions of this Act have not been complied with.

Validity of assessment.
Cf. N.Z., 1908,
No. 95, s. 20 (4).

23.—(1.) The production of any assessment or of any document under the hand of the Commissioner purporting to be a copy of an assessment shall—

Evidence.
Cf. ib. s. 20
(5) (6).

(a) be conclusive evidence of the due making of the assessment ; and

(b) be conclusive evidence that the amount and all the particulars of the assessment are correct ; except in proceedings on appeal against the assessment, when it shall be *prima facie* evidence only.

(2.) The production of any document under the hand of the Commissioner, purporting to be a copy of or extract from any return or assessment, shall for all purposes be sufficient evidence of the matter therein set forth, without producing the original.

24.—(1.) As soon as conveniently may be after a taxpayer's assessment is made, the Commissioner shall cause notice in writing of the assessment to be given to him.

Notice of assessment.
Cf. ib. s. 21.

(2.) The omission to give any such notice shall not invalidate the assessment.

LIABILITY.

25.—(1.) 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 :

Owner of freehold.
Cf. ib. s. 55.

Provided that, for the purpose of the assessment of a tenant for life of land, without power to sell, under a settlement made before the first day of July, One thousand nine hundred and ten,

or under the will of a testator who died before that day, the unimproved value of the land shall be calculated upon the basis of the rent which he obtains for the land, or which, if he let the land, he ought reasonably to be able to obtain; and for the purpose of this section rent, in the case of improved land, means so much of the whole rent as bears to the whole rent the proportion which the unimproved value of the land bears to the improved value.

*Cf. 45-6 Vic.
c. 33, s. 53.*

(2.) In this section "tenant for life" includes—

- (a) a tenant for the life of another;
- (b) a tenant for his own or any other life whose estate is liable to cease in any event during that life;
- (c) a person entitled to the income of land under a trust or direction for payment thereof to him during his own or any other life.

*Conditional
purchases.*

26. The holder of land under a purchase or a right of purchase from the Crown upon conditions, under the laws of a State relating to the alienation or disposition of Crown lands, shall be deemed to be the owner of the land if all the conditions other than the payment of purchase money have been fulfilled, but not otherwise.

*Lessees of land
leased after
commencement
of Act.*

27.—(1.) The owner of a leasehold estate in land, under a lease made after the commencement of this Act, not being in pursuance of an agreement made before the commencement of this Act, shall be deemed (though not to the exclusion of the liability of any other person) to be the owner of the fee-simple.

(2.) He shall be entitled to deduct, from the tax payable by him in respect of the land, an amount equal to the sum of the amounts payable in respect of the land by the owners of any freehold estate and of any precedent leasehold estate in the land.

(3.) Notwithstanding anything in this section, where the owner of the fee-simple of the land is exempt under section thirteen of this Act from taxation in respect of the land, a lessee of the land shall be assessed and liable for land tax as if the lease were made before the commencement of this Act and not otherwise.

*Lessors and
lessees of land
leased before the
commencement
of this Act.*

28.—(1.) The owner of a freehold estate in land who or whose predecessor in title has before the commencement of this Act entered into an agreement to make or granted a lease of the land shall, for the purpose of his assessment under this Act, be entitled, during the currency of the lease, to have the unimproved value (if any) of the lease deducted from the unimproved value of the land.

(2.) The owner of a leasehold estate in land, under a lease made or agreed to be made before the commencement of this Act, shall be deemed to be, in respect of the land, the owner of land of an unimproved value equal to the unimproved value (if any) of his estate; but if he has, before the commencement of this Act, entered into an agreement to make or granted a lease of the land, he shall be entitled, during the currency of that lease, to have the unimproved value (if any) of that lease deducted from the unimproved value of his estate:

Provided that where the owner of the leasehold estate has, within three years before the commencement of this Act, been the owner of a freehold estate in the land, he shall be assessed and liable to land tax as if his leasehold estate had been under a lease made after the commencement of this Act.

(3.) For the purposes of this section—

- (a) the unimproved value of a lease or leasehold estate of land means the amount by which the part of the unimproved value of the land corresponding to the unexpired term of the lease exceeds the value of the rent reserved by the lease, according to calculations based on the prescribed tables for the calculation of values ;
- (b) rent, in the case of a lease of improved land, means so much of the whole rent as bears to the whole rent the proportion which the unimproved value of the land at the date of the lease bore to the improved value :

Provided that, where onerous conditions for constructing buildings, works, or other improvements upon the land, or expending money thereon, are imposed upon the lessee, the Commissioner may assess the amount (if any) which ought, for the purposes of this section, to be added to the value of the rent in respect thereof, and the value of the rent shall be deemed to be increased by that amount accordingly.

29. Notwithstanding anything in the last two preceding sections, the owner of a leasehold estate under the laws of a State relating to the alienation or occupation of Crown lands or relating to mining (not being a perpetual lease without revaluation, or a lease with a right of purchase) shall not be liable to assessment or taxation in respect of the estate. Crown lessees.

30. A covenant or stipulation in a lease or agreement for a lease of land, which has or purports to have the purpose or effect of imposing on the lessee the obligation of paying taxes on the land— Covenant by lessee to pay land tax.

- (a) if the lease or agreement was made before the commencement of this Act—shall not be valid to impose on the lessee the obligation of paying land tax to any greater amount than the amount (if any) which would have been payable by the lessee if he had been the owner of the land included in the lease and of no other land ; and
- (b) if the lease or agreement was made after the commencement of this Act—shall be absolutely void.

31. 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 ; and a mortgagor shall be assessed and liable for land tax as if he were the owner of an unencumbered estate. Mortgages.
Cf. N.Z., 1908,
No. 95, s. 66.

Mortgagees.
Cf. N.Z., 1908,
No. 95, s. 67.

32. 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 ; and the mortgagor shall be deemed to be the primary taxpayer, and the mortgagee in possession to be the secondary taxpayer ; and there shall be deducted from the tax payable by the latter in respect of the land such amount (if any) as is necessary to prevent double taxation :

Provided further that the last preceding proviso shall not apply—

(a) to any mortgagee or person in possession whose possession began before the first day of July One thousand nine hundred and ten ; nor

(b) to any mortgagee or person in possession until a period of three years after he has entered into possession ;

but any such mortgagee or person in possession shall, if the mortgagor makes default in the payment of land tax in respect of the land, be responsible for the payment of the tax due by the mortgagor, which payment shall be deemed to be made by him on behalf of the mortgagor.

Trustees.
Cf. ib. s. 65.

33.—(1.) Any person in whom land is vested as a trustee shall be assessed and liable in respect of land tax as if he were beneficially entitled to the land :

Provided that where he is the owner of different lands in severalty, in trust for different beneficial owners who are not for any reason liable to be jointly assessed, the tax so payable by him shall be separately assessed in respect of each of those lands :

Provided also that when a trustee is also the beneficial owner of other land, he shall be separately assessed for that land, and for the land of which he is a trustee, unless for any reason he is liable to be jointly assessed independently of this section :

Amount of
exemption in
case of wills and
settlements
before 1st July,
1910.

Provided further that, in the case of land vested in a trustee, under a settlement made before the first day of July, One thousand nine hundred and ten, or under the will of a testator who died before that day, upon trust to stand possessed thereof for the benefit of a number of persons who are relatives of the settlor or testator, then, for the purpose of ascertaining the taxable value of the land owned by him as such trustee, there may be deducted from the unimproved value of the land, instead of the sum of Five thousand pounds as provided by paragraph (b) of sub-section (2) of section eleven of this Act, the aggregate of the following sums, namely :—

In respect of each share into which the land is in the first instance distributed under the settlement or will amongst such beneficiaries, the sum of Five thousand pounds, or the unimproved value of the share, whichever is the less.

(2.) A trustee shall in no case be deemed to be an absentee ; but any of the beneficiaries who are absentees shall be separately assessed and liable as absentees.

Absentees.

34. Where under a settlement made before the first day of July, One thousand nine hundred and ten, or under the will of a testator who died before that day, land is charged with an annuity—

Land charged with annuity under settlement or will before 1st July, 1910.

- (a) the value of the annuity shall be calculated according to the prescribed tables for the calculation of values ; and
- (b) there shall be deducted from the unimproved value of the land a sum which bears the same proportion to the value of the annuity as the unimproved value of the land bears to its improved value.

35. Subject to this Act, the owner of any equitable estate or interest in any land shall be assessed and liable in respect of land tax as if he were the legal owner of the estate or interest ; and the owner of the legal estate shall be deemed to be the primary taxpayer, and the owner of the equitable estate is to be the secondary taxpayer ; and there shall be deducted from the tax payable by the latter in respect of the land such amount (if any) as is necessary to prevent double taxation.

Equitable owners.
Cf. N.Z., 1908, No. 95, s. 64.

36.—(1.) Land owned by a married woman for her sole and separate use shall be liable to assessment and taxation as if she were unmarried.

Married woman.
Cf. N.S.W., 59 Vic. No. 15, s. 26 ; N.Z. 1908, No. 95, s. 114.

(2.) Where—

- (a) a husband has directly or indirectly transferred land to or in trust for his wife, or
- (b) a wife has directly or indirectly transferred land to or in trust for her husband,

(they not being judicially separated), the husband and wife shall, unless the Commissioner is satisfied that the transfer was not for the purpose of evading land tax, be deemed to be joint owners of all the land owned by either of them :

Provided that this sub-section shall not apply to settlements made before the thirtieth day of September, One thousand nine hundred and ten.

37.—(1.) Where, before or after the commencement of this Act, an agreement has been made for the sale of land, whether the agreement has been completed by conveyance or not—

Buyer and seller.
Cf. N.Z., 1908, No. 95, ss. 61, 62.

- (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 and at least fifteen per centum of the purchase money has been paid :

Provided that the Commissioner may exempt the seller from the provisions of this section, if he is satisfied that the agreement for sale has been made in good faith, and not for the purpose of evading the payment of land tax, and that the agreement is still in force; as to all which matters the decision of the Commissioner shall be final and conclusive.

(2.) In estimating the amount of purchase money which has been paid, all money—

- (a) owing by the purchaser to the seller, and secured by any mortgage or charge on the land ; or
 (b) lent to the purchaser by the seller ; or
 (c) owing by the purchaser to any other person, and directly or indirectly guaranteed by the seller,

shall be deemed to be unpaid purchase money.

(3.) When by virtue of this section the buyer and seller of any land are both liable for land tax in respect thereof, the buyer shall be deemed to be the primary taxpayer, and the seller to be the secondary taxpayer ; and there shall be deducted from the tax payable by the seller in respect of the land such amount (if any) as is necessary to prevent double taxation.

Joint owners.
 Cf. N.Z., 1908,
 No. 95, ss. 54 (3)
 59.

38.—(1.) Joint owners of land shall be assessed and liable for land tax in accordance with the provisions of this section.

(2.) The joint owners shall be jointly assessed and liable in respect of the land as if it were owned by a single person, without regard to their respective interests therein, and without taking into account any land owned by any one of them in severalty, or as joint owner with any other person.

(3.) Each joint owner of land shall in addition 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.

(4.) The joint owners in respect of their joint assessment shall be deemed to be the primary taxpayer, and each joint owner in respect of his separate assessment to be a secondary taxpayer ; and from the tax payable, in respect of his interest in the land, by each joint owner under the last preceding sub-section, there shall be deducted such amount (if any) as is necessary to prevent double taxation.

(5.) Joint owners shall in no case be deemed in respect of their joint assessment to be absentees ; but any of them who is an absentee shall be separately assessed and liable, under this section, as an absentee.

(6.) This section shall not apply in the case of joint owners who have made partition of their interests since the thirtieth day of June One thousand nine hundred and ten, and before the thirtieth day of September One thousand nine hundred and ten.

39.—(1.) All land owned by a company shall be deemed (though not to the exclusion of the liability of the company or of any other persons) to be owned by the shareholders of the company as joint owners, in the proportions of their interests in the paid-up capital of the company. Land owned by companies. Cf. N.Z. 1903, No. 95, s. 57.

(2.) The provisions of section thirty-eight of this Act shall apply accordingly (but so that the assessment and liability of the company shall be in lieu of the joint assessment and liability under sub-section two of that section), and the shareholders shall be separately assessed and liable, and entitled to deductions, in accordance with that section.

(3.) The term "shareholder," in this and the next following section, includes all persons on whose behalf a share in the company is held by a trustee or by any other person.

(4.) A company shall in no case be deemed to be an absentee ; but any of the shareholders who are absentees shall be separately assessed and liable as absentees. Cf. ib. s. 54 (4).

40.—(1.) Any two or more companies which consist substantially of the same shareholders shall be deemed to be a single company, and shall be jointly assessed and liable accordingly, with such rights of contribution or indemnity between themselves as is just. Companies having substantially the same shareholders. Cf. ib. s. 58.

(2.) Two companies shall be deemed to consist substantially of the same shareholders if not less than three-fourths of the paid-up capital of each of them is held by or on behalf of shareholders of the other. Shares in one company held by or on behalf of another company shall for this purpose be deemed to be held by shareholders of the last-mentioned company.

41.—(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 be deemed to be owned by the Society as trustee for the several Australian policy-holders as beneficial owners in severalty in proportion to the surrender values of their policies as determined according to a method to be prescribed. Mutual Life Assurance Societies.

(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 share of the profits of the society which the Australian policy-holders are entitled to receive, shall be deemed to be owned by the society as such trustee as aforesaid.

(3.) It shall not be necessary for the Assurance Society to make returns as to, nor for the Commissioner to assess, any policyholder whose beneficial interest in the lands so owned by the Society is less than an amount (not exceeding Twenty pounds) to be prescribed.

No disposition to be effective while possession retained.
Cf. N.Z., 1908 No. 95, s. 63.

42. Notwithstanding any conveyance, transfer, declaration of trust, settlement, or other disposition of land, whether made before or after the commencement 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.

Deductions to prevent double taxation.
See ss. 32, 35, 37, 38.

43. Where under this Act—

- (a) any person is deemed to be the secondary taxpayer in respect of any land or interest ; and
- (b) it is provided that there shall be deducted from the tax payable by the secondary taxpayer, in respect of the land or interest, such amount (if any) as is necessary to prevent double taxation,

the amount of the deduction (if any) shall be the amount by which the tax payable by the primary taxpayer is increased by the inclusion of the land or interest in his assessment :

Provided that the amount of the deduction shall not exceed the amount by which the tax payable by the secondary taxpayer is increased by the inclusion of the land or interest in his assessment:

Provided further that the secondary taxpayer shall be assessed and liable in respect of the land or interest, notwithstanding that the primary taxpayer is exempt from taxation in respect of the land or interest, or that there is no primary taxpayer in respect of the land or interest.

PART V.—APPEALS.

Appeal.

44.—(1.) Any taxpayer or person may within the prescribed time appeal to the High Court in its original jurisdiction, the Supreme Court or a County or District Court of a State, or such other Court as is specified in that behalf by proclamation, 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.) When the appeal is to the High Court or a Supreme Court, it shall be heard by a single Justice of the Court.

Pending appeal not to affect assessment.
CL 1b. s. 32.

45.—(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.

46.—(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.

(2.) The cost 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 High Court upon any question arising in the appeal which in the opinion of the Court is a question of law. The High 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 High Court, in its appellate jurisdiction, from any order made under sub-section (1.) of this section.

47.—(1.) The Justices of the High Court, or a majority of them, may make Rules of Court for regulating the practice and procedure in relation to appeals against assessments.

Rules of Court.

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

PART VI.—ACQUISITION OF LAND.

48. For the protection of the revenue against the undervaluation of land, 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 :—

Power of
Commonwealth
to acquire land
unless valuation
increased.
Of. N.Z., 1908
No. 95, s. 33.

(a) The Commissioner may apply to the High Court for a declaration that the Commonwealth is entitled to acquire the land under this Act.

(b) The application shall be heard by a Justice of the High Court, whose decision shall be final and without appeal ; and the owner of the land shall be entitled to be heard.

(c) If the Justice—

(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.

- (d) Thereupon the Governor-General may acquire the land on behalf of the Commonwealth ; and for that purpose may, within a reasonable time, by proclamation declare that the land is vested in the Commonwealth, 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 Commonwealth 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.
- (f) The provisions of the *Lands Acquisition Act* 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 Minister shall forthwith notify a Minister of the Crown for the State in which the land is situate that the land has been so acquired ; and if within three months after the notification the Government of the State requires the Commonwealth to convey the land to the State, in consideration of the payment by the State to the Commonwealth of the sum payable by the Commonwealth to the owner, together with the costs of conveyance and any expenses incurred by the Commonwealth in regard to the land acquired, the land shall be conveyed to the State accordingly.
- (h) If the Government of the State does not so require the Commonwealth to convey the land to the State, the Governor-General may authorize the use of the land for any public purpose of the Commonwealth for which it is required ; or, if it is not required for any public purpose, may authorize the disposal of it as he thinks fit.

PART VII.—COLLECTION AND RECOVERY OF TAX.

Date of payment
of tax.

N.S.W. 59 Vic.
No. 15, s. 47 ;
N.Z., 1908, No.
95, s. 91.

49. Land tax for each year shall be due and payable on such date as appointed in that behalf by the Governor-General by notice published in the *Gazette* not less than one month before the date so appointed.

Additional tax
in case of
default.

N.S.W. ib. s. 49
N.Z. ib. s. 92.

50. 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.

51.—(1.) Land tax shall be deemed when it becomes due or is payable to be a debt due to the King on behalf of the Commonwealth and payable to the Commissioner in the manner and at the place prescribed.

Recovery of tax.
N.S.W. 59 Vic.
No. 15, ss. 42, 51;
N.Z. 1908, No.
95, s. 93.

(2.) Any land tax unpaid including any additional tax may be sued for and recovered in any court of competent jurisdiction by the Commissioner suing in his official name.

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

Substituted
service.
N.Z., ib. s. 95.

(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.

53. 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.
Cf. N.Z. ib., s. 95.

(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.

(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.

54. No statute of limitations at any time in force shall bar or affect any action or remedy for recovery of land tax.

Statutes of
Limitations.
Cf. N.Z., ib. s.
100.

Remedy against
other persons
where taxpayer
makes default.
Cf. N.Z., 1908,
No. 95, s. 102.

55. Where a taxpayer makes a default in the payment of land tax, then without in any way releasing him from his liability the following provisions shall apply as long as the default continues :—

(a) If the tax is payable in respect of land subject to any lease or occupied by any person, then the lessee or occupier shall be responsible for the payment of the tax and it may be recovered from him as if he were the defaulting taxpayer.

(b) All payments made under this section by a lessee or occupier shall be deemed to be made on behalf of the defaulting taxpayer :

Provided that the responsibility of the lessee or occupier under this section shall only be to the extent of any rent or payments due by him to the taxpayer at the time of demand made or action brought by the Commissioner, or from time to time accruing due thereafter.

Tax to be a first
charge on land.
N.S.W., 59 Vic.
No. 15, s. 54 ;
N.Z., 1903,
No. 95 s. 99.

56.—(1.) Land tax shall until payment be a first charge upon the land taxed in priority over all other encumbrances whatever, 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 due inquiry but had no notice of the liability :

Provided further that a purchaser shall be deemed to have made due inquiry who has made inquiry of the Commissioner as prescribed.

Cf. 1906, No. 13,
s. 6.
N.Z., *ib.* s. 99
(2).

(2.) Where the Commissioner thinks it advisable to register the charge, he may lodge with the Registrar-General or Registrar of Titles or other proper officer of the State or part of the Commonwealth in which the land is situated 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 or other proper officer 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 incumbrance duly executed under the laws in force in that State or part of the Commonwealth.

Recovery of tax
paid on behalf of
another person.
N.Z. *ib.* s. 112.

57. Every person who, under the provision of 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 same out of any money in his hands belonging or payable to that other person.

Contribution
from taxpayers
jointly liable.
N.S.W., *ib.* s. 1
(2) ; N.Z. *ib.*
s. 113.

58. Where two or more persons are jointly liable to land tax, they shall each be liable for the whole tax on the land, but any of them who has paid the tax may recover contributions as follows :—

(a) A person who has paid the tax in respect of any land may recover by way of contribution from any other owner thereof a sum which bears the same proportion to the tax as the value of the estate of such other person bears to the whole value of the land.

- (b) Every person entitled to contribution in respect of land tax under this section may sue therefor in any Court of competent jurisdiction as money paid to the use of the person liable to contribute; or may retain or deduct the amount of the contribution out of any moneys in his hands belonging or payable to the person liable to contribute.

59. If within three years after any land tax has been paid it is discovered that too little in amount has been paid, the taxpayer liable for the tax shall forthwith pay the deficiency :

Payment of
deficiency.
Cf. N.Z., 1908,
No. 95, s. 15.

Provided that nothing in this section shall operate to limit or affect the liability of the taxpayer or any other person under section fifty-three of this Act.

60. 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 order the excess to be returned to the taxpayer entitled thereto.

Refund of
excess.
Cf. ib. s. 116.

PART VIII.—MISCELLANEOUS.

61. Every Company which is a taxpayer and which carries on business in Australia shall at all times be represented by a person residing in Australia duly appointed by the Company or by its duly authorized agent or attorney, and with respect to every such Company and person the following provisions shall apply :—

Public officer of
company.
N.S.W., 59 Vic.
No. 15, s. 43;
N.Z., 1908, No.
95, s. 8.

- (a) The person so appointed shall for the purposes of this Act be called the public officer of the Company.
- (b) The Company shall keep the office of public officer constantly filled, and 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 address for service, has been given to the Commissioner.
- (c) If the Company fails or neglects to duly appoint a public officer when and as often as such appointment becomes necessary, it shall be guilty of an offence.

Penalty : Fifty pounds for every day during which the failure or neglect continues.

- (d) Service of any document at the address for service or on the public officer of a Company shall be sufficient service upon the Company for all the purposes of this Act or the Regulations, 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 or the Regulations by a taxpayer, and in case of default shall be liable to the same penalties.

(*f*) Everything done by the public officer which he is required to do in his representative capacity shall be deemed to have been done by the Company. The absence or non-appointment of a public officer shall not exonerate the Company from the necessity of complying with any of the provisions of this Act or the Regulations, or from the penalties consequent on the failure to comply therewith, but the Company shall be liable to the provisions of this Act as if there were no requirement to appoint a public officer.

Agents and
trustees.
N.S.W., 59 Vic.,
No. 15, s. 14;
N.Z., 1908, No.
95, s. 9.

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

- (*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 authorized 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 authorized 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.

63. Every contract agreement or arrangement made or entered into, in writing or verbally, whether before or after the commencement of this Act, shall (except as provided by section thirty of this Act) so far as it has or purports to have the purpose or effect of in any way, directly or indirectly,

Contracts to evade tax void. N.S.W. 59 Vict. No. 15, s. 63; N.Z. 1908, No. 95, s. 103.

- (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.

64. The Commissioner, or any officer authorized 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. Cf. N.Z., 1908, No. 95, s. 104(c).

65.—(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 authorized 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. Cf., ib. s. 104 (d) (e).

(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 authorized 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.

66.—(1.) In any case where it is shown to the satisfaction of the Commissioner that a taxpayer liable to pay land tax has become bankrupt or insolvent, or has suffered such a loss that the exaction of the full amount of tax will entail serious hardship, a Board consisting of the Commissioner, the Secretary to the Treasury, and the Comptroller-General of Customs, 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. Cf., ib. s. 117.

(2.) The Commissioner shall be the Chairman of the Board, and the decision of the majority shall prevail.

(3.) The Minister shall cause to be laid before both Houses of Parliament as soon as may be after the close of the financial year a full statement of all cases in which, and the grounds on which, liability has been so released.

Obstructing officers.
N.S.W. 49 Vic. No. 15, s. 61; N.Z., 1908, No. 95, s. 108 (a).

67. Any person who obstructs or hinders any officer acting in the discharge of his duty under this Act or the Regulations, shall be guilty of an offence.

Penalty : Fifty pounds.

Offences.
N.S.W. ib. ss. 60, 61; N.Z. ib. s. 106.

68. Any person who—

- (a) fails or neglects to duly furnish any return as and when required by this Act or the Regulations 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 authorized 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 guilty of an offence.

Penalty : One hundred pounds.

Under-valuation of land.

69.—(1.) Any person who, with intent to defraud, in any return understates the unimproved value of any land, shall be guilty of an indictable offence.

Penalty : Five hundred pounds and 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 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 jury, the value shall be presumed, in the absence of evidence to the contrary, to have been understated with intent to defraud.

Evading taxation.
N.S.W. ib. s. 60; N.Z., ib., s. 106.

70. Any person who, by any wilful act default or neglect, or by any fraud art or contrivance whatever, evades or attempts to evade assessment or taxation, shall be guilty of an indictable offence.

Penalty : Five hundred pounds and treble the amount of the tax payment whereof he has evaded or attempted to evade ; or forfeiture of the land in respect of which the offence was committed, or any part thereof.

71.—(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-General may, by proclamation, declare that the estate or interest of that person in the land is forfeited to the Commonwealth.

Forfeiture of
land for
fraudulent
evasion &c.

(2.) The proclamation shall have the same effect as a proclamation under section forty-eight of this Act, and paragraphs (c) to (h), inclusive, of that section shall apply, except that—

- (a) the taxpayer shall not be entitled to any compensation ;
and
- (b) paragraph (g) of that section shall be read with the substitution of the improved value of the land, as assessed by the Commissioner, for the sum payable by the Commonwealth to the owner.

72. 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.

73. 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.

74. The Governor-General may make Regulations not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed for giving effect to this Act.

Regulations.