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# LAND TAX.

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No. 30 of 1918.

An Act to amend the *Land Tax Act* 1910-1914.

[Assented to 2nd December, 1918.]

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

Short title and citation.

1.—(1.) This Act may be cited as the *Land Tax Act* 1918.

(2.) The *Land Tax Act* 1910-1914 is, in this Act, referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Land Tax Act* 1910-1918.

Additional tax.

2. After section four of the Principal Act the following section is inserted :—

“4A. In addition to the land tax payable under the preceding provisions of this Act, there shall be payable an additional land tax equal to twenty per centum of the amount of land tax payable under the preceding provisions of this Act.”

Application of Act.

3. The amendment of the Principal Act made by this Act shall apply to assessments made for the financial year beginning on the first day of July One thousand nine hundred and eighteen.