

# LAND TAX.

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**No. 50 of 1941.**

An Act to amend the *Land Tax Act 1910-1940*.

[Assented to 3rd December, 1941.]

[Date of commencement, 31st December, 1941.]

**B**E 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 1941*.

(2.) The *Land Tax Act 1910-1940\**, as amended by this Act, may be cited as the *Land Tax Act 1910-1941*.

2. After section four of the *Land Tax Act 1910-1940* the following section is inserted :—

“ 4A. In addition to the land tax payable under the preceding provisions of this Act, there shall be payable in respect of land, the taxable value of which is in excess of Twenty thousand pounds, a super tax equal to—

Additional tax  
on land.

(a) twenty per centum of the amount of land tax payable under the preceding provisions of this Act in respect of that land ; or

(b) one per centum of the amount of the excess of the taxable value of that land over Twenty thousand pounds,

whichever is the lesser amount.”.

3. The amendment effected by this Act shall apply to all assessments for the financial year beginning on the first day of July, One thousand nine hundred and forty-one, and for each financial year thereafter.

Commencement.

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\* Act No. 21, 1910, as amended by No. 28, 1914 ; No. 30, 1918 ; No. 17, 1922 ; No. 29, 1927 ; No. 45, 1938 ; and No. 16, 1940.