

# LAND TAX ASSESSMENT.

## No. 23 of 1952.

### An Act to amend the *Land Tax Assessment Act 1910-1951*.

[Assented to 12th June, 1952.]

**B**E it enacted by the Queen'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 Assessment Act 1952*.

(2.) The *Land Tax Assessment Act 1910-1951*\* 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 Assessment Act 1910-1952*.

Commencement.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Taxable value.

3. Section eleven of the Principal Act is amended by omitting from paragraph (b) of sub-section (2.) the words "Five thousand pounds" and inserting in their stead the words "Eight thousand seven hundred and fifty pounds".

Joint owners.

4. Section thirty-eight of the Principal Act is amended by omitting from sub-section (7.) the words "Five thousand pounds" (wherever occurring) and inserting in their stead the words "Eight thousand seven hundred and fifty pounds".

Deductions  
under original  
and  
subsidiary  
settlements  
and wills.

5. Section thirty-eight A of the Principal Act is amended by omitting from sub-section (1.) the words "Five thousand pounds" (wherever occurring) and inserting in their stead the words "Eight thousand seven hundred and fifty pounds".

Application  
of amendments.

6. The amendments effected by this Act apply to all assessments for the financial year which began on the first day of July, One thousand nine hundred and fifty-one, and for all subsequent financial years.

\* Act No. 22, 1910, as amended by No. 12, 1911; No. 37, 1912; No. 29, 1914; No. 33, 1916; No. 29, 1923; No. 32, 1924; No. 50, 1926; No. 30, 1927; No. 34, 1928; Nos. 1 and 8, 1930; No. 64, 1932; No. 14, 1934; No. 5, 1937; No. 15, 1940; No. 77, 1946; Nos. 52 and 78, 1947; No. 88, 1948; No. 70, 1949; Nos. 51 and 80, 1950; and No. 28, 1951.