

## LAND TAX ABOLITION.

### No. 2 of 1953.

An Act to repeal the Acts of the Parliament relating to Land Tax, and for purposes connected therewith.

[Assented to 4th March, 1953.]

[Date of commencement, 1st April, 1953.]

**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.

1. This Act may be cited as the *Land Tax Abolition Act 1953*.

Repeal of  
Land Tax  
Acts.

2.—(1.) The Acts specified in the First Schedule to this Act are repealed.

(2.) The Acts specified in the first column of the Second Schedule to this Act are amended as respectively specified in the second column of that Schedule.

(3.) For all purposes in relation to land tax for any financial year before the financial year that commenced on the first day of July, One thousand nine hundred and fifty-two, the Acts referred to in the last two preceding sub-sections, and any regulations under any of those Acts, continue to have effect as if this Act had not been passed.

(4.) In any Act or regulations having effect by virtue of the last preceding sub-section—

(a) references to the Commissioner of Land Tax shall be read as references to the Commissioner of Taxation holding office under the *Taxation Administration Act 1953*;

(b) references to the Assistant Commissioner of Land Tax and to the Second Commissioner of Land Tax shall be read as references to the Second Commissioner of Taxation holding office under the *Taxation Administration Act 1953*;

(c) references to a Deputy Commissioner of Taxes shall be read as references to a Deputy Commissioner of Taxation referred to in the *Taxation Administration Act 1953*;

(d) references to a Valuation Board shall be read as references to a Valuation Board constituted under the *Taxation Administration Act 1953*; and

(e) references to a Chairman or a member of a Valuation Board shall be read as references to a Chairman or a member, respectively, of a Valuation Board constituted under the *Taxation Administration Act 1953*.

1953.

*Land Tax Abolition.*

No. 2.

(5.) A person is not entitled to payment of any salary, fee or allowance by reason of the operation of this section.

THE SCHEDULES.

FIRST SCHEDULE.

Sec. 2 (1.).

ACTS REPEALED.

*Land Tax Act 1910*  
*Land Tax Act 1914*  
*Land Tax Act 1922*  
*Land Tax Act 1927*  
*Land Tax Act 1938*  
*Land Tax Act 1940*  
*Land Tax Act 1941*  
*Land Tax Act 1952*  
*Land Tax Assessment Act 1910*  
*Land Tax Assessment Act 1911*  
*Land Tax Assessment Act 1912*  
*Land Tax Assessment Act 1014*  
*Land Tax Assessment Act 1916*  
*Land Tax Assessment Act 1923*  
*Land Tax Assessment Act 1924*  
*Land Tax Assessment Act 1926*  
*Land Tax Assessment Act 1927*  
*Land Tax Assessment Act 1928*  
*Land Tax Assessment Act 1930*  
*Land Tax Assessment Act (No. 2) 1930*  
*Land Tax Assessment Act 1934*  
*Land Tax Assessment Act 1940*  
*Land Tax Assessment Act 1951*  
*Land Tax Assessment Act 1952*  
*Land Tax Abolition Act 1952*

SECOND SCHEDULE.

Sec. 2 (2.).

ACTS AMENDED.

First Column. Acts amended.	Second Column. Amendments.
<i>Judiciary Act 1937</i>	The Schedule— Omit— "Land Tax Assessment Act 1910— 1934. Section 47—Repeal   <i>Land Tax Assessment Act 1910-1937.</i> "
<i>Defence (Transitional Provisions) Act 1946— 1951</i>	Section 12— Repeal
<i>Defence (Transitional Provisions) Act 1947</i>	Section 6— Repeal
<i>Defence (Transitional Provisions) Act 1948</i>	Section 7— Repeal
<i>Defence (Transitional Provisions) Act 1949</i>	Section 10— Repeal

SECOND SCHEDULE—*continued.*

ACTS AMENDED—*continued.*

Sec. 2 (2.).

First Column. Acts amended.	Second Column. Amendments.		
<p><i>Salaries (Statutory Offi- ces) Adjustment Act 1947</i></p>	<p>First Schedule— Omit— <i>"Land Tax Assess- ment Act 1910— 1946</i></p>	<p>Commissioner of Land Tax  Assistant Commissioner of Land Tax</p>	<p>Section 5— Omit from sub-sec- tion (5.) 'Two thous- and pounds', insert 'Three thousand pounds' Section 5— Omit from sub-sec- tion (5.) 'One thous- and five hundred pounds', insert 'Two thousand two hun- dred and fifty pounds' "</p>
<p><i>Salaries (Statutory Offi- ces) Adjustment Act 1950</i></p>	<p>First Schedule— Omit— <i>"Land Tax Assess- ment Act 1910— 1949</i></p>	<p>Commissioner of Land Tax  Assistant Commissioner of Land Tax</p>	<p>Section 5— Omit from sub-sec- tion (5.) 'Threethous- and pounds', insert 'Three thousand five hundred pounds' Section 5— Omit from sub-sec- tion (5.) 'Two thous- and two hundred and fifty pounds', insert 'Two thousand seven hundred and fifty pounds' "</p>