

TASMANIA

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**LAND TAX RATING AMENDMENT BILL 2014**

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# LAND TAX RATING AMENDMENT BILL 2014

*(Brought in by the Treasurer, the Honourable Peter Carl Gutwein)*

## A BILL FOR

### An Act to amend the *Land Tax Rating Act 2000*

Be it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:

#### 1. Short title

This Act may be cited as the *Land Tax Rating Amendment Act 2014*.

#### 2. Commencement

This Act commences on a day to be proclaimed.

#### 3. Principal Act

In this Act, the *Land Tax Rating Act 2000*\* is referred to as the Principal Act.

#### 4. Section 6 amended (General land)

Section 6 of the Principal Act is amended by inserting after subsection (3) the following subsections:

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\*No. 73 of 2000

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THIS BILL IS COGNATE WITH THE *TAXATION LEGISLATION (MISCELLANEOUS AMENDMENTS) BILL 2014*

*Land Tax Rating Amendment Act 2014*  
*Act No. of*

s. 5

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- (4) The amount of land tax payable in respect of land to which the apportioned assessed land value in respect of general land is assigned under section 19A(2)(b), 19B(2)(b) or 19C(2)(b) of the *Land Tax Act 2000* is to be calculated in accordance with Schedule 1 according to the apportioned assessed land value of the general land.
- (5) The amount of land tax payable in respect of land to which the apportioned assessed land value in respect of general land is assigned under section 30A(3)(b) of the *Land Tax Act 2000* is to be calculated in accordance with Schedule 1 according to the apportioned assessed land value of the general land.

**5. Repeal of Act**

This Act is repealed on the three hundred and sixty fifth day from the day on which it commences.