

(No. 29.)



1895.

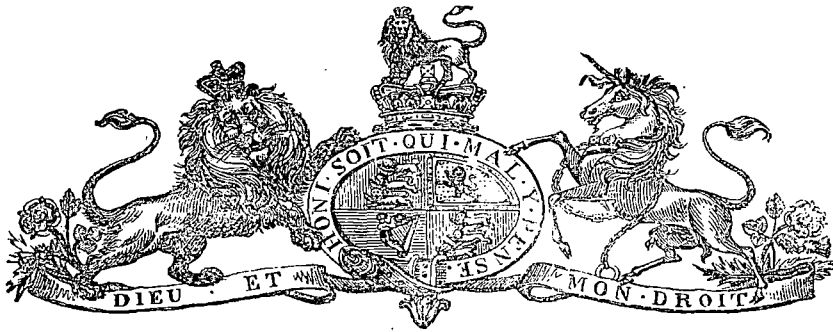
PARLIAMENT OF TASMANIA.

COMMISSIONER OF TAXES:

REPORT FOR 1894.

Presented to both Houses of Parliament by His Excellency's Command.

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Office of Taxes, Hobart, 21st June, 1895.

SIR,

I HAVE the honor to submit the following Returns, Nos. 1 to 7, explanatory of the work of the Land Tax Branch of the Department, and analysis of the results obtained under "The Income Tax Act, 1894":—

1. Return showing the Number of Items subject to Land Tax, and the Capital Value of the Properties in each District for the years 1889, 1890, 1891, 1892, 1893, and 1894.
2. Return showing the Number of Items subject to Land Tax, and Amount of Land Tax for each District for the year 1892; the Amount collected, and remaining due, on the 31st December, 1894.
3. Return showing the Number of Items subject to Land Tax, and Amount of Land Tax for each District for the year 1893; the Amount collected, and remaining due, on the 31st December, 1894.
4. Return showing the Number of Items subject to Land Tax, and Amount of Land Tax for each District for the year 1894; the Amount collected, and remaining due, on the 31st December, 1894.
5. Return showing the Number of Items, and Amount of Rural Police Rate for each District for the year 1892; the Amount collected, and remaining due, on 31st December, 1894.
6. Return showing the Number of Items, and Amount of Rural Police Rate for each District for the year 1893; the Amount collected, and remaining due, on the 31st December, 1894.
7. Return showing the Number of Items, and Amount of Rural Police Rate, for each District for the year 1894; the Amount collected, and remaining due, on the 31st December, 1894.

Return No. 1 shows a continued increase in the number of properties, but a decrease in the total values of £627,438, nearly 3 per cent. of the total assessed value, due to the shrinkage in the value of property; this decline in the value of property is very much larger than in any previous years.

The accounts for 1892 will now be closed, as practically all the recoverable items have been collected. The uncollected items for 1893 are slightly in excess of those at the same date in the previous years, but a large proportion has been collected since the 31st December. The outstanding items for 1894 show a large excess over those of any previous years; but from this amount a deduction has to be made for the rebate allowed on mortgages, and allowance for the balance being charged at the rate of 1*d.* in the £ instead of $\frac{1}{2}$ *d.*

The larger proportion of this amount has been collected since the 31st December.

The number of properties subject to Police Rate shows a small but steady increase; this is largely affected by the shifting population in the mining districts on the West Coast.

In addition to the usual work, the administration of the "Income Tax Act, 1894," has been imposed on this Department,—a more onerous duty than the whole of the work done previously by the Department.

Unlike the Real Estate Duty and Land Tax, for which the general public had been prepared by the assessment for Municipal purposes, this was an entirely new tax, and, owing probably to that cause, and also to the general disfavour with which it is regarded, the work of obtaining Returns of Income has been exceptionally difficult and laborious. This has been evidenced by the disinclination to give the necessary information to enable the Department to assess incomes, and by the comparatively large number of arbitrary assessments which the Department has been obliged to make under Section No. 33, Sub-section 3.

The difficulties inherent in construing the provisions of an Act so entirely new and of such varied application have largely added to the administration, and it is largely due to the zealous co-operation of my subordinates and the assistance of the Boards of Advice that the present measure of success has been obtained.

The usual number of taxpayers in proportion to the population, as shown by the analysis, is an evidence of the general depression through which the country has been passing.

The late date at which the Act came into operation, and consequent impossibility of obtaining and examining all the Returns so as to close the assessments for the year 1894 before the end of the year, has been a great disadvantage.

I append an analysis of the results.

I have the honor to be,
Sir,

Your obedient Servant,

FRANCIS BUTLER, *Commissioner of Taxes.*

The Honorable the Treasurer.
