



# VICTORIA GOVERNMENT GAZETTE.

Published by Authority.

[Registered at the General Post Office, Melbourne, for transmission by post as a newspaper.]

No. 155.]

SATURDAY, AUGUST 6.

[1921.

## REGULATIONS UNDER THE LAND TAX ACT 1915.

*At the Executive Council Chamber, Melbourne, the third day of August, 1921.*

PRESENT :

His Excellency the Governor of Victoria.

Mr. Lawson  
Mr. Clarke  
Mr. Baird

Mr. Angus  
Mr. Pennington.

**W**HEREAS by section 92 of the *Land Tax Act 1915* (6 Geo. V. No. 2680) it is enacted that the Governor in Council may make regulations not inconsistent with this Act for all or any of the purposes therein referred to: Now therefore His Excellency the Governor of the State of Victoria, by and with the advice of the Executive Council thereof, doth make the following Regulations, and doth direct that all previous Regulations made under the provisions of the said Act be annulled, that is to say :—

1. In construing these regulations and the forms thereunder, expressions used therein shall, unless the contrary intention appears, have the same meaning as in the *Land Tax Act 1915*.

2. In these regulations and the forms thereunder, if not inconsistent with the context, the expression "the Act" means the *Land Tax Act 1915*, and any Act to be read therewith, or as the same may be amended by any Act to be passed hereafter, and includes any regulations made thereunder. The expression "schedule" or "schedules" means schedule or schedules to these regulations, and wherever a reference is made to a "schedule" or "schedules" or a "form" or "forms," such reference shall, unless inconsistent with the context, be deemed to be followed by the words "or to the like effect."

### *Officers.*

3. All officers appointed for the purpose of carrying out the provisions of the *Income Tax Acts* shall be deemed without further authority to have been appointed for the purposes of carrying out the provisions of the Act.

4. Every assessor, clerk, receiver, and other officer appointed for the purpose of carrying out the provisions of the Act shall be under the direction and control of the Commissioner, and shall perform such duties as may be required by the Commissioner or be prescribed.

5. The Commissioner may direct that any assessor, clerk, receiver, or other officer as aforesaid shall be and act under the immediate control of any other person employed in the administration of the Act, and such assessor, clerk, receiver, or other officer as aforesaid shall obey all lawful commands and directions of such persons accordingly.

6. In the event of any default, misconduct, or negligence being alleged against any person employed in the administration of the Act, the Commissioner may forthwith prohibit such person from acting in such employment, and thereupon such person shall cease to act unless and until such prohibition is removed.

7. The Commissioner may either verbally or in writing from time to time, either generally or specially, require any person or class of persons employed in administering the Act to perform or observe any duty or class of duties and may give directions as to how the same is to be performed or observed and for the regulation of the conduct of any person or class of persons in the performance or observance of the same.

8. All constables are hereby required to aid in the execution of the Act, and to serve and execute such notices, orders, warrants, and documents as shall be to them directed either by name, or as a constable stationed at any place, by the Commissioner; and any constable who refuses or neglects so to do shall forfeit and pay a penalty of not less than £2 nor more than £5.

9. Every person in receipt of any emolument or remuneration from the Government of Victoria or any Department thereof shall at all reasonable times afford to all persons such information relating to land tax, and give such advice and assistance in filling up the requisite forms, as may be within his knowledge or power.

10. No assessor, clerk, receiver, officer, constable, or person employed in connexion with the administration of the Act, or who is in receipt of any emolument or remuneration from the Government of Victoria or any Department thereof, shall demand, take, or receive any gratuity, perquisite, or consideration for anything done by him by virtue of his office or under the authority of the Act other than his salary. Any person acting in contravention of this regulation shall forfeit and pay a penalty of not less than £2 nor more than £5 and shall be liable to be dismissed.

11. The following shall be the form of oath to be taken and subscribed by the Deputy Commissioners and by Officers, Clerks, Assessors, Receivers, and other persons appointed or employed under the Income Tax Acts or the *Land Tax Act 1915* :—

I of hereby swear that I will truly and faithfully, according to the best of my skill and knowledge, perform the duties imposed upon me by or under the Income Tax Acts or the *Land Tax Act 1915*, and that I will not divulge or communicate any matter or thing in relation to the Returns, Valuations, or Assessments made thereunder or any other matter coming to my knowledge in the performance of my said duties to any person whomsoever, except as may be authorized by law for the purpose of carrying into effect the provisions of the said Acts.

Sworn before me, at this day of 19 ,

12. A notification published in the *Government Gazette*, or given under the hand of the Commissioner that any person therein named has been appointed for the purposes of the Act shall be conclusive evidence of such appointment, without any further proof.

13. Subject as aforesaid, local assessors may be temporarily employed at such times and on such conditions as may be found necessary for the purpose of making valuations.

14. The Commissioner shall give not less than one month's public notice of the day on or before which returns of land shall be made and furnished by every owner of land within the meaning of the Act.

15. Returns of land for the purposes of the general assessment of land tax shall be made by every taxpayer, so as to disclose all liabilities to land tax at 12 o'clock noon, on the 31st day of December of any year as may be required by the Commissioner, and supplementary returns shall be made annually by every taxpayer, the total capital improved value of whose land does not exceed £3,000, so as to disclose the amount of principal due by him on registered mortgages, at 12 o'clock noon, on the 31st day of December of the year immediately preceding the year of assessment and the amount of interest actually paid under the said mortgages during the said year immediately preceding the year of assessment.

16. The notice to make returns shall be in the form Schedule A hereto.

17. The return to be furnished by every taxpayer under the provisions of Sec. 12 of the Act shall be in the form Schedule B hereto, and shall be furnished to the Commissioner as and when the Commissioner from time to time so requires him.

18. The supplementary return to be made annually by every taxpayer the total capital improved value of whose land does not exceed £3,000, shall be in the form Schedule C hereto.

19. The Commissioner may in any case accept a special form of return where in his opinion special circumstances render it desirable.

20. When several persons are co-owners, whether jointly or in common, or in severalty, a return shall be made by the owner first-named in the title deed to the land, giving the names and addresses of the other co-owners. A separate return shall be made for each co-ownership. Each co-owner shall include in his own individual return the share or interest to which he is entitled in the co-owned land, in addition to his interest in any other land.

21. When the owner of any land is permanently or temporarily out of Victoria the returns required to be made or furnished by or under the Act shall be made or furnished by the attorney under power of such owner, and if there be no such attorney then the returns shall be made or furnished by the agent, manager, or other representative in Victoria of or for such owner.

22. No person liable to furnish a return shall be exempted from any penalty he may have incurred by reason of his not having been supplied with a form of return, but every such person shall himself obtain all forms of returns he shall be required to furnish.

23. Every return shall be declared to by the person making the same, and if he be unable to write his name, his signature, which shall be made by his mark, shall be attested by a witness who shall subscribe thereto the usual form of attestation in such cases.

24. Every valuation shall be in the form Schedule D hereto, or as near thereto as circumstances will permit.

25. The valuation register shall be in the form Schedule E hereto.

26. The particulars to be set forth in the assessment roll shall be as contained in Schedule F, hereto.

27. The notice of assessment to be given by the Commissioner, pursuant to Section 21 of the Act shall be in the form Schedule G hereto, with such additions or variations of the particulars thereof as may in any particular case be required by the Commissioner.

28. Land tax shall be payable in one sum, on or before the 1st day of March in each year, and thereafter on such dates as shall be appointed in that behalf by the Governor in Council, and may be paid at the office of the Commissioner of Taxes, Railway Buildings, Flinders-street, Melbourne, by cheque, bank draft, money order or postal note payable in Victoria, or by cash.

29. Notice of objections to assessments shall be made in the form Schedule H hereto.

30. The Commissioner may, after receiving notice of objection, alter the assessment altogether or partly, in accordance with the requirements of such notice, and may not less than seven days before the day for the hearing of the objection give notice of such alteration in the form Schedule J (1) hereto, and thereupon the objection shall be deemed to be concluded so far as such objection is allowed, and no costs shall be claimed by or awarded to either party in respect of such objection or of the part so allowed.

31. After receiving notice in the form Schedule J (1) hereto, the taxpayer may, within seven days give to the Commissioner notice that he is dissatisfied with the assessment as altered or amended, and unless he so gives such notice the objection shall be deemed to be concluded, and in such case no costs shall be claimed by or awarded to either party. If the taxpayer does give such notice, the assessment as reduced shall be deemed to be the assessment objected to. The Commissioner shall make the necessary alterations or amendments in the assessment roll, so far as such objection is concluded.

32. If the Commissioner after receiving notice of objection in the form Schedule H hereto is of the opinion that the objection should not be allowed, either wholly or in part, he may give notice thereof to the taxpayer in the form Schedule J (2) hereto, and in default of written notification by the taxpayer that he accepts the decision as final, the Commissioner shall transmit the objection to the Assessment Court for hearing and determination as in the Act provided.

33. At the hearing of any objection, the taxpayer shall be limited to the grounds stated in his notice of objection.

34. The taxpayer or other person appearing for him shall first be heard in support of his objection, and after the Commissioner or person appearing on his behalf has been heard in reply, the Court shall determine the matter in dispute.

35. In any case in which a taxpayer has made default in furnishing any return or any information required by the Commissioner, or if any return or information furnished by such taxpayer shall have been defective or misleading, such taxpayer shall not be entitled to any costs on the hearing of any objection.

36. The certificate of the Commissioner that any default has been made or that any return or information is defective or misleading shall be conclusive evidence of the fact so certified.

37. The certificate of "charge" referred to in section 63 of the Act shall be in the form Schedule K hereto.

38. The notice and acknowledgment to be furnished to the Commissioner pursuant to section 52 of the Act shall be in the form Schedule L hereto. Such notice and acknowledgment shall be furnished within one month from the date of the change of ownership.

39. The forms in the Schedule hereto, or forms to the like effect varied by or with the approval of the Commissioner as circumstances require, shall form part of these regulations and shall be sufficient in law.

40. Such observations and directions as the Commissioner may think fit may be indorsed or noted on any form of return or notice and references to such observations may be inserted in the form.

41. The Commissioner may in any notice limit the scope or effect thereof as he shall think fit.

42. Every taxpayer shall give his postal address upon every return furnished by him, and shall give notice in writing of any change in his postal address within one month after such change and in default shall be liable to a penalty not exceeding £5. The Commissioner shall cause every such change to be entered in the assessment roll and valuation register.

43. Any taxpayer who has made any default in notifying any change in his postal address as required by the last preceding regulation shall not be entitled to avail himself of the fact of such change of address as a defence in any proceedings for the recovery of any tax or penalty for a breach of the Act or any regulation made thereunder.

44. For the purposes of any notice the postal address of any person as described in any valuation register or assessment roll in force at the time shall be deemed to be the usual or last known place of abode or business of such person.

45. Notices to be given by the Commissioner may by his order be signed by an officer authorized by the Commissioner in that behalf, and any notice purporting to be so signed by order of the Commissioner shall be as valid and effectual as if signed by the Commissioner.

46. The name of the Commissioner if printed or stamped shall in all cases be a sufficient signature, and any book, document, or writing bearing or purporting to bear his name as a signature, whether in writing, printing, or stamping, shall be deemed to have been duly signed by him, and judicial notice shall be taken thereof as his signature accordingly.

47. Every person who wilfully tears, damages, or destroys any form of return, book, notice, or document belonging to or issued by the Commissioner, or who applies or uses any such form or document except for the purposes of the Act, or who under any pretence of being a person required to make a return fills up or furnishes to the Commissioner any return which he is not required to make, shall for every such offence be liable to a fine of £10.

48. Any taxpayer applying for information as to particulars of any entry in the valuation register or assessment roll shall produce notice of the assessment in respect of which he desires such information, or if there be no assessment such evidence of identity as the Commissioner may require, unless the Commissioner dispenses with such production.

49. No person shall impersonate any taxpayer for the purpose of obtaining any information under the Act, and any person so doing shall be liable to a penalty not exceeding £50.

50. The fees chargeable for supplying certified copies of entries of the valuations appearing in the valuation register shall be not less than 1s. nor more than £3 3s. in each case, as the Commissioner determines, provided that the fee chargeable for supplying a certified copy in any case where a new valuation is necessary, in order that the Commissioner may satisfy himself that the valuation is correct, or where the taxpayer requires a new valuation to be made shall be:—

(a) When the valuation does not exceed £500—10s. 6d.

(b) When the valuation exceeds £500, but does not exceed £1,000—£1 1s.

(c) For each additional £1,000 or part of £1,000 after the first £1,000 of such valuation—10s. 6d.

For the purposes of this regulation when valuations are required of two or more properties belonging to the same owner and situate in the same district, the properties may be taken as one property and fees charged accordingly.

51. For the purpose of giving effect to the provisions of the Act relating to the returns to be furnished by, the assessments to be made upon, and the tax to be paid by any company being an owner of land in Victoria within the meaning of the Act, every such company shall at all times be represented, by a person residing in Victoria who shall be duly appointed by the company or by some attorney or agent having power to appoint such person for the purposes of the Act, and the following provisions shall have effect:—

- (a) Such person shall be called the public officer of the company for the purposes of the Act, and shall be appointed within three months after the commencement of the Act, or after the company becomes an owner of land in Victoria within the meaning of the Act, whichever shall last happen.
- (b) Every company which fails or neglects to make an appointment to the office of a public officer pursuant to this regulation, or to keep the office constantly filled as aforesaid, and every person who acts as agent or manager or representative of such company shall be liable to a penalty not exceeding Five pounds a day for every day during which such failure or neglect continues.
- (c) Every public officer shall be answerable for the doing of all such acts, matters, or things as are required to be done by the company by virtue of the Act.
- (d) Everything done by any such public officer which he is required to do in his representative capacity shall be deemed to have been done by such company.
- (e) The office of public officer shall be kept constantly filled by making fresh appointments thereto as may be necessary, and no appointment shall be deemed duly made until after notice thereof in writing specifying the name of the officer, and an address for service has been given to the Commissioner.
- (f) It shall not be necessary in any case to prove that any officer or person is or was the public officer of the company or acting in its business; and
- (g) The absence or non-appointment of a public officer shall not exonerate any company from the necessity of complying with any of the provisions of the Act; but every such company shall be liable to the provisions of the Act as if this regulation had not been made.

52. Nothing in these regulations contained shall affect any special arrangement, whether of a general nature or relating to a particular case which may be made between the Commissioner and any permanent head or principal officer of any public department, or any local authority or any statutory public body with reference to the amount of fee or fees to be charged for a certified copy of a valuation or valuations, or with reference to any annual contribution in lieu of fees which would otherwise be chargeable under these regulations.

**SCHEDULES.**

**SCHEDULE A.**

*Land Tax Act 1915.*

**NOTICE TO MAKE RETURNS.**

Notice is hereby given that in pursuance of the *Land Tax Act 1915*, and the regulations made thereunder, every person having any interest in land in Victoria, whether as owner of the freehold or leasehold estate, executor, trustee, beneficiary, life tenant, mortgagee in possession, purchaser on credit or deferred payments, vendor of an uncompleted dealing (where less than 15 per cent. of purchase money has been paid) public officer of a Company, or any person who is deemed to be an owner within the meaning of the said Act, is hereby required to duly make and furnish to me on or before the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, a return, in the prescribed form, of all lands of which he had an interest as aforesaid at noon of \_\_\_\_\_, 19\_\_\_\_. And further notice is hereby given that every such return shall in all cases be addressed to the State Commissioner of Taxes, and be delivered at or forwarded by post to the office of the State Commissioner of Taxes, Land Tax Branch, Flinders-street, Melbourne.

Any person or company failing or neglecting to furnish a return at the prescribed time, is liable under the said Act to be prosecuted and to pay a penalty not exceeding £100, but not less than £2, and any person or company making any false return or evading or attempting to evade the payment of any tax under the said Act is liable to a further penalty of treble the amount of tax evaded or attempted to be evaded.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.  
 Commissioner of Taxes.

**SCHEDULE B.**

*Land Tax Act 1915.*

RETURN of Land as at 12 o'clock noon on the 31st day of December, 1920, to be made by every person who was an owner of land at 12 o'clock noon on the 31st day of December, 19\_\_\_\_.

Owner's Surame  
 Christian Name in full  
 Occupation  
 Address for Service }  
 of Notices, &c. }

**DECLARATION.**

I \_\_\_\_\_ the person making this return do hereby declare that the several matters and things herein stated and also those indorsed hereon are, to the best of my knowledge and belief, true and correct in every particular, and disclose without reservation or exception a true and accurate statement of all lands owned or leased by me, or in which I had a beneficial interest, at 12 o'clock noon on the 31st day of December, 19\_\_\_\_.

Dated the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.  
 Signature \_\_\_\_\_

If this return is made in respect solely of land jointly owned these particulars should be furnished.

[NOTE.—Each joint owner must in addition make a separate return including his interest in the lands of the joint or co-ownership as well as all lands he holds in severalty.]

Names of Joint or Co-owners.	Occupations.	Postal Address of Joint or Co-owners.	Proportionate Share of Each.

If this return is made in respect solely of a Trust Estate, this statement should be made by the senior or active trustee.

[NOTE.—Each beneficiary must also furnish his own individual return including his proportionate share of the land herein mentioned and any other land of which he is an owner.]

The Trust Estate of	Names of Persons Beneficially Entitled.	Residence.	Nature of Interest.	Proportionate Share of Each.	Date Distributable.

If this return is made in respect of individual lands the taxpayer's proportionate interest or share (if any) in any joint ownership or Trust Estate should be shown on next page and the names of the other joint owners or Trust Estate should also be stated opposite the item.

SCHEDULE B—continued.

PARTICULARS OF LAND.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018</
---	---	---	---	---	---	---	---	---	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	--------



SCHEDULE B—continued.  
DESCRIPTION AND VALUE OF IMPROVEMENTS.

Item No. 10.	Description.	Amount.	Item No. 11.	Description.	Amount.	Item No. 12.	Description.	Amount.	Item No. 13.	Description.	Amount.	Item No. 14.	Description.	Amount.	Item No. 15.	Description.	Amount.	Item No. 16.	Description.	Amount.	Item No. 17.	Description.	Amount.	Item No. 18.	Description.	Amount.
	Dwelling-house or Homestead .. .. .																									
	Shops, &c. .. .. .																									
	Woolshed .. .. .																									
	Milking Shed .. .. .																									
	Creamery .. .. .																									
	Barns .. .. .																									
	Stables .. .. .																									
	Drains .. .. .																									
	Clearing .. .. .																									
	Ring-barking .. .. .																									
	Fences .. .. .																									
	Dams .. .. .																									
	Tanks .. .. .																									
	Vineyards .. .. .																									
	Orchards .. .. .																									
	Lucerne Pastures .. .. .																									
	Other Improvements .. .. .																									
	Total																									

PARTICULARS OF MONEY OWING BY ME, AND SECURED BY REGISTERED MORTGAGE IN EXISTENCE AT 30TH SEPTEMBER, 1910.

Mortgagee's Surname.	Christian Name.	Address.	Amount of Mortgage.	Amount owing at 31. 10. 10, net including interest.	Rate per cent.	Date of Mortgage.	Registered Number of Mortgage.	Amount of Interest—1st January to 31st December.		Particulars of Land on which Mortgage is secured.
								Paid.	Owing.	

NOTE.—These particulars are only required where the total capital value of all lands is £3,000 or less, and the present mortgage was in existence on 30. 9. 10.



SCHEDULE C.

Land Tax Act 1915.

MORTGAGE RETURNS FOR YEAR ENDING 31ST DECEMBER, 19

Owners of taxable lands not exceeding £3,000 of capital value including improvements thereon, any portion of which is subject to mortgage, are required to furnish particulars set forth below, in order that they may derive the benefit of the deduction to which they are entitled in respect of the interest on the mortgage of their lands.

This return should be delivered or forwarded by post to the Commissioner of Taxes on or before the 19 day of

Commissioner of Taxes.

(Name of Mortgagor)  
(Occupation)  
(Postal Address)

PARTICULARS OF MONEY OWING BY OWNERS OF TAXABLE LAND, AND SECURED ON MORTGAGE OF SUCH LAND.

Person to whom the money is owing.		Address.	Amount of Mortgage.	Amount owing on 31st Dec. exclusive of interest.	Rate per cent. of Interest.	Mortgage.		Due Date of Interest.	Amount of Interest from 1st January to 31st December, 19	
Surname.	Christian Name.					Date.	Registered No.		Paid.	Owing.
			£	£					£	£

PARTICULARS OF SECURITY HELD BY THE ABOVE-MENTIONED MORTGAGOR.

The undermentioned land subject to Land Tax, shown in Land Tax Assessment Notice No. , is included in the above-mentioned mortgage.

Assessment No.	Mortgage No.	Description of Land from Notice of Assessment.	Unimproved Value as Assessed.

Note.—If all the land owned by the person making this Return is included in this one mortgage that fact should be stated, and such reply will be deemed a sufficient answer. Without these particulars the Commissioner will be unable to make the statutory deduction in respect of mortgage interest from the tax on the unimproved value of the land.

I, the person making the foregoing Return, do solemnly and sincerely declare—firstly, that the same contains true and accurate details of the several matters and things set forth; and, secondly, that the mortgage shown therein is a mortgage of land, on account of which I am legally entitled to deduct from the tax payable upon such land a sum equal in amount to 1-40th part of the proportionate part of the interest derivable from the whole mortgage of such land.

Dated the

day of

19

(Signature.)



SCHEDULE D2.  
Land Tax Act 1915.  
FORM OF VALUATION.

Full Name of Owner

Asst. No.

Occupation

Address

Description.	Item 1.	Item 2.	Nature of Improvements.	Details of Improvements, Item 1.			Details of Improvements, Item 2.		
				£	s.	d.	£	s.	d.
Municipality ..			Dwelling-house ..						
County ..			Shop, &c. ..						
Parish ..			Wool-shed ..						
City or Town ..			Milking-shed ..						
Street ..			Creamery ..						
Allotment ..			Barns ..						
Section ..			Stables ..						
Portion ..			Drains ..						
Area or Dimensions ..			Clearing ..						
Volume ..			Ring-barking ..						
Folio ..			Fences ..						
Capital Value ..	£	£	Dams ..						
Unimproved Value ..	£	£	Tanks ..						
Value of Improvements	£	£	Vineyards ..						
Occupier ..			Orchard ..						
Rental (if any) ..			Lucerne Pastures ..						
			Other Improvements						
General Remarks :—				Total ..			Total ..		

Signature of Valuer

Date



SCHEDULE G.

VICTORIA.

Land Tax Act 1915.

NOTICE TO PAY LAND TAX FOR THE YEAR 19

Based on Assessment Roll.

R. ....

Take notice that, pursuant to the *Land Tax Act 1915*, and in accordance with the Assessment Roll, the Land Tax payable by you for the year 19 is as set out hereunder.

I hereby require you to pay the amount due on or before the day of , 19

	Amount of Tax.		
	£	s.	d.
Unimproved value of land	£		
Net amount of tax payable			

Dated the day of 19

Commissioner of Taxes.

SCHEDULE H.

Land Tax Act 1915.

NOTICE OF OBJECTION.

To the Commissioner of Taxes,  
Melbourne.

I hereby give you notice that I object to the assessment (No. -- ) of my land as shown in the Assessment Notice and Statement accompanying same, on the ground that the description, area, and valuation of such land or the assessment thereof should be—

[Here set out particulars.]\*

for the following reasons:—

[Here set out reasons.]

Name—

Occupation—

Address for service—

Date—

\*State here items referred to, also the Capital Value, Unimproved Value, and Value of Improvements of each item as claimed by taxpayers.

SCHEDULE J1.

Land Tax Act 1915.

DECISION OF COMMISSIONER ON OBJECTION.

To

I have considered the objection made by you to Assessment No. , and have decided to allow the same *in part*, and the assessment has been amended as shown hereunder, and I require you to notify me within seven days of your acceptance or rejection of the assessment as now amended. In the absence of any such notification, the objection, so far as same is not allowed, will be transmitted to the Assessment Court for hearing and determination on a date to be fixed.

Particulars of Assessment as amended.

	£	s.	d.
Unimproved value of Land ... .. £			
Deduct 1-40th of amount of interest paid on mortgage ...			
<b>Net amount of tax payable ... ..</b>			

Dated at Melbourne this            day of            19            Commissioner of Taxes.

SCHEDULE J2.

Land Tax Act 1915.

DECISION OF COMMISSIONER ON OBJECTION.

To

I have considered the objection made by you to Assessment No. , and do not allow the same. Unless, therefore, the objection be withdrawn, it will be transmitted to the Assessment Court for hearing and determination on a date to be fixed.

Dated at Melbourne this            day of            19            Commissioner of Taxes.

SCHEDULE K.

Land Tax Act 1915.

LAND TAX CHARGE.

The Registrar of Titles  
General.

I hereby certify that there are arrears of Land Tax payable in respect of the land hereunder described, and I have to request that this charge may be registered as an encumbrance on the title to the said land.

County.	Parish.	Allotment.	Section.	Portion.	Area.	Volume Book.	Folio Memorial.

[Insert here the register number from the Land Tax Assessment Notice.]  
No.

Commissioner of Taxes.

Land Tax Act 1915.

SCHEDULE L.

NOTICE AND ACKNOWLEDGMENT OF TRANSFER, CONVEYANCE, OR CONTRACT FOR SALE AND PURCHASE.

* Vendor's Surname.	Christian Name.	Address.

I, \_\_\_\_\_ being the person whose name is inscribed in the Valuation Register as the owner of certain lands more particularly referred to in Assessment numbered \_\_\_\_\_ hereby give you notice that by a <sup>†</sup> Transfer Contract of Sale dated the \_\_\_\_\_ day of \_\_\_\_\_ 19 I <sup>†</sup> transferred contracted to sell to—

* Purchaser's Surname.	Christian Name.	Occupation.	Address.

All that piece of land described as under, viz. :—

Allotment.	Section or Portion.	Parish.	City, Town, or Town-ship.	Street.	Subdivision.		Area or Dimensions.	Title.	
					Lot No.	Plan No.		Volume.	Folio.

\* If a joint-ownership, estate, trust, corporation, or company, state full names thereof.  
 † Strike out words not applicable.  
 ‡ Assessment number under which Vendor has paid tax on property disposed of.

The amount of the Consideration Money for the sale of the said land was £ \_\_\_\_\_ of which sum \_\_\_\_\_ has already been paid and possession was delivered to the purchaser on the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

Vendor's Signature—

Date—

Witness—

And I, the said \_\_\_\_\_ hereby acknowledge that I am now the owner of the said land within the meaning of the Land Tax Act 1915 of the Parliament of Victoria and that the statements made above are true and correct.

Purchaser's Signature—

Date—

Witness—

Capital Value, £ \_\_\_\_\_ ; Unimproved Value, £ \_\_\_\_\_ ; Value of Improvements, £ \_\_\_\_\_

And the Honorable Harry Sutherland Wightman Lawson, His Majesty's Acting Treasurer for the State of Victoria, shall give the necessary directions herein accordingly.

F. W. MABBOTT,  
 Clerk of the Executive Council.

