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Schedule 1 - Fees

Land Tax Regulations 2010

Version current from 15 February 2012 to date (accessed 18 October 2018 at 12:25)



TASMANIA

Land Tax Regulations 2010

I, the Governor in and over the State of Tasmania and its Dependencies in the Commonwealth of Australia, acting with the advice of the Executive Council, make the following regulations under the Land Tax Act 2000 .

6 December 2010

PETER G. UNDERWOOD

Governor

By His Excellency's Command,

MICHAEL AIRD

Treasurer

1. Short title

These regulations may be cited as the Land Tax Regulations 2010 .

2. Commencement

These regulations take effect on 27 December 2010.

3. Interpretation

In these regulations –

Act means the Land Tax Act 2000 .

4. Prescribed fees

The fees specified in Schedule 1 are prescribed as the fees payable for the matters to which they respectively relate.

5. Amendment of assessment

An amendment of an assessment of land tax made under the Land and Income Taxation Act 1910 for any financial year ending on or before 30 June 2000 is to be made under that Act as if it had not been repealed.

6. Repatriation Health Card

For the purposes of section 19(a)(ii) of the Act, a Repatriation Health Card - For All Conditions, with a war widow or war widower endorsement, issued under the Veterans' Entitlements Act 1986 of the Commonwealth is prescribed to be equivalent to a Pensioner Concession Card.

7. Prescribed owner of land

[Regulation 7 Inserted by S.R. 2012, No. 1, Applied: 15 Feb 2012] For the purposes of the definition of "owner" in section 3A of the Act, the following persons are prescribed:

(a) in the case of land not registered under the Land Titles Act 1980 and subject to a mortgage or other encumbrance under which a person is entitled to an equity of redemption, the person for the time being having that equity of redemption;

(b) in the case of land not registered under the Land Titles Act 1980 and not subject to a mortgage or other encumbrance –

(i) if a person is entitled to an estate of freehold in the land for his or her life, that person; or

(ii) if subparagraph (i) does not apply, the person entitled to an estate in fee simple in the land.

SCHEDULE 1 - Fees

Regulation 4

1. Application for search under section 42(1) of the Act, 6 fee units.
2. Issue of certificate under section 42(2) of the Act, 1.5 fee units.

Displayed and numbered in accordance with the *Rules Publication Act 1953*.

Notified in the *Gazette* on 15 December 2010

These regulations are administered in the Department of Treasury and Finance.