

New Zealand.

## ANALYSIS.

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1895, No. 70.

AN ACT to amend the Land and Income Assessment Acts.

Title.

[18th October, 1895.]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

1. The Short Title of this Act is "The Land and Income Assessment Acts Amendment Act, 1895." Short Title.

2. In this Act, if not inconsistent with the context,— Interpretation.

"Assessment Acts" includes "The Land and Income Assessment Act, 1891" (hereinafter called "the principal Act") and its amendments:

"Native land" means land owned by or held in trust for Maoris:

"Occupier" means any person having or enjoying in any way or for any purpose whatsoever the use of Native land:

"Person" includes "firm" and "company."

(1.) *Land-tax and Income-tax.*

3. Section ten of "The Land and Income Assessment Acts Amendment Act, 1893," is hereby amended by the addition of the following words at the end thereof:—

"Provided that the Commissioner shall send demand to such person or company of the amount of such tax, and the additional ten per centum shall not, except in cases of wilful neglect, be added thereto until the expiration of fourteen days from the date of such demand.

Proviso to section 10 of "The Land and Income Assessment Acts Amendment Act, 1893."

Section 25 of the principal Act amended.

4. Section twenty-five of the principal Act is hereby amended by omitting the word "own," and inserting in lieu thereof the word "official."

(2.) *Non-resident Agents.*

Non-resident agent to obtain license to carry on business in lieu of paying income-tax.

5. Whereas the provisions of section nineteen of "The Land and Income Assessment Act Amendment Act, 1892," have been found inconvenient in practice in the case of agents who do not permanently reside in the colony (hereinafter called "non-resident agents"): Be it therefore enacted as follows:—

- (1.) The aforesaid section nineteen is hereby amended by inserting next after the words "sells or disposes of" the words "or offers or exposes for sale or disposition, whether by sample or otherwise."
- (2.) It shall not be lawful for any non-resident agent to commence or to carry on business in the colony as such agent without a license from the Commissioner so to do.
- (3.) Such license shall be in the prescribed form, and shall continue in force until the expiration of twelve months from the date on which it is issued.
- (4.) The fee payable in respect of such license shall be such sum, not exceeding fifty pounds, as is from time to time prescribed.
- (5.) Such license-fee, when paid, shall release the licensee, and also his principal or principals, from all liability for income-tax in respect of such business as aforesaid for the period during which the license continues in force.
- (6.) If any question at any time arises whether any person is or is not a non-resident agent, the Commissioner shall decide, and his decision shall be final.
- (7.) Every non-resident agent shall be liable to a penalty of not exceeding twenty pounds for every day during which he carries on such business without such license.
- (8.) The Governor in Council may from time to time make regulations prescribing the form of such license, the amount of the license-fee, and all such other matters as he thinks necessary in order to give full effect to the provisions of this section.

(3.) *Additional Exemptions from Tax.*

Additional exemptions.

6. In addition to the exemptions specified in the Assessment Acts, it is hereby declared that the following shall be exempt from taxation thereunder, that is to say: All land owned and mortgages held by or on behalf of any religious body, the proceeds of which land or mortgages are devoted to the support of aged or infirm ministers, or of widows or orphan children of ministers.

(4.) *Land-tax in respect of Native Land.*

Native land occupied by other than a Maori liable to ordinary land-tax.

7. (1.) Native land occupied by any other person than a Maori shall be liable to one-half the ordinary duties of land-tax (but not to the graduated tax) in respect of the Maori land-owner's interest in such land.

(2.) If such Native land is held by a trustee (not being a Maori), in trust for the Maori owner, the tax shall be payable by the trustee, and may by him be deducted from any moneys received in respect of the rents and profits of the land.

(3.) In all other cases the tax shall be payable by the occupier of such Native land, and may by him be deducted from his rent, or be recovered under the provisions of section thirty-seven of the principal Act.

(4.) This section shall be read as part of division one of Schedule A of the principal Act.

8. (1.) Mortgages held by or in trust for Maoris shall be liable to the ordinary duties of land-tax. Mortgages held by Maoris also liable.

(2.) If the mortgagee (not being a Maori) is the trustee, the tax shall be payable by him, and may by him be deducted from any moneys received in respect of the interest or principal payable under the mortgage, or be recovered under section thirty-seven as aforesaid.

(3.) In all other cases the tax shall be payable by the mortgagor, and may by him be deducted from the interest or principal payable under the mortgage, or be recovered under section thirty-seven as aforesaid.

(4.) This section shall be read as part of division two of Schedule A of the principal Act.

9. In all cases, except where such lands or mortgages are held by trustees (not being Maoris), the occupier of the land or the mortgagor under the mortgage is hereby constituted the agent of the Maori owner for all purposes of the Assessment Acts, and it shall be sufficient notification if the Commissioner serves such agent with a notice setting forth the land or mortgage, as the case may be, in respect of which the tax is payable, the assessment thereof, and the amount of the tax. Occupier of land or mortgagor deemed agent of Maori owner.

10. (1.) The aforesaid duties of land-tax in respect of Native land and mortgages held by or in trust for Maoris shall be deemed to be imposed, and the assessment shall accordingly be made and the duties be levied and paid, for the year ending the thirty-first day of March, one thousand eight hundred and ninety-five, subject to the provisions of this Act. Date from which such tax payable.

(2.) All assessments and notices heretofore made and given by the Commissioner in respect of the aforesaid duties are hereby declared to be valid and sufficient for all purposes of the Assessment Acts. Assessments validated.

11. Subclause (2) of subsection one of section sixteen of the principal Act is hereby modified in so far as it in any way conflicts with any of the foregoing provisions of this Act. Section 16 of principal Act modified.