

# Land-tax (Annual) Act 1922

Public Act 1922 No 3  
Date of assent 23 August 1922

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**An Act to fix the Rates of Land-tax for the Year commencing on the First Day of April, Nineteen hundred and twenty-two.**

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

**1 Short Title.**

This Act may be cited as the Land-tax (Annual) Act, 1922, and shall be read together with and deemed part of the Land and Income Tax Act, 1916.

**2 Rates of land-tax for year commencing 1st April, 1922.**

For the year commencing on the first day of April, nineteen hundred and twenty-two, land-tax shall be assessed, levied, and paid, pursuant to Part I of the Finance Act, 1917, at the rates specified in the Schedule hereto.

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**Schedule****Rates of Land-tax for the Year commencing on the 1st April, 1922.**

1. Where the unimproved value on which land-tax is payable does not exceed £1,000, the rate of land-tax shall be 1d. for every £1 thereof.
2. Where the unimproved value on which land-tax is payable exceeds £1,000, the rate of land-tax shall be 1d. for every £1 thereof, increased by one twenty-thousandth part of 1d. for every £1 in excess of £1,000, but so as not to exceed in any case the rate of  $7\frac{1}{4}$ d. in the £1.
3. In addition to the land-tax payable as provided in clause 1 or clause 2 of this Schedule, as the case may be, there shall in every case be payable by way of land-tax an amount equal to 20 per centum of the land-tax so payable.