TASMANIA

LAND TAX (EXEMPTION EXTENSION) ORDER (No. 2) 2019

STATUTORY RULES 2019, No. 28

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LAND TAX (EXEMPTION EXTENSION) ORDER (No. 2) 2019

I make the following order under section 19F(1) of the *Land Tax Act 2000*.

Dated 21 May 2019.

PETER GUTWEIN Treasurer

1. Short title

This order may be cited as the Land Tax (Exemption Extension) Order (No. 2) 2019.

2. Commencement

This order takes effect on the day on which its making is notified in the *Gazette*.

3. Principal Act

In this order, the *Land Tax Act 2000** is referred to as the Principal Act.

4. Section 19D amended (Limited exempt land: new properties available for rent)

Section 19D(1)(c) of the Principal Act is amended by omitting "7 February 2021" and substituting "30 June 2023".

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5. Section 19E amended (Limited exempt land: former short-stay accommodation properties)

Section 19E(3) of the Principal Act is amended by omitting "30 June 2019" from the definition of *eligible period* and substituting "30 June 2023". Printed and numbered in accordance with the Rules Publication Act 1953.

Notified in the Gazette on 5 June 2019.

This order is administered in the Department of Treasury and Finance.

EXPLANATORY NOTE

(This note is not part of the order)

This order amends the *Land Tax Act 2000* by extending, until 30 June 2023, the eligible period that applies in respect of a land tax exemption for certain newly constructed properties, and former short-stay accommodation premises, in certain circumstances.