TASMANIA

LAND TAX (EXEMPTION EXTENSION) ORDER 2023

STATUTORY RULES 2023, No. 25

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LAND TAX (EXEMPTION EXTENSION) ORDER 2023

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

Dated 22 May 2023.

MICHAEL DARREL JOSEPH FERGUSON Treasurer

1. Short title

This order may be cited as the *Land Tax* (Exemption Extension) Order 2023.

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 "30 June 2023" and substituting "30 June 2024".

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 2023" from the definition of *eligible period* and substituting "30 June 2024".

Land Tax (Exemption Extension) Order 2023 Statutory Rules 2023, No. 25

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

Notified in the Gazette on 31 May 2023.

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 the eligible periods that apply in respect of a land tax exemption for certain newly constructed properties, or former short-stay accommodation premises, in certain circumstances.