1913. NEW ZEALAND.

LAND-TAX

(PARTICULARS RELATIVE TO) COLLECTED IN 1911-12, AND IN 1908-9, 1909-10, AND 1910-11.

Return to an Order of the House of Representative dated the 3rd July, 1912.

Ordered, "That there be laid before this House a return showing—(1) The additional amount of land-tax, both ordinary and graduated, collected and owing for the year ended 31st March, 1912, in consequence of the provisions of the Land for Settlements Act, 1908, substituting the computation of land-tax on the increased value inserted in all subsidiary rolls for the valuation roll prepared by the Valuer-General; (2) that a similar return be furnished for each of the years ended on the 31st March, 1909, 1910, and 1911; and (3) that, in addition to the above, the said returns show the respective amounts collected and owing in each provincial district."—(Mr. McCallum.)

RETURN.

1. The additional amount of ordinary land-tax collected and owing for the

Total £21,564 4 7

- 2. I regret to say that we find it is now impossible to furnish the information desired, as the details necessary to compile a return for past years have not been retained.
- 3. This information, I am sorry to say, I am also unable to supply, as a taxpayer's lands, no matter in what provincial district they are situated, are added together for the purpose of ascertaining the amount of land-tax payable, and it is therefore impossible to show separately the amounts paid in each district. Land in one district may be subject to mortgage, and in another district may be unencumbered. The Department adds all together, and allows deductions of all mortgages, no matter on what lands they may be owing.

Land and Income Tax Department, 26th June, 1913.

Commissioner of Taxes.

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