

FEDERAL LAND TAX.

The tax is upon unimproved value of land throughout the Commonwealth. In the case of residents in the Commonwealth, the tax is as follows:—

Under £5,000—unimproved value—Exempt.

INCREASE OF RATE OF TAX.

Moved by the financial needs of Australia, arising from war conditions; the Parliament passed into law a measure increasing the rate of Land Tax applicable to estates already in the taxable field,

The original measure provided for a gradually ascending scale beginning at 1d. in the £ on the first £1 in excess of £5,000 unimproved value, and thereafter increasing by 1/30,000th of 1d. for each £1 of value up to £75,000, when the average rate over the whole estate became 3d., and the rate on any excess over £75,000 became a flat rate of 6d. in the £.

Under the new scale the rate of acceleration was increased from 1/30,000th of 1d. to 1/18,750th of 1d. for each successive £1 of value, and after £75,000, when an average rate of 5d. in the £1 over the whole estate was reached, a flat rate of 9d. in the £1 applied to the excess value over £75,000. The change of scale has resulted in an additional revenue of £446,100 for the financial year 1914-15.

ABSENTEES.

All Australian land-owners who leave Australia to participate in the war are being treated as residents entitled to the general exemption of £5,000 provided for resident owners and to assessment at the lower rate of tax applicable to such persons.

Where land is owned in more than one State, returns should be sent to the Federal Commissioner of Land, "Rialto," Melbourne. Where owned in one State only, to the Deputy Commissioner of Land Tax for the State in which the land is situated

CABLES

From the Commonwealth and New Zealand.

	s.	d.	s.	d.
Europe—	-	-	3	0
South Africa—	-	-	3	0
Cape Colony Cape Town	-	-	-	-
and other places -	-	-	2	3
Natal, Durban -	-	-	2	3
Other places -	-	-	2	6
Southern Rhodesia -	-	-	2	9
Northern " -	-	-	2	8
Egypt—	-	-	3	0
Alexandria and 1st Region	-	-	3	5
2nd Region -	-	-	3	7
3rd Region -	-	-	3	5
Honolulu -	-	-	3	4½
New York, via Pacific -	-	-	2	8
New York, via Eastern -	-	-	4	2
Other parts of U.S.A. -	2	4	2	8
Argentina -	-	-	5	8½
China -	-	-	2	6
Japan -	-	-	3	10
India, Burmah and Ceylon	-	-	2	6
Straits Settlements	-	-	2	6
Canada -	2	4	3	4

From the Commonwealth (except Tasmania).

To New Zealand -	-	-	-	4½d.
Fiji (Suva), Levuka -	-	-	-	8d.
Norfolk Island -	-	-	-	3d.
New Caledonia -	-	-	-	9d.
Tasmania -	-	-	-	1s. 16 words

From Tasmania

New Zealand -	-	-	-	4½d.
Norfolk Island -	-	-	-	3½d.
Fiji -	-	-	-	8½d.
New Caledonia -	-	-	-	9½d.

From New Zealand.

To the Commonwealth -	-	-	-	4½d.
Fiji -	-	-	-	8d.
Norfolk Island -	-	-	-	3d.
New Caledonia -	-	-	-	1s. 1d.

*On Cables for Levuka the local charge for messages between Suva and Levuka (1s. for each message not exceeding 10 words, and 1½d. for each additional word) is collected from the receiver.