



Land and Income Assessment Acts Amendment Act 1895

- Citation:** 59 V. No 70
- Date of Assent:** 18 August, 1895
- Commencement:** Date of Assent
- Repeal:** Repealed 1900, No 49
- Amendments:** -
- Type of Legislation:** Public
- Subject:** Govt Admin Specific to Maori/Maori Land
- Relevant Sections:**
- s2: Native land means land owned by or held in trust for Maori.
 - s7 - 11: *Land tax in respect of Native land.*
 - s7(1) Native land occupied by person other than Maori liable to half ordinary duties of land tax.
 - (2) If held by trustee, tax payable by trustee.
 - (3) In all other cases tax payable by occupier and may be deducted from rent.
 - s8: Mortgages held by Maori also liable for land tax.
- Commentary:** Imposes tax on Maori interest in Maori lands with Ward saying "that as long as the land is occupied and the rent is being paid, we tax it whether it has passed through the Native Land Court or not".
- Cross Reference:** NZPD vol 90 (1895) 161 - 188
NZPD vol 91 (1895) 157, 217 - 225, 339 - 340.