1911.

NEW ZEALAND.

LAND-TAX:

NUMBER OF CROWN TENANTS WHO HAVE PAID TAX DURING 1910–11.

Return to an Order of the House of Representatives dated the 9th August, 1911.

Ordered, "That there be laid before this House a return similar to B.-24F, 1907, showing the number of Crown tenants who paid land-tax for the year ended 31st March, 1911."—(Mr. WHITY.)

Land and Income Tax Department, Wellington, 18th October, 1911.

Memorandum for the Right Hon. the Prime Minister, Wellington.

I ATTACH a return ordered by the House of Representatives on the 9th August, 1911, showing the number of Crown tenants who paid land-tax for the year ending 31st March, 1911. I attach a copy of my report, dated 24th July, on a similar return supplied for last year, which applies to this return also.

G. F. C. CAMPBELL,
Commissioner of Taxes.

RETURN.

NUMBER of Crown tenants who paid land-tax for the year ended 31st March, 1911... ... 1,001

G. F. C. CAMPBELL,
Commissioner of Taxes.

Land and Income Tax Department, Wellington, 18th October, 1911.

Land and Income Tax Department, Wellington, 18th October, 1911.

Memorandum for the Hon. the Acting Minister of Finance, Wellington.

I SHOULD like to point out that although the return is strictly in accordance with the wording of the order of the House, yet I do not think the result warrants the labour entailed in the preparation.

It is impossible to say how many of the 1,001 taxpayers stated in the return would be taxable if they had not other land or mortgages. Many of these taxpayers have other land besides the Crown lease, and many have mortgages. The fact that a taxpayer has a Crown lease does not necessarily mean that the tax he pays is in respect of that lease. His leasehold interest may be mortgaged, and he may really pay no tax in respect of it, although he would appear in the return if he paid tax on other land or mortgages. Then, on the other hand, there are probably many Crown lessees who have other land and mortgages but who are not taxable, owing to the fact that the mortgages on their other land exceed the unimproved value of both freehold and leasehold interest, thus rendering their Crown leasehold interest exempt. Were these persons assessed separately for their Crown lease they would be taxable thereon.

The return is what it purports to be—viz., the number of Crown tenants who are taxpayers; but it does not necessarily represent the number who pay tax on their Crown leases.

It has cost the Department a considerable sum to take out this return, and I have grudged the time spent upon it when other work is in arrears.

G. F. C. CAMPBELL,
Commissioner of Taxes.

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