

## Notes

<sup>1</sup> This is a compilation of the *Soil and Land Conservation Act 1945* and includes the amendments made by the other written laws referred to in the following table.

**Compilation table**

Short title	Number and Year	Assent	Commencement	Miscellaneous
<i>Soil Conservation Act 1945</i>	15 of 1945	9 January 1946	1 July 1946 (see <i>Gazette</i> 28 June 1946 p.789)	Short title subsequently amended (see note under section 1)
<i>Soil Conservation Act Amendment Act 1955</i>	32 of 1955	24 November 1955	24 November 1955	
<i>Decimal Currency Act 1965</i>	113 of 1965	21 December 1965	Sections 4 to 9: 14 February 1966 (see section 2 (2); balance: 21 December 1965	
<i>Soil Conservation Act Amendment Act 1967</i>	67 of 1967	5 December 1967	17 November 1972 (see <i>Gazette</i> 17 November 1972 pp.4382-3)	
<i>Metric Conversion Act 1972</i>	94 of 1972	4 December 1972	The relevant amendments, as set out in The Second Schedule took effect on 1 January 1974 (see section 4 (2) and <i>Gazette</i> 26 October 1973 p.4087)	The Second Schedule was inserted by the <i>Metric Conversion Act Amendment Act 1973</i> (Act No. 19 of 1973)
<i>Soil Conservation Act Amendment Act 1974</i>	40 of 1974	15 November 1974	28 February 1975 (see <i>Gazette</i> 28 February 1975 p.721)	
<i>Acts Amendment (Statutory Designations) and Validation Act 1981, section 4</i>	63 of 1981	13 October 1981	13 October 1981	
<i>Acts Amendment (Soil Conservation) Act 1982</i>	42 of 1982	14 May 1983	1 October 1982 (see <i>Gazette</i> 1 October 1982 p.3886)	
<i>Acts Amendment (Financial Administration and Audit) Act 1985, section 3</i>	98 of 1985	4 December 1985	1 July 1986 (see <i>Gazette</i> 30 June 1986 p.2255)	Section 4: savings and transitional
<i>Soil and Land Conservation Amendment Act 1988</i>	46 of 1988	30 November 1988	Sections 15 and 16 (a) deemed operative 16 September 1988 (see section 2 (2) and <i>Gazette</i> 16 September 1988 p.3637); section 16 (b) deemed operative 1 April 1988 (see section 2 (3)); balance: 20 January 1989; (see section 2 (1) and <i>Gazette</i>	

Short title	Number and Year	Assent	Commencement	Miscellaneous
			20 January 1989 p.110)	
<i>Agricultural Legislation (Penalties) Amendment Act 1989, section 3</i>	20 of 1989	1 December 1989	15 December 1989 (see <i>Gazette</i> 15 December 1989 p.4513)	
<i>Soil and Land Conservation Amendment Act 1990</i>	91 of 1990	17 December 1990	Definitions of “the trust” and “the Trust Fund” in section 4 (c), section 12 and items 1 (b), 2 and 3 of the Schedule: 28 October 1995 (see <i>Gazette</i> 27 October 1995 p.4937); balance: 3 May 1991; (see <i>Gazette</i> 3 May 1991 p.1936)	Section 15: transitional <sup>4</sup>
<i>Rates and Charges (Rebates and Deferments) Act 1992, section 52 (2)</i>	31 of 1992	19 June 1992	1 July 1992 (see <i>Gazette</i> 26 June 1992 p.2643)	
<i>Financial Administration Legislation Amendment Act 1993, section 11</i>	6 of 1993	27 August 1993	Deemed operative 1 July 1993 (see section 2 (1))	
<i>R &amp; I Bank Amendment Act 1994, section 13</i>	6 of 1994	11 April 1994	26 April 1994 (see <i>Gazette</i> 26 April 1994 p.1743)	
<i>Local Government Amendment Act 1994, section 42</i>	27 of 1994	23 June 1994	Deemed operative 1 July 1994	
<i>Acts Amendment (Public Sector Management) Act 1994, section 3 (2)</i>	32 of 1994	29 June 1994	1 October 1994 (see <i>Gazette</i> 30 September 1994 p.4948)	
<i>Stock (Brands and Movement) Amendment Act 1994, section 40</i>	46 of 1994	27 September 1994	17 May 1995 (see <i>Gazette</i> 16 May 1995 p.1839)	
<i>Soil and Land Conservation Amendment Act 1994</i>	47 of 1994	27 September 1994	25 October 1994	
<i>Statutes (Repeals and Minor Amendments) Act 1994, section 4</i>	73 of 1994	9 December 1994	9 December 1994	
<i>Bank of Western Australia Act 1995, section 44</i>	14 of 1995	4 July 1995	1 December 1995 (see sections 2 (3) and 9 (1) and <i>Gazette</i> 29 November 1995 p.5529)	
<i>Water Agencies Restructure (Transitional and Consequential</i>	73 of 1995	27 December 1995	1 January 1996 (see section 2 and <i>Gazette</i> 29 December 1995 p.6291)	

Short title	Number and Year	Assent	Commencement	Miscellaneous
<i>Provisions) Act 1995,</i> section 188				
<i>Local Government (Consequential Amendments) Act 1996,</i> section 4	14 of 1996	28 June 1996	1 July 1996 (see section 2)	
<i>Financial Legislation Amendment Act 1996,</i> section 64	49 of 1996	25 October 1996	25 October 1996 (see section 2 (1))	
<i>Transfer of Land Amendment Act 1996,</i> section 153 (1)	81 of 1996	14 November 1996	14 November 1996 (see section 2 (1))	
<i>Acts Amendment (Land Administration) Act 1997,</i> Part 54 and sections 141 and 142	31 of 1997	3 October 1997	30 March 1998 (see section 2 and <i>Gazette</i> 27 March 1998 p.1765)	
<i>Statutes (Repeals and Minor Amendments) Act 1997,</i> section 111	57 of 1997	15 December 1997	15 December 1997 (see section 2)	
<i>Soil and Land Conservation Amendment Act 1999</i>	4 of 1999	25 March 1999	12 June 1999 (see section 2 and <i>Gazette</i> 11 June 1999 p.2533)	
<i>Taxation Administration (Consequential Provisions) Act 2002</i> s. 22 <sup>8</sup>	45 of 2002	20 March 2003	1 July 2003 (see section 2 and <i>Gazette</i> 27 June 2003 p.2383)	
<i>Public Transport Authority Act 2003</i> s. 168	31 of 2003	26 May 2003	1 Jul 2003 (see s. 2(1) and <i>Gazette</i> 27 Jun 2003 p. 2384)	

2 Footnote no longer required.

3 Repealed by the Conservation and Land Management Act 1984 (Act No. 126 of 1984), section 147.

4 Section 15 of the Soil and Land Conservation Amendment Act 1990 (Act No. 91 of 1990) reads as follows —

“

#### 15. Transitional

- (1) The amendments made by sections 5 and 6 of this Act to sections 7 and 7A, respectively, of the principal Act do not affect the continuity or tenure of the offices referred to in sections 7 and 7A of the principal Act.
- (2) The amendments made by section 7 of this Act to section 9 of the principal Act do not affect the continuity of the body formerly known as the Soil Conservation Advisory Committee and now to be known as the Soil and Land Conservation Council, and the tenure of office of those persons who are members of that body immediately before those amendments come into operation shall

cease upon the coming into operation of those amendments, but without affecting their eligibility to be reappointed.

”

5 Now known as Minister for Primary Industries.

6 Now known as Agriculture Western Australia.

7 Footnote no longer applicable.

8 The *Taxation Administration (Consequential Provisions) Act 2002* s. 3 and 4 and Pt. 4 read as follows:

“

**3. Relationship with other Acts**

The *Taxation Administration Act 2003* is to be read with this Act as if they formed a single Act.

**4. Meaning of terms used in this Act**

The Glossary at the end of the *Taxation Administration Act 2003* defines or affects the meaning of some of the words and expressions used in this Act and also affects the operation of other provisions.

## **Part 4 — Transitional provisions**

### **Division 1 — Interpretation**

**33. Definitions**

In this Part —

“**commencement day**” means the day on which the *Taxation Administration Act 2003* comes into operation;

“**old Act**” means —

- (a) an Act repealed by section 5;
- (b) the old Stamp Act; or
- (c) section 41 of the *Metropolitan Region Town Planning Scheme Act 1959* as in force immediately before the commencement day;

“**old Stamp Act**” means the *Stamp Act 1921* as in force immediately before the commencement day;

“**substantive provisions**”, in relation to an old Act, means the provisions of the old Act other than those dealing with matters dealt with in the *Taxation Administration Act 2003*.

### **Division 2 — General transitional provisions**

**34. General transitional arrangements**

- (1) Section 37(1) of the *Interpretation Act 1984*, except paragraphs (a) and (b), does not apply in relation to the repeal of an old Act.
- (2) The repeal of an old Act does not, unless the contrary intention appears —
  - (a) affect any right, interest, title, power or privilege created, acquired, accrued, established or exercisable or any status or capacity existing prior to the repeal;
  - (b) affect any duty, obligation, liability, or burden of proof imposed, created, or incurred prior to the repeal;

- (c) subject to section 11 of *The Criminal Code* and section 10 of the *Sentencing Act 1995*, affect any penalty or forfeiture incurred or liable to be incurred in respect of an offence committed against the old Act; or
  - (d) affect any investigation, legal proceeding or remedy in respect of any such right, interest, title, power, privilege, status, capacity, duty, obligation, liability, burden of proof, penalty or forfeiture.
- (3) Subject to subsections (4) and (5) —
  - (a) a right, interest, title, power, privilege, duty, obligation, liability or burden of proof referred to in subsection (2)(a) or (b) may be exercised or enforced;
  - (b) a penalty or forfeiture referred to in subsection (2)(c) may be imposed and enforced; and
  - (c) an investigation, legal proceeding or remedy referred to in subsection (2)(d) may be instituted, continued, or enforced,
 as if the substantive provisions of the relevant old Act —
  - (d) had not been repealed;
  - (e) were a taxation Act for the purposes of the *Taxation Administration Act 2003*; and
  - (f) had been amended to make any modifications necessary for this section to have effect.
- (4) If an objection, appeal or other legal proceeding (the “**action**”) was instituted under an old Act and was not finally determined before the commencement day —
  - (a) the action may be continued;
  - (b) any requirement to pay interest on an amount of tax determined in the action to have been overpaid applies and may be enforced;
  - (c) any penalty may be imposed and enforced; and
  - (d) any decision, order or determination made in the action has effect, and may be enforced,
 as if this Act and the taxation Acts had not commenced.
- (5) If the time limited by an old Act for doing anything is longer than the time limited by a taxation Act for doing the equivalent thing under that Act, then in relation to a matter to which subsection (3) applies, the time limited under the old Act applies in relation to the doing of the thing under the taxation Act.
- (6) If the time limited by an old Act for commencing proceedings in relation to an offence under that Act is shorter than the 5 year period limited by section 111 of the *Taxation Administration Act 2003*, then despite section 111, proceedings in relation to an offence under the old Act (including an offence under a provision of the old Act that is continued in force under this Part) cannot be commenced after the expiry of the shorter period provided for by the old Act.
- (7) In this section a reference, in relation to the *Stamp Act 1921*, to the repeal of the old Act is a reference to the amendment of the Act by the *Stamp Amendment Act 2003*.

**35. Commissioner not to increase tax liability**

Despite Part 3 Division 1 of the *Taxation Administration Act 2003*, the Commissioner must not make a reassessment that increases the amount of tax a person is liable to pay in relation to anything that happened before the commencement day if the reassessment could not have been made under the relevant old Act.

**36. Delegations**

A delegation made under an old Act and in force immediately before the commencement day continues in force on and after that day as a delegation made under section 10 of the *Taxation Administration Act 2003*.

**Division 3 — Debits tax**

**37. Certificates of exemption from tax (*Debits Tax Assessment Act 1990*, s. 11)**

- (1) A certificate issued under section 11 of the *Debits Tax Assessment Act 1990* and in force immediately before the commencement day continues in force on and after that day as a certificate issued under section 10 of the *Debits Tax Assessment Act 2002*.
- (2) Where section 13(1) of the *Debits Tax Assessment Act 2002* applies in relation to a certificate issued under section 11 of the *Debits Tax Assessment Act 1990* the Commissioner cannot make a reassessment of the amount of debits tax payable on a debit for the purpose of giving effect to that section more than 3 years after —
  - (a) if the financial institution has recovered the amount of the debits tax paid on the debit from the customer — the date on which that amount was recovered; or
  - (b) otherwise — the date on which the debits tax on the debits was paid.

**Division 4 — Land tax**

**38. Exemptions for certain home unit owners (*Land Tax Assessment Act 1976*, s. 19)**

If the amount of land tax payable on land for the financial year commencing on 1 July 2001 was assessed under section 19 of the *Land Tax Assessment Act 1976*, then on and after the commencement day section 16 of the *Land Tax Assessment Act 2002* applies in relation to that land as if that assessment had been made under section 16.

**39. Inner city residential property rebate (*Land Tax Assessment Act 1976*, s. 23AB)**

A notice given by the Commissioner under section 23AB(7) of the *Land Tax Assessment Act 1976* and in force immediately before the commencement day continues in force on and after that day as a notice under section 28(4) of the *Land Tax Assessment Act 2002*.

**40. Land tax relief Acts**

Despite —

- (a) the repeal of the *Land Tax Assessment Act 1976* and *Land Tax Act 1976*; and
- (b) the amendment of section 41 of the *Metropolitan Region Town Planning Scheme Act 1959*,

on and after the commencement day the *Land Tax Relief Act 1991* and *Land Tax Relief Act 1992* apply as if the substantive provisions of the Acts mentioned in paragraphs (a) and (b) —

- (c) had not been repealed;
- (d) were a taxation Act for the purposes of the *Taxation Administration Act 2003*; and
- (e) had been amended to make any modifications necessary for this section to have effect.

#### **Division 5 — Pay-roll tax**

**41. Treatment of certain contributions (*Pay-roll Tax Assessment Act 1971, Sch. 2 cl. 5*)**

Despite the repeal of the *Pay-roll Tax Assessment Act 1971*, Schedule 2 clause 5 of that Act continues to apply on and after the commencement day in relation to contributions wholly or partly in respect of services performed or rendered before 1 July 1997 as if that Act had not been repealed.

**42. Reassessments and refunds (*Pay-roll Tax Assessment Act 1971, s. 19*)**

Despite sections 16(3), 20(3) and 22(4) of the *Pay-roll Tax Assessment Act 2002* and section 16(1)(a) of the *Taxation Administration Act 2003*, the Commissioner is not required to make a reassessment of the amount of pay-roll tax payable by an employer in respect of wages paid or payable before the commencement day unless an application for a reassessment is made within 2 years after the tax was paid.

#### **Division 6 — Stamp duty**

**43. Adhesive stamps (*Stamp Act 1921, s. 15, 21 and 23*)**

- (1) Despite its repeal by the *Stamp Amendment Act 2003*, section 15 of the old Stamp Act continues in force for 12 months after the commencement day in relation to adhesive stamps that were affixed on instruments before that day.
- (2) Despite their repeal by the *Stamp Amendment Act 2003*, sections 21 and 23 of the old Stamp Act continue in force for 3 months after the commencement day in relation to adhesive stamps that were affixed on instruments before that day.
- (3) If adhesive stamps affixed to an instrument have been cancelled in accordance with the old Stamp Act (including the provisions of the old Stamp Act continued in force by subsections (1) and (2)) the instrument is taken to have been endorsed in accordance with section 17C of the *Stamp Act 1921*.

**44. Printing of “Stamp Duty Paid” on cheques (*Stamp Act 1921, s. 52*)**

- (1) An authorisation of a financial institution granted under section 52 of the old Stamp Act and in force immediately before the commencement day continues in force on and after that day as a special tax arrangement made under the *Taxation Administration Act 2003*.
- (2) Any requirement that applied, immediately before the commencement day, to a person to whom an authorisation continued by subsection (1) had been granted (whether imposed by the old Stamp Act or as a condition to which the authorisation

was subject), continues as a condition to which the special tax arrangement referred to in subsection (1) is subject.

**45. First home owners — reassessment (*Stamp Act 1921, s. 75AG*)**

Despite section 17(1) of the *Taxation Administration Act 2003*, if property that included a dwellinghouse was conveyed or transferred before the commencement day, an application for a reassessment of the duty payable on the conveyance or transfer on the basis that a rebate under section 75AG of the old Stamp Act should have been, but was not, allowed cannot be made more than 12 months after the date of the original assessment.

**46. Reassessment of duty on grant or transfer of vehicle licences (*Stamp Act 1921, s. 76C(18) and (19), 76CA(3a) and 76CB(9)*)**

- (1) This section applies in relation to a grant or transfer of a licence that occurred before the commencement day.
- (2) Despite section 17(1) of the *Taxation Administration Act 2003*, an application for a reassessment of the duty payable on the grant or transfer of a licence on the basis that the duty should not have been paid because —
  - (a) in the case of a grant — no vehicle licence fee was payable under the *Road Traffic Act 1974* in respect of the licence; or
  - (b) in the case of a transfer — had the transferee applied for the licence on the date of the transfer no vehicle licence fee would have been payable under the *Road Traffic Act 1974*,

cannot be made more than 15 months after the licence was granted or transferred.

- (3) Despite section 17(1) of the *Taxation Administration Act 2003*, an application for a reassessment of the duty paid on the transfer of a licence on the basis that the duty should have been, but was not, charged in accordance with item 6 of the Second Schedule to the old Stamp Act because the transfer did not pass a beneficial interest, cannot be made more than 12 months after the licence was transferred.
- (4) Despite section 17(1) of the *Taxation Administration Act 2003*, an application for a reassessment of the duty payable on the grant or transfer of a licence on the basis that the duty should have been, but was not, assessed on the net market value of the vehicle (as defined in section 76CB of the old Stamp Act), cannot be made more than 12 months after the licence was granted or transferred.

**47. Alternative to stamping individual insurance policies (*Stamp Act 1921, s. 95A*)**

- (1) A permission granted under section 95A of the old Stamp Act and in force immediately before the commencement day continues in force on and after that day as a special tax arrangement made under the *Taxation Administration Act 2003*.
- (2) Any requirement that applied, immediately before the commencement day, to a person to whom a permission continued by subsection (1) had been granted (whether imposed by the old Stamp Act or as a condition to which the permission was subject), continues as a condition to which the special tax arrangement referred to in subsection (1) is subject.



**48. Workers' compensation insurance (*Stamp Act 1921, s. 97 and item 16 of the Second Schedule*)**

- (1) Despite section 17(1) of the *Taxation Administration Act 2003*, an application for a reassessment of the duty payable on the issue or renewal of a policy of insurance that occurred before the commencement day on the basis that the duty was assessed under item 16(1)(a)(i) of the Second Schedule to the old Stamp Act but should have been assessed under item 16(1)(a)(ii), cannot be made more than 2 years after the beginning of the insurance policy's cover period.
- (2) Despite the amendment of Schedule 2 item 16(1)(a) of the *Stamp Act 1921*, on and for 12 months after the commencement day —
  - (a) the reference in Schedule 2 item 16(1)(a)(i)(A) to the *Pay-roll Tax Assessment Act 2002* includes a reference to the *Pay-roll Tax Assessment Act 1971*; and
  - (b) the reference in Schedule 2 item 16(1)(a)(i)(B) to section 39 or 40 of the *Pay-roll Tax Assessment Act 2002* includes a reference to section 10 of the *Pay-roll Tax Assessment Act 1971*.

**49. Payment of duty by returns (*Stamp Act 1921, s. 112V*)**

- (1) A permission granted under section 112V of the old Stamp Act and in force immediately before the commencement day continues in force on and after that day as a special tax arrangement under the *Taxation Administration Act 2003*.
- (2) Any requirement that applied, immediately before the commencement day, to a person to whom a permission continued by subsection (1) had been granted (whether imposed by the old Stamp Act or as a condition to which the permission was subject), continues as a condition to which the special tax arrangement referred to in subsection (1) is subject.

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