

LAND TAX.

5° Elizabeth II., No. LXXXV.

No. 85 of 1956.

AN ACT to amend the Land Tax Act, 1948.

[Assented to 18th January, 1957.]

BE it enacted, by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

1. (1) This Act may be cited as the *Land Tax Act Amendment Act, 1956.* Short title and citation.

(2) In this Act the Land Tax Act, 1948, Act No. 32 of 1948, is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the Land Tax Act, 1948-1956.

S. 3
amended.

2. Section three of the principal Act is amended—

- (a) by adding after the word, “thereafter” in line four, the passage, “, to and including the year of assessment ending the thirtieth day of June, one thousand nine hundred and fifty-six”; and
- (b) by adding before the word, “Schedule” in deemed to be improved land and some of the land of the owner is not so deemed to be improved land—

at the rate shown in the Second Schedule on the assessed unimproved value of all of the land plus one penny in each pound of the assessed value of so much of the land as is not so deemed to be improved land.

⁴ added.

3. The principal Act is amended by adding after section three the following section:—

4. For the year of assessment ending on the thirtieth day of June, one thousand nine hundred and fifty-seven and for each year of assessment thereafter land tax is imposed—

- (a) if all of the land of the owner is deemed to be improved land under section nine of the Land Tax Assessment Act, 1907-1956—

at the rate shown in the Second Schedule to this Act;

- (b) if all of the land of the owner is not so deemed to be improved land—

at the rate shown in the Second Schedule to this Act plus one penny in the pound for each pound of the assessed unimproved value of the land;

or

- (c) if some of the land of the owner is so the last line, the word, “First”.

4. The Schedule to the principal Act is amended by adding before the word, "Schedule" in line one, the word, "First".

Schedule amended.

5. The principal Act is amended by adding the following Schedule:—

Second Schedule added.

SECOND SCHEDULE.

S. 4.

Unimproved Value of the Land as assessed under the Land Tax Assessment Act, 1907- 1956.	Rate.
Not exceeding £5,000	One and one-half pence for each pound.
Exceeding £5,000 but not exceeding £20,000	£31 5s., plus two pence for each pound in excess of £5,000.
Exceeding £20,000 but not exceeding £30,000	£156 5s. plus three pence for each pound in excess of £20,000.
Exceeding £30,000 but not exceeding £40,000	£281 5s. plus four pence for each pound in excess of £30,000.
Exceeding £40,000 but not exceeding £50,000	£447 18s. 4d. plus five pence for each pound in excess of £40,000.
Exceeding £50,000 but not exceeding £60,000	£656 5s. plus six pence for each pound in excess of £50,000.
Exceeding £60,000	£906 5s. plus seven pence for each pound in excess of £60,000.

But where the land is used solely or principally for the purposes of a society, club, or association, not carried on for the purposes of profit or gain to the individual members thereof or where the land is the source of a profit or gain mentioned in the proviso to paragraph (c) of subsection (1) of section ten of the Land Tax Assessment Act, 1907-1956, which removes exemption from assessment for taxation, the tax shall be—

- (a) if the unimproved value as so assessed does not exceed £5,000—at the rate of one and one-half pence for each pound of that value; or
- (b) if the unimproved value as so assessed exceeds £5,000 but does not exceed £20,000—at the rate of £31 5s. plus two pence for each pound of that value in excess of £5,000; or
- (c) if the unimproved value as so assessed exceeds £20,000—at the rate of £156 5s. plus three pence for each pound of that value in excess of £20,000.