

Western Australia

## **Land Tax Act 2002**

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Western Australia

## Land Tax Act 2002

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## Land Tax Act 2002

### An Act to impose land tax.

**1. Short title**

This Act may be cited as the *Land Tax Act 2002*<sup>1</sup>.

**2. Commencement**

This Act comes into operation on the day on which the *Taxation Administration Act 2003* comes into operation<sup>1</sup>.

**3. Relationship with other Acts**

The *Land Tax Assessment Act 2002* and the *Taxation Administration Act 2003* are to be read with this Act as if they formed a single Act.

**4. Meaning of terms**

The Glossaries at the end of the *Taxation Administration Act 2003* and the *Land Tax Assessment Act 2002* define or affect the meaning of some of the words and expressions used in this Act and also affect the operation of other provisions.

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**5. Imposition of land tax**

Land tax is imposed at the rates shown in the table to this section for the relevant financial year according to the unimproved value of the land.

**Table 1: Land tax rates for 2002/03**

Unimproved value of the land		Rate of land tax
Exceeding (\$)	Not exceeding (\$)	
0	50 000	Nil
50 000	100 000	\$75.00 + 0.15 cent for each \$1 in excess of \$50 000
100 000	190 000	\$150.00 + 0.25 cent for each \$1 in excess of \$100 000
190 000	325 000	\$375.00 + 0.45 cent for each \$1 in excess of \$190 000
325 000	550 000	\$982.50 + 0.80 cent for each \$1 in excess of \$325 000
550 000	850 000	\$2 782.50 + 1.20 cents for each \$1 in excess of \$550 000
850 000	1 250 000	\$6 382.50 + 1.60 cents for each \$1 in excess of \$850 000
1 250 000	2 000 000	\$12 782.50 + 2.00 cents for each \$1 in excess of \$1 250 000
2 000 000	5 000 000	\$27 782.50 + 2.30 cents for each \$1 in excess of \$2 000 000
5 000 000		\$96 782.50 + 2.50 cents for each \$1 in excess of \$5 000 000

**Table 2: Land tax rates for 2003/04**

Unimproved value of the land		Rate of land tax
Exceeding (\$)	Not exceeding (\$)	
0	50 000	Nil
50 000	190 000	\$75.00 + 0.15 cent for each \$1 in excess of \$50 000
190 000	550 000	\$285.00 + 0.45 cent for each \$1 in excess of \$190 000
550 000	2 000 000	\$1 905.00 + 1.76 cents for each \$1 in excess of \$550 000
2 000 000	5 000 000	\$27 425.00 + 2.30 cents for each \$1 in excess of \$2 000 000
5 000 000		\$96 425.00 + 2.50 cents for each \$1 in excess of \$5 000 000

**Table 3: Land tax rates for 2004/05**

Unimproved value of the land		Rate of land tax
Exceeding (\$)	Not exceeding (\$)	
0	100 000	Nil
100 000	220 000	\$150.00 + 0.15 cent for each \$1 in excess of \$100 000
220 000	570 000	\$330.00 + 0.45 cent for each \$1 in excess of \$220 000
570 000	2 000 000	\$1 905.00 + 1.76 cents for each \$1 in excess of \$570 000
2 000 000	5 000 000	\$27 073.00 + 2.30 cents for each \$1 in excess of \$2 000 000
5 000 000		\$96 073.00 + 2.50 cents for each \$1 in excess of \$5 000 000

**Table 4: Land tax rates for 2005/06 and subsequent financial years**

Unimproved value of the land		Rate of land tax
Exceeding (\$)	Not exceeding (\$)	
0	130 000	Nil
130 000	290 000	0.15 cent for each \$1 in excess of \$130 000
290 000	750 000	\$240.00 + 0.45 cent for each \$1 in excess of \$290 000
750 000	2 000 000	\$2 310.00 + 1.62 cents for each \$1 in excess of \$750 000
2 000 000	5 000 000	\$22 560.00 + 2.30 cents for each \$1 in excess of \$2 000 000
5 000 000		\$91 560.00 + 2.50 cents for each \$1 in excess of \$5 000 000

*[Section 5 amended by No. 41 of 2003 s. 4; No. 11 of 2004 s. 4; No. 83 of 2004 s. 4; No. 10 of 2005 s. 4.]*



**Notes**

<sup>1</sup> This reprint is a compilation as at 4 November 2005 of the *Land Tax Act 2002* and includes the amendments made by the other written laws referred to in the following table. The table also contains information about any reprint.

**Compilation table**

<b>Short title</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>
<i>Land Tax Act 2002</i>	51 of 2002	20 Mar 2003	1 Jul 2003 (see s. 2 and <i>Gazette</i> 27 Jun 2003 p. 2383)
<i>Business Tax Review (Taxing) Act 2003 Pt. 2</i>	41 of 2003	30 Jun 2003	1 Jul 2003 (see s. 2)
<i>Revenue Laws Amendment Act 2004 Pt. 2</i>	11 of 2004	29 Jun 2004	1 Jul 2004 (see s. 2(2))
<i>Revenue Laws Amendment (Tax Relief) Act (No. 2) 2004 Pt. 2</i>	83 of 2004	8 Dec 2004	8 Dec 2004 (see s. 2)
<i>Revenue Laws Amendment Act (No. 3) 2005 Pt. 2</i>	10 of 2005	29 Aug 2005	1 Jul 2005 (see s. 2(2))
<b>Reprint 1: The <i>Land Tax Act 2002</i> as at 4 Nov 2005 (includes amendments listed above)</b>			