



Western Australia

## **Land Tax Relief Act 1992**

This Act was repealed by the *Revenue Laws Amendment and Repeal Act 2004* s. 38(2) (No. 12 of 2004) as at 29 Jun 2004 (see s. 2(1) and (2)).



Western Australia

## Land Tax Relief Act 1992

### Contents

1.	Short title	1
2.	Commencement	1
3.	Interpretation	1
4.	Special provision for land tax for 1992/93	2
5.	Application of principal Act and <i>Land Tax Relief Act 1991</i>	2
	<b>Notes</b>	
	Compilation table	3



## Land Tax Relief Act 1992

**An Act to make special provision for the valuations to be used for the assessment of land tax and Metropolitan Region Improvement Tax for certain years of assessment.**

The Parliament of Western Australia enacts as follows:

**1. Short title**

This Act may be cited as the *Land Tax Relief Act 1992*.

**2. Commencement**

This Act comes into operation on the day on which it receives the Royal Assent.

**3. Interpretation**

- (1) In this Act, unless the contrary intention appears —
- “**1991/92 taxable value**”, in relation to land, means the unimproved value upon which land tax was assessed in respect of the land for the year of assessment commencing on 1 July 1991 or would have been assessed had that land been assessable for that year;
- “**principal Act**” means the *Land Tax Assessment Act 1976*;
- “**land tax**” includes the Metropolitan Region Improvement Tax under section 41 of the *Metropolitan Region Town Planning Scheme Act 1959*;
- “**the 1992/93 year**” means the year of assessment commencing on 1 July 1992.

**s. 4**

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- (2) Expressions used in the principal Act have the same respective meanings in this Act.

*[Section 3 amended by No. 55 of 1992 s.3 (1).]*

**4. Special provision for land tax for 1992/93**

- (1) All land tax for the 1992/93 year is to be levied and paid on land upon —

- (a) its 1991/92 taxable value; or  
(b) the unimproved value of that land in force under the *Valuation of Land Act 1978* on 30 June 1992 as a result of a valuation coming into force under that Act after 30 June 1991,

whichever is the lower.

- (2) Any land tax under section 15A (2) (a) of the principal Act in respect of the 1992/93 year is to be levied and paid on land upon the unimproved value that applied to that land under subsection (1).

*[Section 4 amended by No. 55 of 1992 s.3 (2).]*

**5. Application of principal Act and *Land Tax Relief Act 1991***

- (1) This Act has effect notwithstanding anything in the principal Act but otherwise land tax for or in respect of the 1992/93 year is to be levied and paid in accordance with, and is otherwise governed by, the principal Act.
- (2) In respect of land tax for or in respect of the 1992/93 year this Act has effect notwithstanding section 4 of the *Land Tax Relief Act 1991* but this Act does not affect the operation of that section in relation to land tax for or in respect of any other year to which that section applies.

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**Notes**

- <sup>1</sup> This is a compilation of the *Land Tax Relief Act 1992* and includes all amendments effected by the other Acts referred to in the following Table.

**Compilation table**

Short title	Number and year	Assent	Commencement
<i>Land Tax Relief Act 1992</i>	23 of 1992	17 Jun 1992	17 Jun 1992
<i>Land Tax Relief Amendment Act 1992</i> <sup>2</sup>	55 of 1992	10 Dec 1992	Deemed operative 17 Jun 1992 (see section 3(3))
<b>This Act was repealed by the <i>Revenue Laws Amendment and Repeal Act 2004 s. 38(2)</i> (No. 12 of 2004) as at 29 Jun 2004 (see s. 2(1) and (2))</b>			

- <sup>2</sup> Section 3 (3) of Act No. 55 of 1992 reads as follows —

“

- (3) As from immediately after the commencement of the *Land Tax Relief Act 1992*, that Act is deemed to have applied as amended by this section.

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