

Western Australia

## **Revenue Laws Amendment Act 2009**

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As at 14 May 2009

No. 3 of 2009

Extract from [www.slp.wa.gov.au](http://www.slp.wa.gov.au), see that website for further information



## Revenue Laws Amendment Act 2009

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## **Revenue Laws Amendment Act 2009**

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**No. 3 of 2009**

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**An Act to amend —**

- **the *Land Tax Act 2002*; and**
- **the *Metropolitan Region Improvement Tax Act 1959*.**

[Assented to 14 May 2009]

The Parliament of Western Australia enacts as follows:

## **Part 1 — Preliminary matters**

### **1. Short title**

This is the *Revenue Laws Amendment Act 2009*.

### **2. Commencement**

This Act comes into operation as follows —

- (a) Part 1 comes into operation on the day on which this Act receives the Royal Assent;
- (b) the rest of the Act is deemed to have come into operation on 1 July 2008.

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**Part 2 — *Land Tax Act 2002* amended**

**3. Act amended**

This Part amends the *Land Tax Act 2002*.

**4. Section 5 amended**

In section 5 delete Table 7 and insert:

**Table 7: Land tax rates for 2008/09 and subsequent financial years**

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Unimproved value of the land		Rate of land tax
Exceeding (\$)	Not exceeding (\$)	
0	300 000	Nil
300 000	1 000 000	0.09 cent for each \$1 in excess of \$300 000
1 000 000	2 200 000	\$630 + 0.47 cent for each \$1 in excess of \$1 000 000
2 200 000	5 500 000	\$6 270 + 1.22 cents for each \$1 in excess of \$2 200 000
5 500 000	11 000 000	\$46 530 + 1.46 cents for each \$1 in excess of \$5 500 000
11 000 000		\$126 830 + 2.16 cents for each \$1 in excess of \$11 000 000

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**Part 3 — Metropolitan Region Improvement Tax Act 1959 amended**

**5. Act amended**

This Part amends the *Metropolitan Region Improvement Tax Act 1959*.

**6. Section 10 amended**

In section 10 delete Table 2 and insert:

**Table 2: Metropolitan Region Improvement Tax rates for 2008/09 and subsequent years of assessment**

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Unimproved value of the land		Rate of Metropolitan Region Improvement Tax
Exceeding (\$)	Not exceeding (\$)	
0	300 000	Nil
300 000		0.14 cent for each \$1 in excess of \$300 000

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