



Western Australia

Metropolitan Region Improvement Tax Act 1959

As at 19 Feb 2010

Version 04-a0-08

Published on www.legislation.wa.gov.au

Metropolitan Region Improvement Tax Act 1959

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Metropolitan Region Improvement Tax Act 1959

An Act to impose a Metropolitan Region Improvement Tax.

1. Short title

This Act may be cited as the *Metropolitan Region Improvement Tax Act 1959*¹.

[*IA.*^{1M} *Modification, to insert section 1A, to have effect under the Commonwealth Places (Mirror Taxes Administration) Act 1999 s. 7, see Commonwealth Places (Mirror Taxes Administration) Regulations 2007 r. 22 and endnote 1M.*]

[*IA.*^{1MC} *Modification, to insert section 1A, to have effect under the Commonwealth Places (Mirror Taxes) Act 1998 (Commonwealth) s. 8, see Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2007 cl. 23 and endnote 1MC.*]

2. Metropolitan Region Improvement Tax prior to 30 June 1962

For the year of assessment ending 30 June 1960, and for each year of assessment thereafter up to the year of assessment ending on 30 June 1962, the rate of Metropolitan Region Improvement Tax imposed by this Act and payable under the *Metropolitan Region Town Planning Scheme Act 1959*², is one halfpenny for every pound of the unimproved value as assessed by or under that Act and the *Land Tax Assessment Act 1907*³, of all land chargeable with the tax.

3. Rate of tax imposed after 30 June 1962, and prior to 30 June 1967

For the year of assessment ending 30 June 1963, and for each year of assessment thereafter up to the year of assessment ending 30 June 1967, the rate of the tax referred to in section 2 and imposed and payable as provided in that section shall be three-eighths of one penny for every pound of the unimproved value as assessed by or under the *Metropolitan Region Town Planning Scheme Act 1959*² and the *Land Tax Assessment Act 1907*³, of all land chargeable with the tax, and which rate of tax shall on and after 14 February 1966, be read and construed as five thirty-seconds of one cent for every dollar of the unimproved value as so assessed.

[Section 3 inserted: No. 37 of 1961 s. 2; amended: No. 113 of 1965 s. 4(1); No. 31 of 1966 s. 2.]

4. Rate of tax imposed after 30 June 1967

For the year of assessment ending 30 June 1968, and for each year of assessment thereafter up to the year of assessment ending 30 June 1976, the rate of the tax referred to in section 2 and imposed and payable as provided in that section shall be one-quarter of one cent for every dollar of the unimproved value, as assessed by or under the *Metropolitan Region Town Planning Scheme Act 1959*² and the *Land Tax Assessment Act 1907*³, of all land chargeable with the tax.

[Section 4 inserted: No. 31 of 1966 s. 3; amended: No. 9 of 1976 s. 3.]

5. Rate of tax imposed after 30 June 1976

For the year of assessment commencing on 1 July 1976, and for each year of assessment thereafter up to the year of assessment ending on 30 June 1987, the rate of tax referred to in section 2 and imposed and payable as provided in that section shall be one-quarter of one cent for every dollar of the unimproved value, as assessed by or under the *Metropolitan Region Town*

*Planning Scheme Act 1959*² and the *Land Tax Assessment Act 1976*⁴, of all land chargeable with the tax.

[Section 5 inserted: No. 9 of 1976 s. 4; amended: No. 70 of 1986 s. 4.]

6. Rate of tax imposed after 30 June 1987

For the year of assessment commencing on 1 July 1987 and for each year of assessment thereafter up to and including the year of assessment ending on 30 June 1993, the rate of tax referred to in section 2 and imposed and payable as provided in that section shall be 0.225 cent for every dollar of the unimproved value, within the meaning of the *Land Tax Assessment Act 1976*⁴, of all land chargeable with the tax.

[Section 6 inserted: No. 70 of 1986 s. 5; amended: No. 16 of 1993 s. 8; No. 17 of 1993 s. 13.]

7. Rate of tax imposed after 30 June 1993

For the year of assessment commencing on 1 July 1993, and for each year of assessment thereafter up to and including the year of assessment ending on 30 June 2001, the rate of tax referred to in section 2 and imposed and payable as provided in that section shall be 0.15 cent for every dollar of the unimproved value, within the meaning of the *Land Tax Assessment Act 1976*⁴, of all land chargeable with the tax.

[Section 7 inserted: No. 16 of 1993 s. 9; amended: No. 46 of 2002 s. 6.]

8. Rate of tax imposed after 30 June 2002

For the year of assessment commencing on 1 July 2002, and for each subsequent year of assessment up to and including the year of assessment ending on 30 June immediately following the day on which the *Planning and Development Act 2005* comes into operation, the rate of tax referred to in section 2 and imposed and payable as provided in that section is 0.15 cent for every dollar of the unimproved value of the land according to the

valuation in force under the *Valuation of Land Act 1978* at midnight on 30 June in the previous financial year.

[Section 8 inserted: No. 46 of 2002 s. 7; amended: No. 39 of 2005 s. 4(1).]

9. Rate of tax imposed after 30 June following commencement of *Planning and Development Act 2005*

For the year of assessment commencing on 1 July immediately following the day on which the *Planning and Development Act 2005* comes into operation⁵, and for each subsequent year of assessment up to and including the year of assessment ending on 30 June 2007, the rate of Metropolitan Region Improvement Tax imposed by this Act and payable under the *Planning and Development Act 2005*, is 0.15 cent for every dollar of the unimproved value of the land according to the valuation in force under the *Valuation of Land Act 1978* at midnight on 30 June in the previous financial year.

[Section 9 inserted: No. 39 of 2005 s. 4(2); amended: No. 12 of 2007 s. 8.]

10. Rate of tax imposed after 30 June 2007

The rates of Metropolitan Region Improvement Tax imposed by this Act and payable under the *Planning and Development Act 2005* are set out in the Table to this section for the relevant year of assessment according to the value of the land referred to in the Table.

Table 1: Metropolitan Region Improvement Tax rates for 2007/08

Unimproved value of the land		Rate of Metropolitan Region Improvement Tax
Exceeding (\$)	Not exceeding (\$)	
0	250 000	Nil
250 000		0.18 cent for each \$1 in excess of \$250 000

Table 2: Metropolitan Region Improvement Tax rates for 2008/09

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

Table 3: Metropolitan Region Improvement Tax rates for 2009/10 and subsequent years of assessment

Taxable 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

[Section 10 inserted: No. 12 of 2007 s. 9; amended: No. 30 of 2008 s. 20; No. 3 of 2009 s. 6; No. 19 of 2009 s. 17.]

Notes

This is a compilation of the *Metropolitan Region Improvement Tax Act 1959* and includes amendments made by other written laws. For provisions that have come into operation, and for information about any reprints, see the compilation table.

Compilation table

Short title	Number and year	Assent	Commencement
<i>Metropolitan Region Improvement Tax Act 1959</i>	69 of 1959 (8 Eliz. II No. 69)	10 Dec 1959	10 Dec 1959
<i>Metropolitan Region Improvement Tax Act Amendment Act 1961</i>	37 of 1961 (10 Eliz. II No. 37)	6 Nov 1961	6 Nov 1961
<i>Decimal Currency Act 1965</i>	113 of 1965	21 Dec 1965	Act other than s. 4-9: 21 Dec 1965 (see s. 2(1)); s. 4-9: 14 Feb 1966 (see s. 2(2))
<i>Metropolitan Region Improvement Tax Act Amendment Act 1966</i>	31 of 1966	27 Oct 1966	27 Oct 1966
Reprint of the <i>Metropolitan Region Improvement Tax Act 1959</i> approved 9 Feb 1973 (includes amendments listed above)			
<i>Metropolitan Region Improvement Tax Act Amendment Act 1976</i>	9 of 1976	27 May 1976	1 Jul 1976 (see s. 2)
Reprint of the <i>Metropolitan Region Improvement Tax Act 1959</i> approved 29 Apr 1980 (includes amendments listed above)			
<i>Metropolitan Region Improvement Tax Amendment Act 1986</i>	70 of 1986	4 Dec 1986	4 Dec 1986 (see s. 2)
<i>Taxation Legislation Amendment Act 1993 Pt. 3</i>	16 of 1993	29 Nov 1993	1 Jul 1993 (see s. 2)
<i>Acts Amendment (Annual Valuations and Land Tax) Act 1993 s. 13⁶</i>	17 of 1993	29 Nov 1993	29 Nov 1993 (see s. 2)
<i>Taxation Administration (Consequential Provisions) (Taxing) Act 2002 Pt. 2⁷</i>	46 of 2002	20 Mar 2003	1 Jul 2003 (see s. 2 and <i>Gazette</i> 27 Jun 2003 p. 2383)

Short title	Number and year	Assent	Commencement
Reprint 3: The Metropolitan Region Improvement Tax Act 1959 as at 9 May 2003 (includes amendments listed above except those in the <i>Taxation Administration (Consequential Provisions) (Taxing) Act 2002</i>)			
<i>Metropolitan Region Improvement Tax Amendment Act 2005</i>	39 of 2005	12 Dec 2005	9 Apr 2006 (see s. 2 and <i>Gazette</i> 21 Mar 2006 p. 1077)
<i>Revenue Laws Amendment (Taxation) Act 2007 Pt. 4</i>	12 of 2007	29 Jun 2007	30 Jun 2007 (see s. 2(b))
<i>Revenue Laws Amendment Act 2008 Pt. 5</i>	30 of 2008	27 Jun 2008	1 Jul 2008 (see s. 2(1)(c)(i))
<i>Revenue Laws Amendment Act 2009 Pt. 3</i>	3 of 2009	14 May 2009	1 Jul 2008 (see s. 2(b))
<i>Revenue Laws Amendment (Taxation) Act 2009 Pt. 4</i>	19 of 2009	16 Sep 2009	1 Jul 2009 (see s. 2(b)(ii))
Reprint 4: The Metropolitan Region Improvement Tax Act 1959 as at 19 Feb 2010 (includes amendments listed above)			

Other notes

^{1M} Under the *Commonwealth Places (Mirror Taxes Administration) Act 1999* s. 7, modifications to State taxing laws may be prescribed. Modifications are prescribed in the *Commonwealth Places (Mirror Taxes Administration) Regulations 2007* Pt. 4 Div. 1.

If a modification is to:

- replace or insert a numbered provision, the new provision is identified by the superscript 1M appearing after the provision number;
- amend a numbered provision, the amended provision is identified by the superscript 1M appearing after the provision number.

^{1MC} Under the *Commonwealth Places (Mirror Taxes) Act 1998* (Commonwealth) s. 8, modifications to State taxing laws, in their application as Commonwealth laws in Commonwealth places in Western Australia, may be prescribed. Modifications are prescribed in the *Commonwealth Places (Mirror Taxes) (Modifications of Applied Laws (WA)) Notice 2007* (Commonwealth) Pt. 4 Div. 1.

If a modification is to:

- replace or insert a numbered provision, the new provision is identified by the superscript 1MC appearing after the provision number;
- amend a numbered provision, the amended provision is identified by the superscript 1MC appearing after the provision number.

- ² Repealed by the *Planning and Development (Consequential and Transitional Provisions) Act 2005*.
- ³ Repealed by the *Land Tax Assessment Act 1976*, which was repealed by the *Taxation Administration (Consequential Provisions) Act 2002*.
- ⁴ Repealed by the *Taxation Administration (Consequential Provisions) Act 2002*.
- ⁵ The *Planning and Development Act 2005* s. 1 and 2 came into operation on 12 Dec 2005; the Act other than s. 1, 2, 149, 150 and Pt. 13 Div. 3 on 9 April 2006; s. 150 and Pt. 13 Div. 2 on 1 Jul 2009; and s. 149 has not yet been proclaimed.
- ⁶ The *Acts Amendment (Annual Valuations and Land Tax) Act 1993* s. 3 is an application provision that is of no further effect.
- ⁷ The *Taxation Administration (Consequential Provisions) (Taxing) Act 2002* s. 3 and 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.