

Western Australia

Land Tax Assessment Amendment Act 2010

As at 07 Jul 2010

No. 27 of 2010

Extract from www.slp.wa.gov.au, see that website for further information

Western Australia

Land Tax Assessment Amendment Act 2010

CONTENTS

1.	Short title	2
2.	Commencement	2
3.	Act amended	2
4.	Section 15A amended	2
5.	Section 39B amended	3



Western Australia

Land Tax Assessment Amendment Act 2010

No. 27 of 2010

An Act to amend the *Land Tax Assessment Act 2002*.

[Assented to 7 July 2010]

The Parliament of Western Australia enacts as follows:

1. Short title

This is the *Land Tax Assessment Amendment Act 2010*.

2. Commencement

This Act comes into operation as follows —

- (a) sections 1 and 2 — come into operation on the day on which this Act receives the Royal Assent (*assent day*);
- (b) the rest of the Act —
 - (i) comes into operation on 1 July 2010 if assent day is not later than that day; or
 - (ii) is deemed to have come into operation on 1 July 2010 if assent day is later than that day.

3. Act amended

This Act amends the *Land Tax Assessment Act 2002*.

4. Section 15A amended

- (1) In section 15A(1)(a) delete “under section 39B for any of the 5 financial years” and insert:

or exemption under section 39B for any of the
10 financial years

- (2) In section 15A(2), (4) and (5) delete “5” and insert:

10

5. Section 39B amended

(1) Delete section 39B(1) and insert:

(1) If this section applies to land in respect of an assessment year, then —

- (a) if the assessment year commenced before 1 July 2010, the land tax on the land is payable at 50% of the rate imposed for that assessment year by the *Land Tax Act 2002*;
- (b) if the assessment year commenced on or after 1 July 2010, the land is exempt from land tax for that assessment year.

(2) In section 39B(3) after “concession” insert:

or exemption that applies

=====