



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.

## s. 5

**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 value of the land referred to in the table.

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

<b>Unimproved value of the land</b>		<b>Rate of land tax</b>
<b>Exceeding (\$)</b>	<b>Not exceeding (\$)</b>	
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**

<b>Unimproved value of the land</b>		<b>Rate of land tax</b>
<b>Exceeding (\$)</b>	<b>Not exceeding (\$)</b>	
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**

<b>Unimproved value of the land</b>		<b>Rate of land tax</b>
<b>Exceeding (\$)</b>	<b>Not exceeding (\$)</b>	
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**

<b>Unimproved value of the land</b>		<b>Rate of land tax</b>
<b>Exceeding (\$)</b>	<b>Not exceeding (\$)</b>	
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

**Table 5: Land tax rates for 2006/07**

<b>Unimproved value of the land</b>		<b>Rate of land tax</b>
<b>Exceeding (\$)</b>	<b>Not exceeding (\$)</b>	
0	150 000	Nil
150 000	390 000	0.15 cent for each \$1 in excess of \$150 000
390 000	875 000	\$360.00 + 0.45 cent for each \$1 in excess of \$390 000
875 000	2 000 000	\$2 542.50 + 1.62 cents for each \$1 in excess of \$875 000
2 000 000	5 000 000	\$20 767.50 + 2.30 cents for each \$1 in excess of \$2 000 000
5 000 000		\$89 767.50 + 2.50 cents for each \$1 in excess of \$5 000 000



**Table 6: Land tax rates for 2007/08**

<b>Unimproved value of the land</b>		<b>Rate of land tax</b>
<b>Exceeding (\$)</b>	<b>Not exceeding (\$)</b>	
0	250 000	Nil
250 000	875 000	0.15 cent for each \$1 in excess of \$250 000
875 000	2 000 000	\$937.50 + 0.75 cent for each \$1 in excess of \$875 000
2 000 000	5 000 000	\$9 375.00 + 1.30 cents for each \$1 in excess of \$2 000 000
5 000 000	10 000 000	\$48 375.00 + 1.55 cents for each \$1 in excess of \$5 000 000
10 000 000		\$125 875.00 + 2.30 cents for each \$1 in excess of \$10 000 000

**Table 7: Land tax rates for 2008/09**

<b>Unimproved value of the land</b>		<b>Rate of land tax</b>
<b>Exceeding (\$)</b>	<b>Not exceeding (\$)</b>	
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

**Table 8: Land tax rates for 2009/10, 2010/11, 2011/12 and 2012/13**

Taxable 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

**Table 9: Land tax rates for 2013/14 and subsequent financial years**

Taxable value of the land		Rate of land tax
Exceeding (\$)	Not exceeding (\$)	
0	300 000	Nil
300 000	1 000 000	0.10 cent for each \$1 in excess of \$300 000
1 000 000	2 200 000	\$700 + 0.53 cent for each \$1 in excess of \$1 000 000
2 200 000	5 500 000	\$7 060 + 1.37 cents for each \$1 in excess of \$2 200 000
5 500 000	11 000 000	\$52 270 + 1.64 cents for each \$1 in excess of \$5 500 000

Taxable value of the land		Rate of land tax
Exceeding (\$)	Not exceeding (\$)	
11 000 000		\$142 470 + 2.43 cents for each \$1 in excess of \$11 000 000

*[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; No. 31 of 2006 s. 18;  
No. 12 of 2007 s. 4; No. 30 of 2008 s. 10; No. 3 of 2009 s. 4;  
No. 19 of 2009 s. 15; No. 15 of 2013 s. 4.]*



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## Notes

<sup>1</sup> This is a compilation of the *Land Tax Act 2002* and includes the amendments made by the other written laws referred to in the following table<sup>2,3</sup>. The table also contains information about any reprint.

### Compilation table

Short title	Number and year	Assent	Commencement
<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</b> (includes amendments listed above)			
<i>Revenue Laws Amendment Act 2006 Pt. 3</i>	31 of 2006	4 Jul 2006	1 Jul 2006 (see s. 2(5))
<i>Revenue Laws Amendment (Taxation) Act 2007 Pt. 2</i>	12 of 2007	29 Jun 2007	30 Jun 2007 (see s. 2(b))
<i>Revenue Laws Amendment Act 2008 Pt. 3</i>	30 of 2008	27 Jun 2008	1 Jul 2008 (see s. 2(1)(c)(i))
<i>Revenue Laws Amendment Act 2009 Pt. 2</i>	3 of 2009	14 May 2009	1 Jul 2008 (see s. 2(b))
<i>Revenue Laws Amendment (Taxation) Act 2009 Pt. 3</i>	19 of 2009	16 Sep 2009	1 Jul 2009 (see s. 2(b)(ii))
<b>Reprint 2: The <i>Land Tax Act 2002</i> as at 5 Feb 2010</b> (includes amendments listed above)			
<i>Land Tax Amendment Act 2013</i>	15 of 2013	21 Oct 2013	Act other than s. 1 and 2: 1 Jul 2013 (see s. 2(b)); s. 1 and 2: 21 Oct 2013 (see s. 2(a))

<sup>2</sup> Under the *Commonwealth Places (Mirror Taxes Administration) Act 1999* (W.A.) s. 7, this Act is to be read and construed with certain modifications. The *Commonwealth Places (Mirror Taxes Administration) Regulations 2007* (W.A.) r. 1-4 and Pt. 3 Div. 1 prescribe particular modifications and read as follows:

**1. Citation**

These regulations are the *Commonwealth Places (Mirror Taxes Administration) Regulations 2007*.

**2. Commencement**

These regulations come into operation on the day on which the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2007* comes into operation.

**3. When certain modifications have effect**

- (1) The modifications prescribed in Part 2, Part 3, Part 5, Part 6 Division 2 and Part 7 have effect on and from 1 July 2003.
- (2) The modifications prescribed in Part 4 have effect on and from 9 April 2006 and prevail over the modifications in the *Commonwealth Places (Mirror Taxes Administration) Regulations 2002* Part 5 to the extent of any inconsistency.

Note: Modifications prescribed for the purposes of section 7(2) of the Act may be expressed to take effect from a date that is earlier than the date on which the modifications are published in the Gazette, see section 7(3) of the Act.

**4. Modification of State taxing laws**

- (1) For the purposes of section 7(2) of the Act, each State taxing law is taken to be modified to the extent necessary to give effect to subregulation (2).
- (2) If—
  - (a) a State taxing law applies, or could apply, to any extent, to or in relation to an event, state of affairs or transaction, and the corresponding applied law also applies, or could apply, to any extent, to or in relation to the same event, state of affairs or transaction; and
  - (b) a person is required or permitted, or could be required or permitted, to take an action under both the State taxing law and the corresponding applied law in relation to the event, state of affairs or transaction; and
  - (c) the person has taken the action in accordance with the corresponding applied law; and
  - (d) the Commissioner of State Revenue has sufficient information about the event, state of affairs or transaction to carry out his or her functions in relation to it under the State taxing law or the corresponding applied law or both, as the case requires,

then —

- (e) the person is not required to take the action under the State taxing law; and
  - (f) the Commissioner may carry out his or her functions in relation to the event, state of affairs or transaction as if the person had taken whatever action is required or permitted under the State taxing law in relation to the event, state of affairs or transaction.
- (3) The particular modifications set out in these regulations of certain State taxing laws have effect for the purposes of section 7(2) of the Act.

### **Part 3 — Land tax**

#### **Division 1 — The *Land Tax Act 2002***

**13. Modification of the *Land Tax Act 2002***

This Division sets out modifications of the *Land Tax Act 2002* in its application as a law of Western Australia.

**14. Section 4A inserted**

After section 4 the following section is inserted —

“

**4A. Application of Act in non-Commonwealth places**

- (1) In this Act, unless the contrary intention appears —
  - (a) a reference to this Act is to be read as a reference to this Act in its application as a law of Western Australia; and
  - (b) a reference to the *Land Tax Assessment Act 2002* is to be read as a reference to that Act in its application as a law of Western Australia.
- (2) This Act is to be read with the applied Land Tax Act as a single body of law.

”.

<sup>3</sup> Under the *Commonwealth Places (Mirror Taxes) Act 1998* (Commonwealth) s. 6(4), this Act has effect subject to any modifications under s. 8. Under s. 8(2) of that Act the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2007* (Commonwealth) has been made and cl. 1-5 and Pt. 3 Div. 1 of it read as follows:

**1. Citation**

This notice is the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2007*.

**2. Commencement**

This notice comes into operation on the day after the day on which it is registered under the *Legislative Instruments Act 2003* of the Commonwealth.

**3. When certain modifications have effect**

- (1) The modifications prescribed in Part 2, Part 3, Part 5, Part 6 Division 2 and Part 7 have effect on and from 1 July 2003.
- (2) The modifications prescribed in Part 4 have effect on and from 9 April 2006 and prevail over the modifications in the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002* Part 5 to the extent of any inconsistency.

Note: Modifications prescribed in a notice under section 8 of the Act may be expressed to take effect from a date that is earlier than the date on which the modifications are published in the *Commonwealth of Australia Gazette*, see section 8(5) of the Act.

**4. Definitions**

In this notice —

***applied WA law*** means the provisions of a State taxing law of Western Australia that apply or are taken to have applied in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act;

***Commissioner of State Revenue*** means the Commissioner of State Revenue of Western Australia appointed in accordance with the *Taxation Administration Act 2003* section 6 of Western Australia;

***Commonwealth Mirror Taxes Act*** means the *Commonwealth Places (Mirror Taxes) Act 1998* of the Commonwealth.

**5. Modification of applied WA laws**

- (1) For the purposes of the Commonwealth Mirror Taxes Act section 8, each applied WA law is taken to be modified to the extent necessary to give effect to subclause (2).
- (2) If —
  - (a) an applied WA law applies, or could apply, to any extent, to or in relation to an event, state of affairs or transaction, and the corresponding State taxing law also applies, or could apply, to any extent, to or in relation to the same event, state of affairs or transaction; and

- (b) a person is required or permitted, or could be required or permitted, to take an action under both the applied WA law and the corresponding State taxing law in relation to the event, state of affairs or transaction; and
- (c) the person has taken the action in accordance with the corresponding State taxing law; and
- (d) the Commissioner of State Revenue has sufficient information about the event, state of affairs or transaction to carry out his or her functions in relation to it under the applied WA law or the corresponding State taxing law or both, as the case requires,

then —

- (e) the person is not required to take the action under the applied WA law; and
  - (f) the Commissioner may carry out his or her functions in relation to the event, state of affairs or transaction as if the person had taken whatever action is required or permitted under the applied WA law in relation to the event, state of affairs or transaction.
- (3) The particular modifications set out in this notice of certain applied WA laws have effect for the purposes of the Commonwealth Mirror Taxes Act section 8.

### **Part 3 — Land tax**

#### **Division 1 — The applied *Land Tax Act 2002***

**14. Modification of the applied *Land Tax Act 2002***

This Division sets out modifications of the *Land Tax Act 2002* of Western Australia in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia.

**15. Section 4A inserted**

After section 4 the following section is inserted —

“

**4A. Application of Act in Commonwealth places**

- (1) In this Act, unless the contrary intention appears —
  - (a) a reference to this Act is to be read as a reference to this Act in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the *Commonwealth Places (Mirror Taxes) Act 1998*; and



- (b) a reference to the *Land Tax Assessment Act 2002* is to be read as a reference to the *Land Tax Assessment Act 2002* of Western Australia in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the *Commonwealth Places (Mirror Taxes) Act 1998*; and

- (c) a reference to the *Taxation Administration Act 2003* is to be read as a reference to the *Taxation Administration Act 2003* of Western Australia in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the *Commonwealth Places (Mirror Taxes) Act 1998*.
- (2) This Act is to be read with the corresponding Land Tax Act as a single body of law.
- (3) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2007*, this Act is deemed to be further modified to any extent that is necessary or convenient —
  - (a) to enable this Act to operate effectively as a law of the Commonwealth; and
  - (b) to ensure that the combined liability of a taxpayer under this Act and the corresponding Land Tax Act is as nearly as possible the same as the taxpayer's liability would be under the corresponding Land Tax Act alone if the Commonwealth places in Western Australia were not Commonwealth places.

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