

Western Australia

## **Land Tax Amendment Act 2013**

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As at 21 Oct 2013

No. 15 of 2013

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Western Australia

## **Land Tax Amendment Act 2013**

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Western Australia

## **Land Tax Amendment Act 2013**

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**No. 15 of 2013**

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

*[Assented to 21 October 2013]*

The Parliament of Western Australia enacts as follows:

**s. 1**

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**1. Short title**

This is the *Land Tax Amendment Act 2013*.

**2. Commencement**

This Act comes into operation as follows —

- (a) sections 1 and 2 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 2013.

**3. Act amended**

This Act amends the *Land Tax Act 2002*.

**4. Section 5 amended**

- (1) In section 5 delete the heading to Table 8 and insert:

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

- (2) In section 5 after Table 8 insert:

**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

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

