



Western Australia

Land Tax Amendment Act 2015

As at 24 Sep 2015

No. 24 of 2015

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Contents

1.	Short title	2
2.	Commencement	2
3.	Act amended	2
4.	Section 5 amended	2



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Land Tax Amendment Act 2015

No. 24 of 2015

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

[Assented to 24 September 2015]

The Parliament of Western Australia enacts as follows:

s. 1

1. Short title

This is the *Land Tax Amendment Act 2015*.

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 2015.

3. Act amended

This Act amends the *Land Tax Act 2002*.

4. Section 5 amended

- (1) In section 5 in the heading to Table 10 delete “**and subsequent financial years**”.
- (2) After section 5 Table 10 insert:

Table 11: Land tax rates for 2015/16 and subsequent financial years

Taxable value of the land		Rate of land tax
Exceeding (\$)	Not exceeding (\$)	
0	300 000	Nil
300 000	420 000	A flat rate of \$300
420 000	1 000 000	\$300 + 0.25 cent for each \$1 in excess of \$420 000
1 000 000	1 800 000	\$1 750 + 0.90 cent for each \$1 in excess of \$1 000 000

Taxable value of the land		Rate of land tax
Exceeding (\$)	Not exceeding (\$)	
1 800 000	5 000 000	\$8 950 + 1.80 cents for each \$1 in excess of \$1 800 000
5 000 000	11 000 000	\$66 550 + 2.00 cents for each \$1 in excess of \$5 000 000
11 000 000		\$186 550 + 2.67 cents for each \$1 in excess of \$11 000 000

