



Western Australia

Land Tax Act 2002

Western Australia

Land Tax Act 2002

Contents

1.	Short title	1
2.	Commencement	1
3.	Relationship with other Acts	1
4.	Meaning of terms	1
5.	Imposition of land tax	2
	Notes	
	Compilation table	10
	Other notes	11

Land Tax Act 2002

An Act to impose land tax.

1. Short title

This Act may be cited as the *Land Tax Act 2002*¹.

2. Commencement

This Act comes into operation on the day on which the *Taxation Administration Act 2003* comes into operation¹.

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.

[4A.^{1M} *Modification, to insert section 4A, to have effect under the Commonwealth Places (Mirror Taxes Administration) Act 1999 s. 7, see Commonwealth Places (Mirror Taxes Administration) Regulations 2007 r. 14 and endnote 1M.*]

[4A .^{IMC} Modification, to insert section 4A, 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. 15 and endnote IMC.]

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

Unimproved value of the land		Rate of land tax
Exceeding (\$)	Not exceeding (\$)	
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

Unimproved value of the land		Rate of land tax
Exceeding (\$)	Not exceeding (\$)	
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

Unimproved value of the land		Rate of land tax
Exceeding (\$)	Not exceeding (\$)	
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

Unimproved value of the land		Rate of land tax
Exceeding (\$)	Not exceeding (\$)	
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

s. 5

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

Unimproved value of the land		
Exceeding (\$)	Not exceeding (\$)	Rate of land tax
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

Unimproved value of the land		
Exceeding (\$)	Not exceeding (\$)	Rate of land tax
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

Unimproved value of the land		Rate of land tax
Exceeding (\$)	Not exceeding (\$)	
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

Unimproved value of the land		Rate of land tax
Exceeding (\$)	Not exceeding (\$)	
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

Unimproved 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 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

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
11 000 000		\$142 470 + 2.43 cents for each \$1 in excess of \$11 000 000

Table 10: Land tax rates for 2014/15

Taxable value of the land		Rate of land tax
Exceeding (\$)	Not exceeding (\$)	
0	300 000	Nil
300 000	1 000 000	0.11 cent for each \$1 in excess of \$300 000
1 000 000	2 200 000	\$770 + 0.58 cent for each \$1 in excess of \$1 000 000
2 200 000	5 500 000	\$7 730 + 1.51 cents for each \$1 in excess of \$2 200 000
5 500 000	11 000 000	\$57 560 + 1.80 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		\$156 560 + 2.67 cents for each \$1 in excess of \$11 000 000

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
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

*[Section 5 amended: 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; No. 15 of 2014 s. 7;
No. 24 of 2015 s. 4.]*

Notes

This is a compilation of the *Land Tax Act 2002* 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>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))
Reprint 1: The <i>Land Tax Act 2002</i> as at 4 Nov 2005 (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))
Reprint 2: The <i>Land Tax Act 2002</i> as at 5 Feb 2010 (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))
<i>Revenue Laws Amendment Act 2014 Pt. 3</i>	15 of 2014	2 Jul 2014	1 Jul 2014 (see s. 2(c)(ii))

Short title	Number and year	Assent	Commencement
<i>Land Tax Amendment Act 2015</i>	24 of 2015	24 Sep 2015	Act other than s. 1 and 2: 1 Jul 2015 (see s. 2(b)); s. 1 and 2: 24 Sep 2015 (see s. 2(a))

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. 3 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. 3 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.