
TREASURY AND FINANCE

TR301*

Land Tax Assessment Act 2002

**Land Tax Assessment Amendment
Regulations 2015**

Made by the Governor in Executive Council.

1. Citation

These regulations are the *Land Tax Assessment Amendment Regulations 2015*.

2. Commencement

These regulations come into operation as follows —

- (a) regulations 1 and 2 — on the day on which these regulations are published in the *Gazette*;
- (b) the rest of the regulations — on the day after that day.

3. Regulations amended

These regulations amend the *Land Tax Assessment Regulations 2003*.

4. Regulation 10A inserted

After regulation 9 insert:

10A. Incorrect payment of assessed amount

(1) In this regulation —

incorrect payment means a payment to discharge a liability to pay an assessed amount that is not in accordance with regulation 6, 7, 8 or 9 where —

- (a) the Commissioner is satisfied that it is clear from the circumstances in which the payment is made that the payment was intended to be an amount or instalment due and payable under regulation 6, 7(2), 8(2) or (3) or 9(3) (the *relevant provision*); and
- (b) the payment was received by the Commissioner within 7 days after the amount or instalment was due and payable under the relevant provision.

(2) If this subregulation applies in respect of an incorrect payment —

- (a) the payment —
 - (i) is to be taken to have been made under the relevant provision; and
 - (ii) so far as is practicable, the relevant provision applies in respect of the payment;

and

- (b) regulations 9(1) and (2) and 11 do not apply in respect of the payment.

(3) Subregulation (2) applies in respect of an incorrect payment —

- (a) if the payment is equal to or more than the amount or instalment due under the relevant provision; or
- (b) if —
 - (i) the payment is less than the amount or instalment due under the relevant provision; and
 - (ii) the amount of the shortfall has been paid by the taxpayer immediately in accordance with subregulation (4).

- (4) If an incorrect payment is less than the amount or instalment due under the relevant provision the Commissioner is to deduct the amount of the payment from that amount or instalment and the amount of the shortfall is immediately due and payable by the taxpayer.

5. Regulation 12 amended

Delete regulation 12(2)(b) and insert:

- (b) the Water Corporation established by the *Water Corporations Act 1995* section 4(1);
- (ca) the Bunbury Water Corporation established by the *Water Corporations Act 1995* section 4(2);
- (cb) the Busselton Water Corporation established by the *Water Corporations Act 1995* section 4(3);

K. H. ANDREWS, Clerk of the Executive Council.
