
TREASURY AND FINANCE

TF301*

Land Tax Assessment Act 2002

**Land Tax Assessment Amendment
Regulations 2009**

Made by the Governor in Executive Council.

1. Citation

These regulations are the *Land Tax Assessment Amendment Regulations 2009*.

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* (*gazettal day*);
- (b) regulation 7 — is deemed to have come into operation on 1 July 2009;
- (c) the rest of the regulations — on the day after gazettal day.

3. Regulations amended

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

4. Regulation 7 amended

In regulation 7(3) delete “110” and insert:

175

5. Regulation 8 amended

(1) In regulation 8(1) delete “4%” and insert:

2%

(2) In regulation 8(2) in the formula delete “1.04” and insert:

1.02

(3) In regulation 8(3):

(a) delete “110” and insert:

175

(b) in the formula delete “1.04” and insert:

1.02

(4) In regulation 8(4):

(a) delete “175” and insert:

240

(b) in the formula delete “1.04” and insert:

1.02

6. Regulation 9 amended

(1) In regulation 9(1) delete “110” and insert:

175

(2) In regulation 9(2) delete “4%” and insert:

2%

- (3) In regulation 9(3) delete “110” and insert:

175

- (4) In regulation 9(4) delete “175” and insert:

240

7. Regulation 13A inserted

After regulation 12 insert:

13A. Taxable value — prescribed percentage

The percentages prescribed for the purposes of clause 6(4) of the Glossary at the end of the *Land Tax Assessment Act 2002* are as follows —

- (a) under paragraph (a) — 150% for a financial year;
- (b) under paragraph (b) —
 - (i) 150% for the financial year 2009/10;
 - (ii) 150% for a financial year after 2009/10.

By Command of the Governor,

PETER CONRAN, Clerk of the Executive Council.
