

STATE TAXATION

SX301

LAND TAX ASSESSMENT ACT 1976

LAND TAX ASSESSMENT AMENDMENT REGULATIONS 1993

Made by His Excellency the Governor in Executive Council.

Citation

1. These regulations may be cited as the *Land Tax Assessment Amendment Regulations 1993*.

Principal regulations

2. In these regulations the *Land Tax Assessment Regulations 1976** are referred to as the principal regulations.

[* *Published in Gazette of 10 September 1976 at p. 3343.*
For amendments to 25 November 1993 see 1992 Index to
Legislation of Western Australia, Table 4, p. 151.]

Regulation 6 inserted

3. After regulation 5 of the principal regulations the following regulation is inserted —

“

Payment of land tax where notice of assessment issued

6. (1) In this regulation unless the contrary intention appears —

“**additional tax**” means additional tax assessed under section 25 of the Act;

“**arrears**” (“Ar” in the formulas) means the sum, as at the time a relevant assessment is issued, of —

- (a) any land tax shown on a notice of assessment, or notice of amended assessment, issued in a year of assessment prior to the year of assessment in which the relevant assessment is issued, and due and payable;
- (b) any unpaid additional tax;
- (c) any interest assessed under section 38 (3) of the Act and unpaid;
- (d) any penalty assessed under section 39 of the Act and unpaid;
- (e) any charge imposed under subregulation (5) or (6) and unpaid; and
- (f) any law costs referred to in the definition of “land tax” in section 5 (1) of the Act and unpaid;

“**assessed amount**” means the total amount of land tax (including arrears) shown on a relevant assessment as payable under the Act;

“**discountable amount**” (“DA” in the formulas) means any land tax (but not additional tax, interest, penalties, charges or law costs) shown on a relevant assessment but not shown on a notice of assessment, or notice of amended assessment, issued in a year of assessment

prior to the year of assessment in which the relevant assessment is issued;

“residual amount” (“RA” in the formulas) means the assessed amount less arrears and less the discountable amount;

“relevant assessment” means a notice of assessment, or a notice of amended assessment, issued by the Commissioner after the coming into operation of this regulation.

(2) A taxpayer may discharge a liability to pay an assessed amount by paying in accordance with one of the 3 options in subregulations (3), (4) and (5).

(3) A taxpayer may discharge a liability to pay an assessed amount by making one payment, within 45 days after the service by post of the relevant assessment, of the amount calculated according to the following formula:

$$\text{Amount payable} = Ar + RA + 0.97DA .$$

(In this regulation referred to as “option 1”.)

(4) A taxpayer may discharge a liability to pay an assessed amount by making 2 payments as follows:

(a) A first payment, to be made within 45 days after the service by post of the relevant assessment, of an amount calculated according to the following formula:

$$\text{First payment} = Ar + \frac{RA + DA}{2} .$$

(b) A second payment, to be made within 110 days after the service by post of the relevant assessment, of an amount calculated according to the following formula:

$$\text{Second payment} = \frac{RA + DA}{2} .$$

(In this regulation referred to as “option 2”.)

(5) A taxpayer may discharge a liability to pay an assessed amount by making 3 payments as follows:

(a) A first payment, to be made within 45 days after the service by post of the relevant assessment, of an amount calculated according to the following formula:

$$\text{First payment} = Ar + \frac{1.04(RA + DA)}{3} .$$

(b) A second payment, to be made within 110 days after the service by post of the relevant assessment, of an amount calculated according to the following formula:

$$\text{Second payment} = \frac{1.04(RA + DA)}{3} .$$

(c) A third payment, to be made within 175 days after the service by post of the relevant assessment, of an amount calculated according to the following formula:

$$\text{Third payment} = \frac{1.04(RA + DA)}{3} .$$

(In this regulation referred to as “option 3”.)

(6) If the sum of payments made by a taxpayer within 45 days after the service by post of a relevant assessment ("the sum paid") is less than the amount payable under option 1 but greater than —

- (a) the first payment under option 2, then the sum paid shall be deducted by the Commissioner from the assessed amount and the remainder shall be paid by the taxpayer when the second payment under option 2 would otherwise have been payable;
- (b) the first payment under option 3 but less than the first payment under option 2, then the sum paid shall be deducted by the Commissioner from the assessed amount and the remainder, plus a charge of 4% of the sum of the discountable amount and the residual amount, shall be divided into 2 equal amounts —
 - (i) the first to be paid by the taxpayer when the second payment under option 3 would otherwise have been payable; and
 - (ii) the second to be paid by the taxpayer when the third payment under option 3 would otherwise have been payable.

(7) If —

- (a) the sum of payments made by a taxpayer within 45 days after the service by post of a relevant assessment is less than the first payment under option 3; or

- (b) the taxpayer fails to make a payment when it is due,

the amount of land tax remaining unpaid at that time becomes due and payable immediately and section 39 of the Act applies accordingly.

(8) The amounts to be paid under subregulation (4), (5) or (6) (b), are each to be a multiple of 5 cents and, where that results in the amounts being unequal, the first payment shall be the greater amount.

By His Excellency's Command,

M. C. WAUCHOPE, Clerk of the Council.