
TREASURY AND FINANCE

TR301

Land Tax Assessment Act 2002

**Land Tax Assessment Amendment
Regulations 2018**

Made by the Governor in Executive Council.

1. Citation

These regulations are the *Land Tax Assessment Amendment Regulations 2018*.

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 13A renumbered

Renumber regulation 13A as regulation 12A.

5. Regulation 13A inserted

After regulation 13 insert:

13A. Land used for production-based agistment is used for primary production (s. 30A(1)(e))

- (1) In this regulation —
section means a section of the *Land Tax Assessment Act 2002*.

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- (2) Land used for production-based agistment is prescribed for the purposes of section 30A(1).
- (3) Land is used for production-based agistment if —
- (a) the land is used for the purpose of rearing living creatures in accordance with an agistment arrangement provided for in a contract, or agreement, that is in writing; and
 - (b) the agistment arrangement provided for in the contract or agreement is limited to agistment of the living creatures for a purpose referred to in section 30A(1)(b)(ii) or (iii); and
 - (c) the contract or agreement is made between —
 - (i) a person who may lawfully use the land for the purpose referred to in paragraph (a); and
 - (ii) a person to whom subparagraph (i) does not apply who owns the living creatures.

R. KENNEDY, Clerk of the Executive Council.
