

Western Australia

## **Revenue Laws Amendment Act (No. 3) 2005**

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As at 29 Aug 2005

No. 10 of 2005

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## Revenue Laws Amendment Act (No. 3) 2005

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## **Revenue Laws Amendment Act (No. 3) 2005**

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**No. 10 of 2005**

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**An Act to amend the —**

- *Land Tax Act 2002*; and
- *Land Tax Assessment Act 2002*.

[Assented to 29 August 2005]

The Parliament of Western Australia enacts as follows:

## **Part 1 — Preliminary**

### **1. Short title**

This is the *Revenue Laws Amendment Act (No. 3) 2005*.

### **2. Commencement**

- (1) If this Act receives the Royal Assent before or on 1 July 2005, it comes into operation on 1 July 2005.
- (2) If this Act receives the Royal Assent after 1 July 2005, it is deemed to have come into operation on 1 July 2005.

## **Part 2 — Land Tax Act 2002 amended**

### **3. The Act amended in this Part**

The amendments in this Part are to the *Land Tax Act 2002*\*.

[\* *Act No. 51 of 2002.*

*For subsequent amendments see Western Australian  
Legislation Information Tables for 2004, Table 1, p. 243.]*

### **4. Section 5 amended**

Section 5 is amended by deleting Table 4 and inserting instead —

“

**Table 4: Land tax rates for 2005/06 and subsequent financial years**

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

”

### Part 3 — *Land Tax Assessment Act 2002* amended

#### 5. The Act amended in this Part

The amendments in this Part are to the *Land Tax Assessment Act 2002*\*.

[\* *Act No. 52 of 2002.*

*For subsequent amendments see Western Australian  
Legislation Information Tables for 2004, Table 1, p. 243-4.]*

#### 6. Section 15A inserted

After section 15 the following section is inserted —

“

##### **15A. Land tax on newly subdivided dwelling park land**

- (1) Land tax is payable in accordance with this section when land is subdivided if —
  - (a) the land was subject to a concession under section 39B for any of the 5 financial years reckoned retrospectively from and including the financial year in which the land was subdivided; and
  - (b) the subdivision was not carried out only for the purpose of defining an area of land to be taken or resumed under an enactment relating to the compulsory acquisition of land.
- (2) The land tax is payable by the subdividing owner of the land on the unimproved value of the taxable portion of the land for each of the 5 financial years reckoned retrospectively from and including the financial year in which the land is subdivided.
- (3) The taxable portion of the land is the area that remains after subtracting from the whole area of the land the area of any part of the land that, immediately after the subdivision is completed, is dwelling park land under



section 39A(2) as a result of the subdividing owner's use of the land.

- (4) The amount of land tax payable for each of those 5 financial years is assessed, at the rate applicable for that year under the *Land Tax Act 2002*, as if the taxable portion of the land were the only land of the subdividing owner on which land tax was payable for that year.
- (5) The amount of land tax payable under this section on any part of the taxable portion of the land for any of those 5 financial years is reduced by the amount already charged on that part for that year.
- (6) The unimproved value of the taxable portion of the land is the amount that bears to the unimproved value of the whole of the land the same proportion as the area of the taxable portion bears to the whole area of the land.
- (7) Nothing in this section affects the liability of any person for land tax on the taxable portion of the land for any financial year after that in which the land is subdivided.
- (8) Despite section 17(4) of the *Taxation Administration Act 2003*, the Commissioner must make any reassessment necessary to give effect to this section.

”.

**7. Part 3 Division 4A inserted**

After section 39 the following Division is inserted —

“

**Division 4A — Land used for non-permanent residences**

**39A. Land to which section 39B applies**

(1) In this section —

“**dwelling park land**” has the meaning given by subsection (2);

“**dwelling park purposes**” means —

(a) the purpose of use as sites on which caravans, caravans and camps, or park homes, are or may be situated for habitation; and

(b) any related purpose or purposes;

“**excluded purpose**” means the purpose of use —

(a) as a hotel, motel, hostel, lodging house or boarding house; or

(b) as premises not already mentioned in paragraph (a) that are the subject of a licence under the *Liquor Licensing Act 1988*;

“**related purpose**” means a purpose, other than an excluded purpose, determined by the Commissioner, or prescribed, to be ancillary to the purpose of use as sites on which caravans, caravans and camps, or park homes, are or may be situated for habitation,

and if a term used in this section is defined in section 5 of the *Caravan Parks and Camping Grounds Act 1995*, it has the same meaning in this section.

(2) Land is dwelling park land if —

(a) the land is, or is part of, a caravan park or camping ground;

(b) the caravan park or camping ground is —

- (i) operated, or required to be operated, under a licence issued under the *Caravan Parks and Camping Grounds Act 1995*; or
    - (ii) operated by a local government on land that is not owned by, or vested in, the local government;
  - and
  - (c) the land is used solely for dwelling park purposes.
- (3) In considering an application under subsection (4) the Commissioner may regard land used for a related purpose as being used solely for dwelling park purposes even though it is used for another purpose in addition to the related purpose.
- (4) The owner of land may apply to the Commissioner in the approved form for a determination —
- (a) that the land is dwelling park land and was dwelling park land as at midnight on 30 June preceding the application; or
  - (b) that the land is dwelling park land.
- (5) Without limiting subsection (4), an application may be made for a determination as to land that constitutes a portion of a lot.
- (6) If a determination as to land is made as applied for under subsection (4)(a), section 39B applies to that land in respect of —
- (a) the assessment year in which the determination was applied for; and
  - (b) each subsequent assessment year unless, before the beginning of that year —

- (i) the land ceases to be dwelling park land;  
or
  - (ii) there is a change in the ownership of the land.
- (7) If a determination as to land is made as applied for under subsection (4)(b), section 39B applies to that land in respect of each subsequent assessment year unless, before the beginning of that year —
  - (a) the land ceases to be dwelling park land; or
  - (b) there is a change in the ownership of the land.
- (8) Despite subsections (6) and (7), section 39B does not apply to land as to which a determination is made if an exemption under another provision of this Act applies to the land.
- (9) If land as to which a determination is made ceases to be dwelling park land, the owner of the land must notify the Commissioner to that effect before the beginning of the next assessment year, or within 3 months of the day on which the cessation occurred, whichever is later.
- (10) A reference in subsection (6), (7), (8) or (9) to land as to which a determination is made includes a reference to any part of that land.

**39B. Concessional rates for land to which this section applies**

- (1) If this section applies to land in respect of an assessment year, then the land tax on the land is payable at 50% of the rate imposed for the assessment year by the *Land Tax Act 2002*.
- (2) The Commissioner is to make any reassessment necessary to give effect to this section in respect of an assessment year referred to in section 39A(6)(a).

- (3) Section 18 does not apply to a concession under this section.

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