

Western Australia

**Revenue Laws Amendment (Assessment) Act  
2007**

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As at 29 Jun 2007

No. 13 of 2007

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# Revenue Laws Amendment (Assessment) Act 2007

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Western Australia

## **Revenue Laws Amendment (Assessment) Act 2007**

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**No. 13 of 2007**

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**An Act to amend —**

- **the *Rates and Charges (Rebates and Deferments) Act 1992*; and**
- **the *Taxation Administration Act 2003*.**

*[Assented to 29 June 2007]*

The Parliament of Western Australia enacts as follows:

## Part 1 — Preliminary

### 1. Short title

This is the *Revenue Laws Amendment (Assessment) Act 2007*.

### 2. Commencement

This Act comes into operation, or is deemed to have come into operation, as follows:

- (a) Part 1 comes into operation on the day on which this Act receives the Royal Assent (“**assent day**”);
- (b) Part 2 Divisions 1 and 2 and Part 3 come into operation on the day after assent day;
- (c) Part 2 Division 3 —
  - (i) comes into operation on 1 July 2007 if assent day is not later than that day; or
  - (ii) is deemed to have come into operation on 1 July 2007 if assent day is later than that day.

**Part 2 — Rates and Charges (Rebates and Deferments)  
Act 1992 amended**

**Division 1 — The Act amended**

**3. The Act amended**

The amendments in this Part are to the *Rates and Charges (Rebates and Deferments) Act 1992*\*.

[\* *Reprint 2 as at 22 September 2006.*  
*For subsequent amendments see Western Australian  
Legislation Information Tables for 2006, Table 1, and  
Act No. 77 of 2006.*]

**Division 2 — Amendments that come into operation on day  
after assent day**

**4. Section 32 amended**

- (1) Section 32(1) is amended by deleting paragraph (a) and “and” after it and inserting instead —

“

- (a) make an application to the administrative authority in a manner specified in the procedural manual; and

”.

- (2) Section 32(1)(b) is amended by deleting “on the form or subsequently” and inserting instead —

“ when making the application, or subsequently, ”.

- (3) Section 32(1b) and (1c) are repealed and the following subsections are inserted instead —

“

- (1b) The details of an application made under subsection (1) may be given by the administrative authority to whom the application is made to any other administrative

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authority to whom the applicant is liable to pay a prescribed charge.

- (1c) If the details of an application are given to an administrative authority under subsection (1b), the details are to be taken to be an application under subsection (1) to that administrative authority for registration of an entitlement as regards land.

”.

**5. Section 32A inserted**

After section 32 the following section is inserted —

“

**32A. Entitlement of surviving spouse or de facto partner**

- (1) In this section —

“**deceased partner**” means the deceased spouse or de facto partner of a surviving partner;

“**surviving partner**” means the surviving spouse or de facto partner of a deceased partner;

“**surviving partner’s land**” means land belonging to or occupied by a surviving partner in the circumstances described in subsection (2)(b).

- (2) If —

(a) immediately before the death of a spouse or de facto partner of a surviving partner, the deceased partner had a registered entitlement in respect of land; and

(b) that land, following the death of the spouse or de facto partner —

- (i) belongs to the surviving partner as a former joint tenant or tenant in common with the deceased partner; or



- (ii) belongs to the surviving partner as a beneficiary under the will or intestacy of the deceased partner; or
  - (iii) is occupied by the surviving partner in the circumstances described in section 29(1)(b)(ii);

and

- (c) the surviving partner was liable for the payment of a prescribed charge in respect of that land —
  - (i) at the commencement of the charged period (“**period 1**”) immediately following the charged period in which the prescribed charge was last payable by the deceased partner; or
  - (ii) at the commencement of each of period 1 and the following charged period (“**period 2**”);

and

- (d) the surviving partner was eligible under this Act to apply to the administrative authority to have an entitlement in respect of that land registered —
  - (i) at the commencement of period 1; or
  - (ii) at the commencement of each of period 1 and period 2;

and

- (e) upon application by the surviving partner an entitlement in respect of that land is registered —
  - (i) before the end of period 1; or

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- (ii) if paragraphs (c)(ii) and (d)(ii) apply,  
before the end of period 2,

the surviving partner is taken to have had a registered entitlement at the commencement of period 1, or periods 1 and 2, as the case requires, and is to be treated accordingly for the purposes of this Act.

(3) If —

- (a) subsection (2)(a) and (b) apply in relation to a deceased partner and the surviving partner; and

- (b) the surviving partner —

- (i) was liable for the payment of a prescribed charge in respect of the surviving partner's land in more than 2 charged periods after the charged period in which the prescribed charge was last payable by the deceased partner (the **“final period”**); and

- (ii) was eligible under this Act to apply to the administrative authority to have an entitlement in respect of that land registered at the commencement of each of those charged periods;

and

- (c) the Minister is satisfied that, because of exceptional circumstances, an entitlement in respect of a surviving partner's land has been registered in a charged period that is more than 2 charged periods after the final period,

the Minister may declare that the surviving partner is taken to have had a registered entitlement in respect of the surviving partner's land at the commencement of each of the charged periods specified in the declaration.

- (4) A declaration under subsection (3) has effect according to its terms and the surviving partner is to be treated accordingly for the purposes of this Act.
- (5) A surviving partner who is taken to have a registered entitlement in respect of the surviving partner's land may pay the rebated amount in relation to the prescribed charge by the date specified in the notice requiring payment of the prescribed charge, or at the end of the charged period to which the notice relates, whichever is the later.

”.

**6. Section 35 amended**

- (1) Section 35(1) is amended by deleting “in writing” and inserting instead —

“ in a manner approved by the administrative authority ”.

- (2) Section 35(3) is amended by deleting “in writing” and inserting instead —

“ in a manner approved by the administrative authority ”.

**7. Section 37 amended**

Section 37(2) is amended by deleting “in writing” and inserting instead —

“

made in a manner approved by the administrative authority

”.

**Division 3 — Amendments that come into operation on  
1 July 2007**

**8. Section 3 amended**

Section 3(1) is amended by deleting the definition of “pensioner concession card” and inserting instead —

“

**“pensioner concession card”** means —

- (a) a currently valid pensioner concession card issued by or on behalf of the Commonwealth Government; and
- (b) a card prescribed by the regulations to be a pensioner concession card for the purposes of this Act,

but does not include a pensioner concession card issued by or on behalf of the Commonwealth Government that is, or is of a class that is, excluded from this definition under the regulations;

”.

**9. Section 23 amended**

(1) Section 23(1) is amended as follows:

- (a) by deleting paragraph (a) and “or” after it and inserting instead —

“

- (a) that person is the holder of a pensioner concession card; and

”;

- (b) by deleting paragraph (aa) and “or” after it and paragraph (b) and “and” after it.

(2) After section 23(1) the following subsection is inserted —

“

(1a) The regulations may provide that a person of a prescribed class is not eligible to make an application under subsection (1) despite being the holder of a pensioner concession card.

”.

**10. Section 40 amended**

(1) Section 40(2) is amended by deleting “charged period” and inserting instead —

“

charged period or, if that person has been allowed an extended period under subsection (2a), before the end of that period

”.

(2) After section 40(2) the following subsection is inserted —

“

(2a) If the Minister is satisfied that a person to whom this section applies has not paid the rebated amount before the end of the charged period because of exceptional circumstances, the Minister may allow that person an extended period within which the payment may be made.

”.

**11. Section 41 amended**

Section 41 is amended by deleting “within the charged period” and inserting instead —

“

before the end of the charged period or, if that person has been allowed an extended period under section 40(2a), before the end of that period

”.

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**12. Section 44 amended**

- (1) Section 44(1) is amended by deleting “the charged period, or such period as may have been specified under section 42(2),” and inserting instead —

“ a period prescribed under subsection (1a) ”.

- (2) After section 44(1) the following subsection is inserted —

“

- (1a) For the purposes of subsection (1), the following periods are prescribed:

- (a) the charged period;
- (b) if the person has been allowed an extended period under section 40(2a), that period;
- (c) if a period has been specified under section 42(2), that period.

”.

### **Part 3 — Taxation Administration Act 2003 amended**

**13. The Act amended**

The amendments in this Part are to the *Taxation Administration Act 2003*\*.

[\* *Reprint 1 as at 14 October 2005.*

*For subsequent amendments see Western Australian  
Legislation Information Tables for 2006, Table 1, and  
Act No. 77 of 2006.]*

**14. Section 23 amended**

Section 23(2) is amended as follows:

- (a) after paragraph (a) by inserting —  
“ or ”;
- (b) in paragraph (c) by deleting “or land tax imposed under the *Land Tax Act 2002* is waived under section 56.” and inserting instead —  
“ ; or ”;
- (c) after paragraph (c) by inserting —  
“
  - (d) land tax imposed under the *Land Tax Act 2002* or Metropolitan Region Improvement Tax imposed under the *Metropolitan Region Improvement Tax Act 1959* is waived under section 56.”.

