

WESTERN AUSTRALIA

**TAXATION LEGISLATION
AMENDMENT ACT 1993**

No. 16 of 1993

**AN ACT to amend the *Land Tax Act 1976* and the
Metropolitan Region Improvement Tax Act 1959.**

[Assented to 29 November 1993]

The Parliament of Western Australia enacts as follows:

PART 1 — PRELIMINARY

Short title

1. This Act may be cited as the *Taxation Legislation Amendment Act 1993*.

Commencement

2. This Act is deemed to have come into operation on 1 July 1993.

PART 2 — LAND TAX ACT 1976

Principal Act

3. In this Part the *Land Tax Act 1976** is referred to as the principal Act.

[* *Act No. 13 of 1976.*

For subsequent amendments see 1992 Index to Legislation of Western Australia, Table 1, p. 114.]

Section 6 amended

4. Section 6 of the principal Act is amended by inserting after “thereafter” the following —

“

to and including the year of assessment commencing on 1 July 1992

”.

Section 7 added

5. After section 6 of the principal Act the following section is added —

“

Land tax rate from 1993

7. For the year of assessment commencing on 1 July 1993, and for each year of assessment thereafter, land tax is imposed, and shall be payable pursuant to the *Land Tax Assessment Act 1976* at the rate shown in Schedule 3.

”.

Schedule 3 added

6. The principal Act is amended by adding after Schedule 2 the following Schedule —

“

SCHEDULE 3

[Section 7]

Unimproved value of the land under the <i>Land Tax Assessment Act 1976</i>		Rate
Exceeding \$	Not Exceeding \$	
0	10 000	Nil
10 000	50 000	\$15.00 plus 0.15 cent for each \$1 in excess of \$10 000
50 000	100 000	\$75.00 plus 0.35 cent for each \$1 in excess of \$50 000
100 000	150 000	\$250.00 plus 0.60 cent for each \$1 in excess of \$100 000
150 000	200 000	\$550.00 plus 0.85 cent for each \$1 in excess of \$150 000
200 000	500 000	\$975.00 plus 1.20 cents for each \$1 in excess of \$200 000
500 000	1 000 000	\$4 575.00 plus 1.60 cents for each \$1 in excess of \$500 000
1 000 000		\$12 575.00 plus 2.00 cents for each \$1 in excess of \$1 000 000

”

**PART 3 — METROPOLITAN REGION IMPROVEMENT
TAX ACT 1959**

Principal Act

7. In this Part the *Metropolitan Region Improvement Tax Act 1959** is referred to as the principal Act.

[* Reprinted as approved 29 April 1980.

For subsequent amendments see 1992 Index to
Legislation of Western Australia, Table 1, p. 133.]

Section 6 amended

8. Section 6 of the principal Act is amended by inserting after “thereafter” the following —

“ up to and including the year of assessment ending on
30 June 1993

”.

Section 7 added

9. After section 6 of the principal Act the following section is added —

“ **Rate of tax imposed after 30 June 1993**

7. For the year of assessment commencing on 1 July 1993, and for each year of assessment thereafter, the rate of tax referred to in section 2 and imposed and payable as provided in that section shall be 0.15 cent for every dollar of the unimproved value, within the meaning of the *Land Tax Assessment Act 1976*, of all land chargeable with the tax.

”.