

WESTERN AUSTRALIA

**LAND TAX RELIEF AMENDMENT
ACT 1992**

No. 55 of 1992

**AN ACT to amend the *Land Tax Relief Act 1991* and the
Land Tax Relief Act 1992 and for related purposes.**

[*Assented to 10 December 1992.*]

The Parliament of Western Australia enacts as follows:

Short title

1. This Act may be cited as the *Land Tax Relief Amendment Act 1992*.

***Land Tax Relief Act 1991* amended
and application**

2. (1) Section 4 (1) of the *Land Tax Relief Act 1991** is amended by repealing paragraph (a) and substituting the following paragraph —

“ (a) All land tax for the current year is to be levied and paid on land as if —

(i) the unimproved value of the land that was in force under the *Valuation of Land Act 1978* as on 30 June 1990 continued to be in force as on 30 June 1991; or

(ii) where the unimproved value of the land that was in force under the *Valuation of Land Act 1978* as on 30 June 1990 was, before 1 July 1991, superseded by a later valuation under section 23 of that Act, the later value continued to be in force as on 30 June 1991,

unless the value of the land in force under that Act as on 30 June 1991 is lower (in which case that value applies as if this section had not been enacted).

”.

[* *Act No. 56 of 1991.*]

(2) As from immediately after the commencement of the *Land Tax Relief Act 1991*, that Act is deemed to have applied as amended by this section.

***Land Tax Relief Act 1992* amended
and application**

3. (1) Section 3 (1) of the *Land Tax Relief Act 1992** is amended in the definition of “1991/92 taxable value” by deleting “that applied to that land under section 4 (1) of the *Land Tax Relief Act 1991*” and substituting the following —

“ upon which land tax was assessed in respect of the land for the year of assessment commencing on 1 July 1991 or would have been assessed had that land been assessable for that year ”.

[* *Act No. 23 of 1992.*]

(2) Section 4 of the *Land Tax Relief Act 1992* is amended in each of subsections (1) and (2) by deleting “on the basis of ” and substituting the following —

“ upon ”.

(3) As from immediately after the commencement of the *Land Tax Relief Act 1992*, that Act is deemed to have applied as amended by this section.