

WESTERN AUSTRALIA

LAND TAX AMENDMENT ACT

No. 68 of 1986

AN ACT to amend the *Land Tax Act 1976*.

[Assented to 4 December 1986]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

Short title

1. This Act may be cited as the *Land Tax Amendment Act 1986*.

Commencement

2. This Act shall come into operation on 1 July 1987.

Principal Act

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

[*Act No. 13 of 1976.]

Section 5 amended

4. Section 5 of the principal Act is amended—

(a) by inserting after “thereafter” the following—

“ to and including the year of assessment commencing on the 1st day of July 1986 ”;

and

(b) by deleting “the Schedule to this Act” and substituting the following—

“ Schedule 1 ”.

Section 6 added

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

Land tax rate from 1987

“ 6. For the year of assessment commencing on the 1st day of July 1987, 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 2. ”.

Heading to Schedule amended

6. The principal Act is amended by deleting the heading “SCHEDULE.” and substituting the following heading—

“ SCHEDULE 1 ”.

Schedule 2 added

7. The principal Act is amended by adding after Schedule 1 the following Schedule—

“ SCHEDULE 2 (Section 6)

Unimproved value of the land as assessed under the <i>Land Tax Assessment Act 1976</i>		Rate
Exceeding	Not Exceeding	
\$	\$	
5 000	10 000	\$12.50 plus 0.35 cent for each \$1 in excess of \$5 000
10 000	20 000	\$30.00 plus 0.45 cent for each \$1 in excess of \$10 000
20 000	30 000	\$75.00 plus 0.60 cent for each \$1 in excess of \$20 000
30 000	40 000	\$135.00 plus 0.75 cent for each \$1 in excess of \$30 000
40 000	50 000	\$210.00 plus 1.00 cent for each \$1 in excess of \$40 000
50 000	80 000	\$310.00 plus 1.30 cents for each \$1 in excess of \$50 000
80 000	110 000	\$700.00 plus 1.60 cents for each \$1 in excess of \$80 000
110 000	150 000	\$1 180.00 plus 1.90 cents for each \$1 in excess of \$110 000
150 000		\$1 940.00 plus 2.00 cents for each \$1 in excess of \$150 000