

LAND TAX ASSESSMENT.

No. 11 of 1982.

**AN ACT to amend the Land Tax Assessment Act
1976-1980.**

[Assented to 14 May 1982.]

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:—

1. (1) This Act may be cited as the *Land Tax Assessment Amendment Act 1982*. Short title and citation.

(2) In this Act the Land Tax Assessment Act 1976-1980 is referred to as the principal Act. Act No. 14 of 1976, amended by Acts Nos. 76 of 1978, 18 of 1979 and 29 of 1980.

(3) The principal Act as amended by this Act may be cited as the Land Tax Assessment Act 1976-1982.

Commence-
ment.

2. The exemption from assessment and taxation under the principal Act provided for by the amendment to clause 12 of Part I of the Schedule to the principal Act, effected by section 4 of this Act, applies for the purpose of the year of assessment commencing on 1 July 1982 and each year of assessment thereafter.

Section 23
repealed, and
transitional
provision.

3. (1) Section 23 of the principal Act is repealed.

(2) Section 23 of the principal Act applies to the year of assessment which commenced on 1 July 1981 notwithstanding that the repeal thereof takes effect during that year of assessment.

Schedule
amended.

4. Part I of the Schedule to the principal Act is amended in clause 12—

(a) in paragraph (b) (i), by deleting “business (but not a forestry or reforestation business)” and substituting the following—

“ , silvicultural, or reforestation business ” ; and

(b) in paragraph (c) (ii) (II) by inserting, after “of this clause”, the following—

“ or, where the land is used for a silvicultural or reforestation business, either that income requirement is satisfied or the lot or parcel so used has an area of not less than 100 hectares which is fully stocked for that business ” .
