

LAND TAX ASSESSMENT.

No. 18 of 1979.

AN ACT to amend sections twenty-four and thirty
of the Land Tax Assessment Act, 1976.

[Assented to 30th August, 1979.]

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 Act Amendment Act, 1979.* Short title and citation.

(2) In this Act the Land Tax Assessment Act, 1976 is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the Land Tax Assessment Act, 1976-1979.

Section 24
amended.

2. Section 24 of the principal Act is amended—

- (a) as to subsection (1), by deleting the word “Every” in line one and substituting the passage “Subject to this section, every”;
- (b) by repealing subsection (4); and
- (c) by repealing subsection (6) and substituting subsections as follows—

(6) The fact that land may be exempt land does not of itself relieve any person from the obligation to furnish returns under this section in respect of that land.

(6a) The Commissioner may, by notice, relieve any person or class of persons from the obligation to furnish annual returns under subsection (1) and may, by further notice, re-impose that obligation upon that person or upon persons of that class or any of them.

(6b) In subsection (6a) “notice” means public notice or notice in writing served on the person or persons to whom the notice applies.

(6c) The fact that a person may, by virtue of a notice under subsection (6a), be relieved from the obligation to furnish annual returns under subsection (1) does not affect the liability of that person, or any other person, to pay land tax. .

Section 30
amended.

3. Section 30 of the principal Act is amended by deleting paragraph (a) and substituting a paragraph as follows—

- (a) any taxpayer or person has not furnished a return, whether through default or because a notice under subsection (6a) of section 24 has relieved him from the obligation to do so; .