

LAND TAX ASSESSMENT.

No. 22 of 1973.

AN ACT to amend the Land Tax Assessment Act,
1907-1971.

[Assented to 6th June, 1973.]

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, 1973*.

Short title
and citation.

(2) In this Act the Land Tax Assessment Act, 1907-1971 is referred to as the principal Act.

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and amended
by Acts Nos.
68 of 1960,
104 and 113
of 1965, 56
of 1968, 95
of 1969, 21
and 101 of
1970 and 13
of 1971.

(3) The principal Act as amended by this Act may be cited as the Land Tax Assessment Act, 1907-1973.

Section 8A
amended.

2. Section 8A of the principal Act is amended—

- (a) by adding after the passage, “subsection (2)” in line nineteen, the passage, “and subsection (3a)”; and
- (b) by adding after subsection (3) the following subsection—

(3a) A rebate shall not be made under this section in respect of the land tax assessed for a year of assessment in respect of an estate or parcel if a rebate has been made under section 8E of this Act in respect of that estate or parcel for that year of assessment. .

Section 8E
added.

3. The principal Act is amended by adding after section 8D the following section—

8E. (1) Where an owner of land is, in respect of the year of assessment ending on the thirtieth day of June, nineteen hundred and seventy-four or any year of assessment thereafter, assessed for land tax in respect of land that is not deemed to be improved land and consists of or includes a number of estates or parcels of land, each of which—

- (a) does not exceed 4047 square metres in area; and
- (b) was derived from a larger parcel or parcels of land which were subdivided by that owner and which, at the time of subdivision, exceeded 4.0469 hectares in area,

the owner is entitled, on making application in the manner approved by the Commissioner, to a rebate of tax calculated in accordance with the provisions of subsection (2) of this section in respect of those estates or parcels.

(2) For the purposes of subsection (1) of this section, the amount of the rebate to be made to an owner in respect of a year of assessment referred to in that subsection is the

Rebate of
portion of
tax payable
for sub-
divided land.

amount ascertained by deducting from the amount of land tax that would have been payable by him for that year of assessment had the estates or parcels in respect of which the rebate is to be made been the only land of that owner on the thirtieth day of June in the year next preceding that year of assessment, the amount of land tax that would have been payable by him for that year of assessment had those estates or parcels been, on that last-mentioned day, land that was deemed to be improved land and the only land of which he was, on that lastmentioned day, the owner. .
