



# Government Gazette

OF

## WESTERN AUSTRALIA

(Published by Authority at 3.30 p.m.)

(REGISTERED AT THE GENERAL POST OFFICE, PERTH, FOR TRANSMISSION BY POST AS A NEWSPAPER)

No. 85]

PERTH: TUESDAY, 19th AUGUST

[1969

### LAND TAX ASSESSMENT ACT, 1907-1968.

Department of the Treasury,  
Perth, 15th August, 1969.

HIS Excellency the Governor in Executive Council, acting pursuant to the provisions of the Land Tax Assessment Act, 1907-1968, has been pleased—

- (a) to revoke the Regulations under the Land and Income Tax Assessment Act, 1907, published in the *Government Gazette* on the 20th March, 1914, as amended from time to time thereafter by notices published in the *Government Gazette*; and
- (b) to make the regulations set forth in the Schedule hereunder.

K. J. TOWNSING,  
Under Treasurer.

#### Schedule.

#### Regulations.

1. These regulations may be cited, as the Land Tax Regulations.
2. In these regulations, unless the contrary intention appears—  
“the Act” means the Land Tax Assessment Act, 1907.
3. The oath of fidelity and secrecy to be taken by every person appointed or employed under the Act shall be in the form of Form 1 set out in the Schedule to these regulations.
4. An application for a rebate of land tax under section 8A of the Act shall be made in writing to the Commissioner and shall set out—
  - (a) a description of the type of building erected, or in the course of erection on the land; and
  - (b) the value of the building at the 30th day of June in each year subsequent to commencement of erection and at the date of the application.

5. An application to have the provisions of section 8B of the Act applied to any land shall be made in writing to the Commissioner, and shall set out—

- (a) a complete description of the improvements on the land;
- (b) the purpose for which the land is zoned;
- (c) a reference to the town planning scheme or by-laws under which the land is so zoned,

and shall contain a declaration—

- (d) that the land is not used other than for residential purposes;
- (e) as to the period during which the applicant has continuously resided on the land.

6. An application to have the provisions of paragraph (d) of section 9 of the Act applied to any land shall be made in writing to the Commissioner and shall—

- (a) set out the date of the notice of intention to take or resume the land given under subsection (2) of section 17 of the Public Works Act, 1902; or
- (b) be accompanied by a certificate issued by the Metropolitan Region Planning Authority specifying the extent to which the land is reserved for a public purpose under the Metropolitan Region Scheme,

whichever is appropriate.

7. Any public notice required to be given pursuant to subsection (1) of section 33 of the Act shall be published in the *Government Gazette* and a daily newspaper circulating within the State.

8. The return required to be furnished pursuant to section 33 of the Act for a year of assessment by a person who—

- (a) was the owner of land on the 30th day of June in the year next preceding that year of assessment; and
- (b) has, during the year next preceding that year of assessment, become or ceased to be, the owner of any estate or parcel of land,

shall be in the form of Form 2 in the Schedule to these regulations.

9. An agent, trustee or attorney acting on behalf of an owner shall furnish a separate return on behalf of each principal and each such return shall be separate from any return which the agent, trustee or attorney furnishes in his personal capacity; but trustees in respect of the same interest, joint tenants and tenants in common, shall be severally and jointly responsible for the due furnishing of returns.

10. (1) Where land is owned by a partnership, a return shall be furnished by one of the partners but where no partner is resident in Western Australia, the return shall be furnished by an agent, manager or representative resident in Western Australia on behalf of the partners jointly.

(2) Land owned jointly by two or more persons shall not be included in the individual return of any one of the owners, but shall be shown in a separate joint return.

11. (1) Every person shall give his address upon every return, and shall give notice in writing to the Commissioner of any change in his address within one calendar month of the occurrence of such a change, and in default shall not be permitted to avail himself of the fact of such a change of address in defence in any proceedings instituted against him for any breach of the Act or these regulations.

(2) For the purpose of any notice under the Act or these regulations, where not otherwise provided, the address given by any person in accordance with this regulation shall be deemed to be his address for service and his last known place of business or abode, as the case may be.

12. Every return shall be signed by the taxpayer, or by some person authorised by the taxpayer in that behalf, or in the case of a company by the public officer nominated under section 45 of the Act.

13. All returns required under the Act shall be furnished to the Commissioner either by posting them to the Commissioner or by delivering them at the Taxation Department, Perth, on or before the time set down for furnishing returns in accordance with subsection (1) of section 33 of the Act.

14. A notice of assessment of land tax shall be in the form of Form 3 set out in the Schedule to these regulations.

15. Any notice or other communication by or on behalf of the Commissioner may be served upon any person—

- (a) by causing it to be personally served on him;
- (b) by leaving it at his address for service; or
- (c) by posting it by prepaid letter post, addressed to him at his address for service.

16. The notice to be given to any person affected by any amendment of an assessment shall be in the form of Form 4 set out in the Schedule to these regulations.

17. The Commissioner may, on receipt of a request in writing setting out full particulars of the estate or parcel of land concerned, supply to any person a statement of the amount of land tax unpaid or assessable in respect of that estate or parcel.

18. The Clerk of the Court of Review shall give notice to the appellant and to the Commissioner of the date appointed for the hearing of the appeal.

19. (1) Within seven days or such further time as may be allowed by the Court of Review from the making of any order, or the hearing of any matter by that Court, either party may lodge with the clerk of that Court a notice in writing requiring the Court to state and submit a case for the decision of the Supreme Court on any question of law.

(2) Within fourteen days after lodging a notice pursuant to subregulation (1) of this regulation, the person who lodged the notice shall serve on the Clerk of the Court of Review a draft of the case to be stated by the said Court, and shall also serve a copy of the draft on the other party to the proceedings.

(3) If a person requiring the Court of Review to state a case fails to serve the draft as required by subregulation (2) of this regulation or to perform any condition or matter prescribed by these regulations, the Court of Review may refuse to state the case and may order the deposit or any part thereof to be forfeited.

(4) As soon as the case has been stated and signed by the Court of Review, the clerk of that court shall transmit it to the Master of the Supreme Court.

(5) When the Court of Review desires of its own motion to state and submit a case for the decision of the Supreme Court, a copy of the case proposed to be stated shall, on application, be furnished by the Clerk of the Court of Review to each of the parties concerned and the clerk shall give not less than seven days' notice to the parties of the day appointed by the Court of Review for settling the case to be stated, and the Court of Review may, on the appointed day, proceed to hear the parties and to settle the terms of the case.

20. A notice to be given by the Commissioner may be signed by him, or his name or signature may be printed or impressed on the notice or it may be signed by any officer of the Taxation Department duly authorised by the Commissioner in that behalf, and a notice so given shall be as valid and effectual for all purposes as if signed by the Commissioner himself.

21. No assessment, warrant, notice, authority or proceeding which shall be made, given or effected, or which shall purport to be made, given, or effected by virtue or in pursuance or in execution of the Act or of any regulation thereunder, shall be void or voidable for want of form, or be impeached or affected by reason of any mistake, defect, or omission therein, so long as the person or the property assessed or affected, or intended to be assessed or affected, is indicated therein to common intent and understanding, or so long as that assessment, warrant, notice, authority, or proceeding be in substance and effect in conformity with or according to the intent and meaning of the Act or regulations.

22. Any person wilfully obliterating, tearing, damaging or destroying any form of return, notice or document belonging to, or issued by or under the custody of the Commissioner or applying for or using any such form or document except for the purposes of the Act shall be liable to a penalty not exceeding forty dollars.

23. No action or other legal proceeding shall lie or be maintainable against the Commissioner or any other person for anything done or omitted to be done under or in pursuance of the provisions of the Act or regulations, nor for any alleged wrong or breach of duty in connection with the carrying out of any of the powers, authorities and directions therein referred to or contained, unless such action or proceeding shall be commenced within six months and notice thereof, in writing, given to the person whom it is intended to make defendant within one month after the accruing of the alleged cause of action or other matter of complaint.

24. Any person who contravenes or fails to comply with any of these regulations commits an offence and is liable, except where some other penalty is expressly provided, to a penalty not exceeding forty dollars.

---

Schedule.

Western Australia.

Land Tax Assessment Act, 1907.

Form No. 1.

Reg. 3.

OATH OF FIDELITY AND SECRECY.

I, ..... of ....., hereby swear that I will truly and faithfully, according to the best of my skill and knowledge, perform the duties imposed upon me by or under the Land Tax Assessment Act, 1907, and that I will not divulge or communicate any matter or thing in relation to the assessments made thereunder or any other matter coming to my knowledge in the performance of my said duties to any person whomsoever, except as may be authorised by law for the purpose of carrying into effect the provisions of that Act.

Sworn before me at .....  
 Western Australia, this .....  
 day of ....., 19 .....



Western Australia  
Land Tax Assessment Act, 1907  
Form No. 2

Reg. 8  
Section 33

STATE LAND TAX RETURN

(To be lodged with the Commissioner of Taxation, Box A15, G.P.O., Perth, on or before 31st July, 19 )

Name in Full (use Block Letters)		Underline Surname
Postal Address for Service of Notices (use Block letters)	Postcode	You are required to notify the Commissioner of any change of address for service of notices
Residential Address or Place of Business		If same as Postal Address write "As above"
Occupation of owner	(If Old Age, Invalid, Civilian Widow's, War Widow's, or Service (NOT WAR) pensioner, state date pension commenced.) The regimental Rank, Number and Unit is also required for War Widow's and Service pensioners	Quote Pension or Regimental No., etc.
Capacity in which return is made	Owner ; Part-owner ; Trustee ; Agent ; Attorney ; Lessee ; Secretary of an Association, Club, etc. ; Public Officer of a Company	Underline whichever applies

DECLARATION

I, ..... the person making this Return, do hereby declare that this Return and all the statements contained therein are, to the best of my knowledge and belief, true, accurate, and complete in every particular.

Dated this ..... day of ..... Signature.....  
..... 19.....

PARTICULARS OF LAND ASSESSABLE ON AN UNIMPROVED BASIS IN RESPECT OF OWNERSHIP AT THE 30th JUNE, 19 , TO WHICH IMPROVEMENTS HAVE BEEN ADDED BETWEEN THE 30th JUNE, 19 AND THE 30th JUNE, 19

Item No.	Description of the Land*	Description of Improvements existing thereon at 30/6/	Value of Improvements
			\$

\* A correct description of the Land will appear on Certificate of Title or Contract of Sale, to which please refer.

**LAND BOUGHT OR OTHERWISE ACQUIRED DURING THE YEAR ENDED 30th JUNE, 19 (WHETHER FOR CASH OR ON TERMS OR BY TRANSFER)  
DESCRIPTION OF LAND, etc.**

Consecutive No. of each Parcel	Shire District City, Municipality, Town	Name of Street	Location		Lot No.		Registered Title			Area			Date of Acquisition Show Date Contract Signed	Unimproved Value of Land	Value of Improvements	Total Purchase Price	Purpose for which Land is solely or principally used	Full Name and Address of Vendor
			Name	No.	Original	Sub-divisional	Plan or Diagram No.	Vol.	Fol.	A.	R.	P.						
1														\$	\$	\$		
2																		
3																		
4																		
5																		
6																		

State which of the above parcels acquired are enclosed within a common boundary fence with any other land previously held.....

State which of the parcels acquired are within one mile of each other, and of any other land held. (This only applies to farming or grazing land).....

State which of the parcels acquired are improved within the meaning of the Act, describe the nature of improvements in each case, and state the purpose for which land is solely or principally used.....

**LAND SOLD OR DISPOSED OF DURING THE YEAR ENDED 30th JUNE, 19 (WHETHER FOR CASH OR ON TERMS OR BY TRANSFER)  
DESCRIPTION OF LAND, etc.**

Consecutive No. of each Parcel	Shire District City, Municipality, Town	Name of Street	Location		Lot No.		Registered Title			Area			Date of Acquisition Show Date Contract Signed	Unimproved Value of Land	Value of Improvements	Sale Price	Purpose for which Land is solely or principally used	Full Name and Address of Purchaser
			Name	No.	Original	Sub-divisional	Plan or Diagram No.	Vol.	Fol.	A.	R.	P.						
1														\$	\$	\$		
2																		
3																		
4																		
5																		
6																		

**FOR LAND LEASED FROM THE CROWN, FILL IN PARTICULARS UNDER THE FOLLOWING HEADS :—**

Consecutive No. of each Parcel	District	Location No.	Lease No.	Lot No.	Area.	Term of Lease		Rent Payable	Nature of Lease e.g. Pastoral, Mineral, etc.
						Date of commencement	Period		
								\$	

[Reverse of Form 2.]

Western Australia  
Land Tax Assessment Act, 1907  
Form No. 3

Reg. 14

NOTICE OF ASSESSMENT

Based on Land Owned on 30th June, 19

IN accordance with the provisions of the Land Tax Assessment Act, 1907, the Land Tax payable by you has been assessed as follows :—

Land Assessed Value		Land Tax	Date of Issue :	Taxpayer's debit amount	Taxpayer	Balance payable
\$		\$		\$		\$
Improved	Un-improved	Additional Tax (Late Return)	The amount, other than arrears is payable on :	Taxpayer's credit amount		
		\$		\$		

Western Australia  
Land Tax Assessment Act, 1907  
Form No. 4

Reg. 16

NOTICE OF AMENDED ASSESSMENT

Based on Land Owned on the 30th June, 19

IN accordance with the provisions of the Land Tax Assessment Act, 1907, the Land Tax payable by you has been amended as follows :—

Land Assessed Value		Land Tax Increase/Decrease	Date of Issue :	Taxpayer's debit amount	Taxpayer	Balance payable
\$		\$		\$		\$
Improved	Un-improved		The amount other than arrears is payable on :	Taxpayer's credit amount		
				\$		