Western Australian Government Gazette
ISSN 2204-4264 (online)
1133
PERTH, TUESDAY, 23 JUNE 2026 No. 72 SPECIAL
PUBLISHED BY AUTHORITY ANDREW JONES, GOVERNMENT PRINTER

Taxation Administration Act 2003

Taxation Administration (Land Tax Relief - Cyclone Narelle) Declaration 2026

Made by the Treasurer.

1. Citation

This declaration is the *Taxation Administration (Land Tax Relief - Cyclone Narelle) Declaration 2026*.

2. Commencement

This declaration comes into operation as follows —

(a) clauses 1 and 2 — on the day on which this declaration is published in the *Gazette*;

(b) the rest of the declaration — on the day after that day.

3. Term used: exempt purpose

In this declaration —

exempt purpose has the meaning given in the *Land Tax Assessment Act 2002* Glossary clause 1.

4. Relevant emergency declaration

This declaration is made in relation to the emergency situation declaration made under the *Emergency Management Act 2005* section 50 on 26 March 2026, and published in the *Gazette* on 31 March 2026 at p. 485-6, in relation to Severe Tropical Cyclone Narelle (incident 775618).

5. Exemption from land tax

(1) The tax relief measure set out in this clause is declared.

(2) The tax relief measure is an exemption from land tax for each of the financial years commencing on 1 July 2026 and 1 July 2027 for land that is relevant cyclone-affected land in relation to that year.

(3) For the purposes of subclause (2), land is ***relevant cyclone-affected land*** in relation to a financial year if the Commissioner is satisfied that the land would have been exempt for that year under a provision of the *Land Tax Assessment Act 2002* Part 3 except that, because of damage caused by Severe Tropical Cyclone Narelle (incident 775618) —

(a) the land could not be used for an exempt purpose referred to in the exemption provision; or

(b) another requirement of the exemption provision is not satisfied.

(4) The tax relief measure applies to land tax payable for —

(a) the financial year commencing on 1 July 2026; and

(b) the financial year commencing on 1 July 2027.

(5) Subject to subclause (6), the tax relief measure applies to all taxpayers.

(6) The tax relief measure does not apply to a taxpayer in relation to a financial year if —

(a) the provision under which the relevant cyclone-affected land would have been exempt for that year as referred to in subclause (3) is the *Land Tax Assessment Act 2002* section 21, 24, 24A, 25 or 25A (a ***private residential property exemption***); and

(b) another property owned by the taxpayer is exempt from land tax for that year under a private residential property exemption.

R. SAFFIOTI, Treasurer