Western Australia

Land Tax Act 1976

This Act was repealed by the *Taxation Administration (Consequential Provisions) Act 2002* s. 5(c) (No. 45 of 2002) as at 1 Jul 2003 (see s. 2(1) and (2) and *Gazette* 27 Jun 2003 p. 2383).

Western Australia

Land Tax Act 1976

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Western Australia

Land Tax Act 1976

An Act to impose a land tax.

##### 1. Short title

This Act may be cited as the *Land Tax Act 1976*1*.*

##### 2. Commencement

This Act shall come into operation on 1 July 1976.

[**3.** Omitted under the Reprints Act 1984 s. 7(4)(e) and (f).]

##### 4. Incorporation of Act

The *Land Tax Assessment Act 1976* is incorporated with and shall be read as one with this Act.

##### 5. Land tax rate from 1 July 1976

For the year of assessment commencing on 1 July 1976, and for each year of assessment thereafter to and including the year of assessment commencing on 1 July 1986, land tax is imposed, and shall be payable pursuant to the *Land Tax Assessment Act 1976*, at the rate shown in Schedule 1.

[Section 5 amended by No. 68 of 1986 s. 4.]

##### 6. Land tax rate from 1 July 1987

For the year of assessment commencing on 1 July 1987, and for each year of assessment thereafter to and including the year of assessment commencing on 1 July 1992, land tax is imposed, and shall be payable pursuant to the *Land Tax Assessment Act 1976* at the rate shown in Schedule 2.

[Section 6 inserted by No. 68 of 1986 s. 5; amended by No. 16 of 1993 s. 4.]

##### 7. Land tax rate from 1 July 1993

For the year of assessment commencing on 1 July 1993, and for each year of assessment thereafter to and including the year of assessment commencing on 1 July 1994, land tax is imposed, and shall be payable pursuant to the *Land Tax Assessment Act 1976* at the rate shown in Schedule 3.

[Section 7 inserted by No. 16 of 1993 s. 5; amended by No. 38 of 1995 s. 4.]

##### 8. Land tax rate from 1 July 1995

For the year of assessment commencing on 1 July 1995 land tax is imposed, and shall be payable pursuant to the *Land Tax Assessment Act 1976* at the rate shown in Schedule 4.

[Section 8 inserted by No. 38 of 1995 s. 5; amended by No. 21 of 1996 s. 4.]

##### 9. Land tax rate from 1 July 1996

For the year of assessment commencing on 1 July 1996 land tax is imposed, and shall be payable pursuant to the *Land Tax Assessment Act 1976*, at the rate shown in Schedule 5.

[Section 9 inserted by No. 21 of 1996 s. 5; amended by No. 12 of 1997 s. 7.]

##### 10. Land tax rate from 1 July 1997

For the year of assessment commencing on 1 July 1997 land tax is imposed, and shall be payable pursuant to the *Land Tax Assessment Act 1976*, at the rate shown in Schedule 6.

[Section 10 inserted by No. 12 of 1997 s. 8; amended by No. 18 of 1998 s. 4.]

##### 11. Land tax rate from 1 July 1998

For the year of assessment commencing on 1 July 1998 land tax is imposed, and shall be payable pursuant to the *Land Tax Assessment Act 1976*, at the rate shown in Schedule 7.

[Section 11 inserted by No. 18 of 1998 s. 5; amended by No. 25 of 1999 s. 4.]

##### 12. Land tax rate from 1 July 1999

For the year of assessment commencing on 1 July 1999, and for each year of assessment thereafter to and including the year of assessment commencing on 1 July 2001, land tax is imposed, and shall be payable pursuant to the *Land Tax Assessment Act 1976*, at the rate shown in Schedule 8.

[Section 12 inserted by No. 25 of 1999 s. 5; amended by No. 37 of 2001 s. 4.]

##### 13. Land tax rate from 1 July 2002

For the year of assessment commencing on 1 July 2002, and for each subsequent year of assessment, land tax is imposed, and shall be payable pursuant to the *Land Tax Assessment Act 1976*, at the rate shown in Schedule 9.

[Section 13 inserted by No. 37 of 2001 s. 5.]

Schedule 1

|  |  |  |
| --- | --- | --- |
| **Unimproved value of the land under the *Land Tax Assessment Act 1976*** | | **Rate** |
| **Exceeding $** | **Not Exceeding $** |  |
| 0 | 5 000 | 0.3 cents for each $1 |
| 5 000 | 10 000 | $15 plus 0.4 cents for each $1 in excess of $5 000 |
| 10 000 | 15 000 | $35 plus 0.5 cents for each $1 in excess of $10 000 |
| 15 000 | 20 000 | $60 plus 0.6 cents for each $1 in excess of $15 000 |
| 20 000 | 25 000 | $90 plus 0.7 cents for each $1 in excess of $20 000 |
| 25 000 | 30 000 | $125 plus 0.8 cents for each $1 in excess of $25 000 |
| 30 000 | 35 000 | $165 plus 0.9 cents for each $1 in excess of $30 000 |
| 35 000 | 40 000 | $210 plus 1.0 cent for each $1 in excess of $35 000 |
| 40 000 | 45 000 | $260 plus 1.1 cents for each $1 in excess of $40 000 |
| 45 000 | 50 000 | $315 plus 1.2 cents for each $1 in excess of $45 000 |
| 50 000 | 60 000 | $375 plus 1.3 cents for each $1 in excess of $50 000 |
| 60 000 | 70 000 | $505 plus 1.4 cents for each $1 in excess of $60 000 |
| 70 000 | 80 000 | $645 plus 1.5 cents for each $1 in excess of $70 000 |
| 80 000 | 90 000 | $795 plus 1.6 cents for each $1 in excess of $80 000 |
| 90 000 | 100 000 | $955 plus 1.8 cents for each $1 in excess of $90 000 |
| 100 000 | 110 000 | $1 135 plus 2.0 cents for each $1 in excess of $100 000 |
| 110 000 | 120 000 | $1 335 plus 2.2 cents for each $1 in excess of $110 000 |
| 120 000 |  | $1 555 plus 2.4 cents for each $1 in excess of $120 000 |

[Schedule 1 amended by No. 68 of 1986 s. 6; No. 17 of 1993 s. 13.]

Schedule 2

[s. 6]

|  |  |  |
| --- | --- | --- |
| **Unimproved value of the land under the *Land Tax Assessment Act 1976*** | | **Rate** |
| **Exceeding $** | **Not Exceeding $** |  |
| 5 000 | 10 000 | $12.50 plus 0.35 cent for each $1 in excess of $5 000 |
| 10 000 | 20 000 | $30.00 plus 0.45 cent for each $1 in excess of $10 000 |
| 20 000 | 30 000 | $75.00 plus 0.60 cent for each $1 in excess of $20 000 |
| 30 000 | 40 000 | $135.00 plus 0.75 cent for each $1 in excess of $30 000 |
| 40 000 | 50 000 | $210.00 plus 1.00 cent for each $1 in excess of $40 000 |
| 50 000 | 80 000 | $310.00 plus 1.30 cents for each $1 in excess of $50 000 |
| 80 000 | 110 000 | $700.00 plus 1.60 cents for each $1 in excess of $80 000 |
| 110 000 | 150 000 | $1 180.00 plus 1.90 cents for each $1 in excess of $110 000 |
| 150 000 |  | $1 940.00 plus 2.00 cents for each $1 in excess of $150 000 |

[Schedule 2 inserted by No. 68 of 1986 s. 7; amended by No. 17 of 1993 s. 13.]

Schedule 3

[s. 7]

|  |  |  |
| --- | --- | --- |
| **Unimproved value of the land under the *Land Tax Assessment Act 1976*** | | **Rate** |
| **Exceeding $** | **Not Exceeding $** |  |
| 0 | 10 000 | Nil |
| 10 000 | 50 000 | $15.00 plus 0.15 cent for each $1 in excess of $10 000 |
| 50 000 | 100 000 | $75.00 plus 0.35 cent for each $1 in excess of $50 000 |
| 100 000 | 150 000 | $250.00 plus 0.60 cent for each $1 in excess of $100 000 |
| 150 000 | 200 000 | $550.00 plus 0.85 cent for each $1 in excess of $150 000 |
| 200 000 | 500 000 | $975.00 plus 1.20 cents for each $1 in excess of $200 000 |
| 500 000 | 1 000 000 | $4 575.00 plus 1.60 cents for each $1 in excess of $500 000 |
| 1 000 000 |  | $12 575.00 plus 2.00 cents for each $1 in excess of $1 000 000 |

[Schedule 3 inserted by No. 16 of 1993 s. 6.]

Schedule 4

[s. 8]

|  |  |  |
| --- | --- | --- |
| **Unimproved value of the land under the *Land Tax Assessment Act 1976*** | | **Rate** |
| **Exceeding $** | **Not Exceeding $** |  |
| 0 | 10 000 | Nil |
| 10 000 | 60 000 | $15.00 plus 0.15 cent for each $1 in excess of $10 000 |
| 60 000 | 120 000 | $90.00 plus 0.35 cent for each $1 in excess of $60 000 |
| 120 000 | 175 000 | $300.00 plus 0.60 cent for each $1 in excess of $120 000 |
| 175 000 | 240 000 | $630.00 plus 0.85 cent for each $1 in excess of $175 000 |
| 240 000 | 550 000 | $1 182.50 plus 1.20 cents for each $1 in excess of $240 000 |
| 550 000 | 1 000 000 | $4 902.50 plus 1.60 cents for each $1 in excess of $550 000 |
| 1 000 000 |  | $12 102.50 plus 2.00 cents for each $1 in excess of $1 000 000 |

[Schedule 4 inserted by No. 38 of 1995 s. 6.]

Schedule 5

[s. 9]

|  |  |  |
| --- | --- | --- |
| **Unimproved value of the land under the *Land Tax Assessment Act 1976*** | | **Rate** |
| **Exceeding $** | **Not Exceeding $** |  |
| 0 | 10 000 | Nil |
| 10 000 | 70 000 | $15.00 plus 0.15 cent for each $1 in excess of $10 000 |
| 70 000 | 130 000 | $105.00 plus 0.25 cent for each $1 in excess of $70 000 |
| 130 000 | 190 000 | $255.00 plus 0.45 cent for each $1 in excess of $130 000 |
| 190 000 | 260 000 | $525.00 plus 0.80 cent for each $1 in excess of $190 000 |
| 260 000 | 600 000 | $1 085.00 plus 1.20 cents for each $1 in excess of $260 000 |
| 600 000 | 1 100 000 | $5 165.00 plus 1.60 cents for each $1 in excess of $600 000 |
| 1 100 000 |  | $13 165.00 plus 2.00 cents for each $1 in excess of $1 100 000 |

[Schedule 5 inserted by No. 21 of 1996 s. 6.]

Schedule 6

[s. 10]

|  |  |  |
| --- | --- | --- |
| **Unimproved value of the land under the *Land Tax Assessment Act 1976*** | | **Rate** |
| **Exceeding  $** | **Not exceeding $** |  |
| 0 | 10 000 | Nil |
| 10 000 | 75 000 | $15.00 plus 0.15 cent for each $1 in excess of $10 000 |
| 75 000 | 140 000 | $112.50 plus 0.25 cent for each $1 in excess of $75 000 |
| 140 000 | 210 000 | $275.00 plus 0.45 cent for each $1 in excess of $140 000 |
| 210 000 | 325 000 | $590.00 plus 0.80 cent for each $1 in excess of $210 000 |
| 325 000 | 700 000 | $1 510.00 plus 1.20 cents for each $1 in excess of $325 000 |
| 700 000 | 1 100 000 | $6 010.00 plus 1.60 cents for each $1 in excess of $700 000 |
| 1 100 000 |  | $12 410.00 plus 2 cents for each $1 in excess of $1 100 000 |

[Schedule 6 inserted by No. 12 of 1997 s. 9.]

Schedule 7

[s. 11]

|  |  |  |
| --- | --- | --- |
| **Unimproved value of the land under the *Land Tax Assessment Act 1976*** | | **Rate** |
| **Exceeding  $** | **Not exceeding $** |  |
| 0 | 10 000 | Nil |
| 10 000 | 85 000 | $15.00 + 0.15 cent for each $1 in excess of $10 000 |
| 85 000 | 170 000 | $127.50 + 0.25 cent for each $1 in excess of $85 000 |
| 170 000 | 270 000 | $340.00 + 0.45 cent for each $1 in excess of $170 000 |
| 270 000 | 500 000 | $790.00 + 0.80 cent for each $1 in excess of $270 000 |
| 500 000 | 800 000 | $2 630.00 + 1.20 cents for each $1 in excess of $500 000 |
| 800 000 | 1 200 000 | $6 230.00 + 1.60 cents for each $1 in excess of $800 000 |
| 1 200 000 |  | $12 630.00 + 2.00 cents for each $1 in excess of $1 200 000 |

[Schedule 7 inserted by No. 18 of 1998 s. 6.]

Schedule 8

[s. 12]

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Unimproved value of the land under the *Land Tax Assessment Act 1976*** | | | **Rate** | |
| **Exceeding  $** | | **Not exceeding $** |  | |
| 0 | 10 000 | | Nil |
| 10 000 | 100 000 | | $15.00 + 0.15 cent for each $1 in excess of $10 000 |
| 100 000 | 190 000 | | $150.00 + 0.25 cent for each $1 in excess of $100 000 |
| 190 000 | 325 000 | | $375.00 + 0.45 cent for each $1 in excess of $190 000 |
| 325 000 | 550 000 | | $982.50 + 0.80 cent for each $1 in excess of $325 000 |
| 550 000 | 850 000 | | $2 782.50 + 1.20 cents for each $1 in excess of $550 000 |
| 850 000 | 1 250 000 | | $6 382.50 + 1.60 cents for each $1 in excess of $850 000 |
| 1 250 000 |  | | $12 782.50 + 2.00 cents for each $1 in excess of $1 250 000 |

[Schedule 8 inserted by No. 25 of 1999 s. 6.]

Schedule 9

[s. 13]

|  |  |  |  |
| --- | --- | --- | --- |
| **Unimproved value of the land under the *Land Tax Assessment Act 1976*** | | | **Rate** |
| **Exceeding** | **Not exceeding** |  | |
| **$** | **$** |  | |
| 0 | 50 000 | Nil | |
| 50 000 | 100 000 | $75.00 + 0.15 cent for each $1 in excess of $50 000 | |
| 100 000 | 190 000 | $150.00 + 0.25 cent for each $1 in excess of $100 000 | |
| 190 000 | 325 000 | $375.00 + 0.45 cent for each $1 in excess of $190 000 | |
| 325 000 | 550 000 | $982.50 + 0.80 cent for each $1 in excess of $325 000 | |
| 550 000 | 850 000 | $2 782.50 + 1.20 cents for each $1 in excess of $550 000 | |
| 850 000 | 1 250 000 | $6 382.50 + 1.60 cents for each $1 in excess of $850 000 | |
| 1 250 000 | 2 000 000 | $12 782.50 + 2.00 cents for each $1 in excess of $1 250 000 | |
| 2 000 000 | 5 000 000 | $27 782.50 + 2.30 cents for each $1 in excess of $2 000 000 | |
| 5 000 000 |  | $96 782.50 + 2.50 cents for each $1 in excess of $5 000 000 | |

[Schedule 9 inserted by No. 37 of 2001 s. 6.]

Notes

1 This is a compilation of the *Land Tax Act 1976* and includes the amendments made by the other written laws referred to in the following table. For amendments that had not come into operation on the date on which this compilation was prepared see endnote 1a, 2, 3.

Compilation table

| **Short title** | **Number and year** | **Assent** | **Commencement** |
| --- | --- | --- | --- |
| *Land Tax Act 1976* | 13 of 1976 | 3 Jun 1976 | 1 Jul 1976 (see s. 2) |
| *Land Tax Amendment Act 1986* | 68 of 1986 | 4 Dec 1986 | 1 Jul 1987 (see s. 2) |
| *Taxation Legislation Amendment Act 1993* Pt. 2 | 16 of 1993 | 29 Nov 1993 | 1 Jul 1993 (see s. 2) |
| *Acts Amendment (Annual Valuations and Land Tax) Act 1993* s. 13 | 17 of 1993 | 29 Nov 1993 | 29 Nov 1993 (see s. 2) |
| *Land Tax Amendment Act 1995* | 38 of 1995 | 18 Oct 1995 | 1 Jul 1995 (see s. 2) |
| *Revenue Laws Amendment (Taxation) Act 1996* Pt. 2 | 21 of 1996 | 28 Jun 1996 | 1 Jul 1996 (see s. 2) |
| *Revenue Laws Amendment (Taxation) Act 1997* Pt. 3 | 12 of 1997 | 25 Jun 1997 | 1 Jul 1997 (see s. 2) |
| *Revenue Laws Amendment (Taxation) Act 1998* Pt. 2 | 18 of 1998 | 30 Jun 1998 | 1 Jul 1998 (see s. 2(2)) |
| *Revenue Laws Amendment (Taxation) Act 1999* Pt. 2 | 25 of 1999 | 29 Jun 1999 | 1 Jul 1999 (see s. 2(2)) |
| *Revenue Laws Amendment (Taxation) Act (No. 2) 2001* Pt. 2 | 37 of 2001 | 7 Jan 2002 | 7 Jan 2002 (see s. 2(1)) |
| **Reprint of the *Land Tax Act 1976* as at 9 Aug 2002** (includes amendments listed above) | | | |
| **This Act was repealed by the *Taxation Administration (Consequential Provisions) Act 2002* s. 5(c) (No. 45 of 2002) as at 1 Jul 2003 (see s. 2(1) and (2) and Gazette 27 Jun 2003 p. 2383)** | | | |

1a On the date as at which this compilation was prepared, provisions referred to in the following table had not come into operation and were therefore not included in this compilation. For the text of the provisions see the endnotes referred to in the table.

Provisions that have not come into operation

| **Short title** | **Number and Year** | **Assent** | **Commencement** |
| --- | --- | --- | --- |
| *Taxation Administration (Consequential Provisions) Act 2002* s. 5(c) and Pt. 4 Div 1, 2 4 | 45 of 2002 | 20 Mar 2003 | Operative on commencement of *Taxation Administration Act 2003* (see s. 2(1)) |

2 Under the *Commonwealth Places (Mirror Taxes Administration) Act 1999* s. 7 this Act is to be read and construed with any modifications referred to in subsection (1) of that section and, in particular, with the modifications set out in the *Commonwealth Places (Mirror Taxes Administration) Regulations 2002*. Pt. 1 and Pt. 4 Div. 1 of those regulations read as follows:

“

Part 1 — Preliminary

1. Citation

These regulations may be cited as the *Commonwealth Places (Mirror Taxes Administration) Regulations 2002*.

2. Commencement

(1) These regulations do not have effect unless an arrangement is in operation under section 5 of the Act.

(2) When such an arrangement is in operation, these regulations and the modifications they prescribe are deemed to have taken effect on 6 October 1997.

(3) If a State taxing law was repealed before these regulations take effect then, despite the repeal, when these regulations are deemed under subsection (2) to have taken effect, the repealed law is deemed to have been modified, in accordance with these regulations, on 6 October 1997.

3. Modification of State taxing laws

(1) In its operation as an applied WA law, the Act is modified by omitting section 7.

(2) For the purposes of section 7(2) of the Act, each State taxing law is taken to be modified to the extent necessary to give effect to subregulation (3).

(3) If —

(a) a State taxing law applies, or could apply, to any extent, to or in relation to an event, state of affairs or transaction, and the corresponding applied law also applies, or could apply, to any extent, to or in relation to the same event, state of affairs or transaction;

(b) a person is required or permitted, or could be required or permitted, to take an action under both the State taxing law and the corresponding applied law in relation to the event, state of affairs or transaction;

(c) the person has taken the action in accordance with the corresponding applied law; and

(d) the Commissioner has enough information about the event, state of affairs or transaction to carry out his or her functions in relation to it under the State taxing law or the corresponding applied law or both, as the case requires,

then —

(e) the person is not required to take the action under the State taxing law; and

(f) the Commissioner may carry out his or her functions in relation to the event, state of affairs or transaction as if the person had taken whatever action is required or permitted under the State taxing law in relation to the event, state of affairs or transaction.

(4) The particular modifications set out in these regulations of certain State taxing laws have effect for the purposes of section 7(2) of the Act.

Part 4 — Land tax

Division 1 — The *Land Tax Act 1976*

34. Modification of the *Land Tax Act 1976*

This Division sets out modifications of the *Land Tax Act 1976*\* in its application as a law of Western Australia.

*[\* Reprinted as at 9 August 2002.]*

35. Section 3A inserted

After section 3 the following section is inserted —

“

**3A. Application of Act in non‑Commonwealth places**

(1) In this Act, unless the contrary intention appears —

(a) a reference to this Act is to be read as a reference to this Act in its application as a law of Western Australia;

(b) a reference to the *Land Tax Assessment Act 1976* is to be read as a reference to that Act in its application as a law of Western Australia.

(2) This Act is to be read with the applied Land Tax Act as a single body of law.

”.

”.

3 Under the *Commonwealth Places (Mirror Taxes Administration) Act 1999* s. 8(2) of the Commonwealth, this Act is to be read and construed with any modifications referred to in subsection (1) of that section and, in particular, with the modifications set out in the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*. Pt. 1 and Pt. 4 Div. 1 of that notice read as follows:

“

Part 1 — Preliminary

1. Citation

This notice may be cited as the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*.

2. Commencement

(1) This notice does not have effect unless an arrangement is in operation under section 9 of the Commonwealth Places Mirror Taxes Act in relation to Western Australia.

(2) When such an arrangement is in operation, this notice and the modifications it prescribes are deemed to have taken effect on 6 October 1997.

(3) If an applied WA law was repealed before this notice takes effect then, despite the repeal, when this notice is deemed under subsection (2) to have taken effect, the repealed law is deemed to have been modified on 6 October 1997 as set out in this notice.

3. Definitions

In this notice —

**“**applied WA law**”** means the provisions of a State taxing law of Western Australia that apply or are taken to have applied in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act;

**“**Commonwealth Mirror Taxes Act**”** means the *Commonwealth Places (Mirror Taxes) Act 1998* of the Commonwealth;

**“**WA taxing law**”** means a State taxing law of Western Australia.

4. Modification of applied WA laws

(1) For the purposes of section 8 of the Commonwealth Mirror Taxes Act, each applied WA law is taken to be modified to the extent necessary to give effect to subregulation (2).

(2) If —

(a) an applied WA law applies, or could apply, to any extent, to or in relation to an event, state of affairs or transaction, and the corresponding State taxing law also applies, or could apply, to any extent, to or in relation to the same event, state of affairs or transaction;

(b) a person is required or permitted, or could be required or permitted, to take an action under both the applied WA law and the corresponding State taxing law in relation to the event, state of affairs or transaction;

(c) the person has taken the action in accordance with the corresponding State taxing law; and

(d) the Commissioner has enough information about the event, state of affairs or transaction to carry out his or her functions in relation to it under the applied WA law or the corresponding State taxing law or both, as the case requires,

then —

(e) the person is not required to take the action under the applied WA law; and

(f) the Commissioner may carry out his or her functions in relation to the event, state of affairs or transaction as if the person had taken whatever action is required or permitted under the applied WA law in relation to the event, state of affairs or transaction.

(3) The particular modifications set out in this notice of certain applied WA laws have effect for the purposes of section 8 of the Commonwealth Mirror Taxes Act.

Part 4 — Land tax

Division 1 — The applied *Land Tax Act 1976*

47. Modification of the applied Act

This Division sets out modifications of the *Land Tax Act 1976*\* of Western Australia.

*[\* Reprinted as at 9 August 2002.]*

48. Section 3A inserted

After section 3 the following section is inserted —

“

**3A. Application of Act in Commonwealth places**

(1) In this Act, unless the contrary intention appears —

(a) a reference to this Act is to be read as a reference to this Act in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act; and

(b) a reference to the *Land Tax Assessment Act 1976* is to be read as a reference to the applied Land Tax Assessment Act*.*

(2) This Act is to be read with the corresponding Land Tax Act as a single body of law.

(3) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*, this Act is deemed to be further modified to any extent that is necessary or convenient —

(a) to enable this Act to operate effectively as a law of the Commonwealth; and

(b) to ensure that the combined liability of a taxpayer under this Act and the corresponding Land Tax Act is as nearly as possible the same as the taxpayer’s liability would be under the corresponding Land Tax Act alone if the Commonwealth places in Western Australia were not Commonwealth places.

”.

”.

4 On the date as at which this compilation was prepared, the *Taxation Administration (Consequential Provisions) Act 2002* s. 5(c) and Pt. 4 Div 1 and 2 had not come into operation. They read as follows:

“

Part 2 — Repeals

5. Acts repealed

The following Acts are repealed —

(c) *Land Tax Act 1976*;

Part 4 — Transitional provisions

Division 1 — Interpretation

33. Definitions

In this Part —

**“**commencement day**”** means the day on which the *Taxation Administration Act 2003* comes into operation;

**“**old Act**”** means —

(a) an Act repealed by section 5;

(b) the old Stamp Act; or

(c) section 41 of the *Metropolitan Region Town Planning Scheme Act 1959* as in force immediately before the commencement day;

**“**old Stamp Act**”** means the *Stamp Act 1921* as in force immediately before the commencement day;

**“**substantive provisions**”**, in relation to an old Act, means the provisions of the old Act other than those dealing with matters dealt with in the *Taxation Administration Act 2003*.

Division 2 — General transitional provisions

34. General transitional arrangements

(1) Section 37(1) of the *Interpretation Act 1984*, except paragraphs (a) and (b), does not apply in relation to the repeal of an old Act.

(2) The repeal of an old Act does not, unless the contrary intention appears —

(a) affect any right, interest, title, power or privilege created, acquired, accrued, established or exercisable or any status or capacity existing prior to the repeal;

(b) affect any duty, obligation, liability, or burden of proof imposed, created, or incurred prior to the repeal;

(c) subject to section 11 of *The Criminal Code* and section 10 of the *Sentencing Act 1995*, affect any penalty or forfeiture incurred or liable to be incurred in respect of an offence committed against the old Act; or

(d) affect any investigation, legal proceeding or remedy in respect of any such right, interest, title, power, privilege, status, capacity, duty, obligation, liability, burden of proof, penalty or forfeiture.

(3) Subject to subsections (4) and (5) —

(a) a right, interest, title, power, privilege, duty, obligation, liability or burden of proof referred to in subsection (2)(a) or (b) may be exercised or enforced;

(b) a penalty or forfeiture referred to in subsection (2)(c) may be imposed and enforced; and

(c) an investigation, legal proceeding or remedy referred to in subsection (2)(d) may be instituted, continued, or enforced,

as if the substantive provisions of the relevant old Act —

(d) had not been repealed;

(e) were a taxation Act for the purposes of the *Taxation Administration Act 2003*; and

(f) had been amended to make any modifications necessary for this section to have effect.

(4) If an objection, appeal or other legal proceeding (the **“**action**”**) was instituted under an old Act and was not finally determined before the commencement day —

(a) the action may be continued;

(b) any requirement to pay interest on an amount of tax determined in the action to have been overpaid applies and may be enforced;

(c) any penalty may be imposed and enforced; and

(d) any decision, order or determination made in the action has effect, and may be enforced,

as if this Act and the taxation Acts had not commenced.

(5) If the time limited by an old Act for doing anything is longer than the time limited by a taxation Act for doing the equivalent thing under that Act, then in relation to a matter to which subsection (3) applies, the time limited under the old Act applies in relation to the doing of the thing under the taxation Act.

(6) If the time limited by an old Act for commencing proceedings in relation to an offence under that Act is shorter than the 5 year period limited by section 111 of the *Taxation Administration Act 2003*, then despite section 111, proceedings in relation to an offence under the old Act (including an offence under a provision of the old Act that is continued in force under this Part) cannot be commenced after the expiry of the shorter period provided for by the old Act.

(7) In this section a reference, in relation to the *Stamp Act 1921*, to the repeal of the old Act is a reference to the amendment of the Act by the *Stamp Amendment Act 2003*.

35. Commissioner not to increase tax liability

Despite Part 3 Division1 of the *Taxation Administration Act 2003*, the Commissioner must not make a reassessment that increases the amount of tax a person is liable to pay in relation to anything that happened before the commencement day if the reassessment could not have been made under the relevant old Act.

36. Delegations

A delegation made under an old Act and in force immediately before the commencement day continues in force on and after that day as a delegation made under section 10 of the *Taxation Administration Act 2003*.

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