



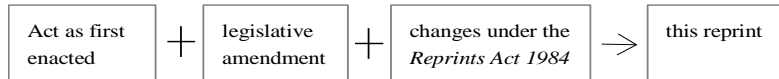
Western Australia

Land Tax Act 1976

Reprinted as at 9 August 2002

Guide for using this reprint

What the reprint includes



Endnotes, Compilation table, and Table of provisions that have not come into operation

1. Details about the original Act and legislation that has amended its text are shown in the Compilation table in endnote 1, at the back of the reprint. The table also shows any previous reprint.
2. Validation, transitional, savings, or other provisions identified in the Compilation table may be important. The table may refer to another endnote setting out the text of these provisions in full.
3. A table of provisions that have not come into operation, to be found in endnote 1a if it is needed, lists any provisions of the Act being reprinted that have not come into operation and any amendments that have not come into operation. The full text is set out in another endnote that is referred to in the table.

Notes amongst text (italicised and within square brackets)

1. If the reprint includes a section that was inserted, or has been amended, since the Act being reprinted was passed, editorial notes at the foot of the section give some history of how the section came to be as it is. If the section replaced an earlier section, no history of the earlier section is given (the full history of the Act is in the Compilation table).

Notes of this kind may also be at the foot of Schedules or headings.

2. The other kind of editorial note shows something has been —
 - removed (because it was repealed or deleted from the law); or
 - omitted under the *Reprints Act 1984* s. 7(4) (because, although still technically part of the text, it no longer has any effect).

The text of anything removed or omitted can be found in an earlier reprint (if there is one) or one of the written laws identified in the Compilation table.

Western Australia

Land Tax Act 1976

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Western Australia

Reprinted under the
Reprints Act 1984 as
at 9 August 2002

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

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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 <i>Land Tax</i> <i>Assessment Act 1976</i>			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 <i>Land Tax Assessment Act 1976</i>		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 <i>Land Tax Assessment Act 1976</i>		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 <i>Land Tax Assessment Act 1976</i>		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 <i>Land Tax Assessment Act 1976</i>		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 reprint is a compilation as at 9 August 2002 of the *Land Tax Act 1976* and includes the amendments made by the other written laws referred to in the following table.

Compilation table

Short title	Number and year	Assent	Commencement
<i>Land Tax Act 1976</i>	13 of 1976	3 Jun 1976	1 Jul 1976 (see s. 2)
<i>Land Tax Amendment Act 1986</i>	68 of 1986	4 Dec 1986	1 Jul 1987 (see s. 2)
<i>Taxation Legislation Amendment Act 1993 Pt. 2</i>	16 of 1993	29 Nov 1993	1 Jul 1993 (see s. 2)
<i>Acts Amendment (Annual Valuations and Land Tax) Act 1993 s. 13</i>	17 of 1993	29 Nov 1993	29 Nov 1993 (see s. 2)
<i>Land Tax Amendment Act 1995</i>	38 of 1995	18 Oct 1995	1 Jul 1995 (see s. 2)
<i>Revenue Laws Amendment (Taxation) Act 1996 Pt. 2</i>	21 of 1996	28 Jun 1996	1 Jul 1996 (see s. 2)
<i>Revenue Laws Amendment (Taxation) Act 1997 Pt. 3</i>	12 of 1997	25 Jun 1997	1 Jul 1997 (see s. 2)
<i>Revenue Laws Amendment (Taxation) Act 1998 Pt. 2</i>	18 of 1998	30 Jun 1998	1 Jul 1998 (see s. 2(2))
<i>Revenue Laws Amendment (Taxation) Act 1999 Pt. 2</i>	25 of 1999	29 Jun 1999	1 Jul 1999 (see s. 2(2))
<i>Revenue Laws Amendment (Taxation) Act (No. 2) 2001 Pt. 2</i>	37 of 2001	7 Jan 2002	7 Jan 2002 (see s. 2(1))