



Western Australia

# **Land Tax Assessment Regulations 1976**

**Reprinted as at 26 November 1999**



Western Australia

## Land Tax Assessment Regulations 1976

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### CONTENTS

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1.	Citation	1
2.	Interpretation	1
4.	Fee for certificate (section 48(1))	1
5.	Prescription of Commissioner as State taxation officer	2
6.	Payment of land tax where notice of assessment issued	2
7.	Prescribed rate of interest for section 37B of the Act	6
8.	Excluded public statutory authorities	6
9.	Inner city area prescribed for section 23AB of the Act	7

### Schedule 1 — Inner city area

### Notes





Western Australia

Reprinted under the  
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at 26 November 1999

Land Tax Assessment Act 1976

## Land Tax Assessment Regulations 1976

### 1. Citation

These regulations may be cited as the *Land Tax Assessment Regulations 1976*<sup>1</sup>.

*[Regulation 1 inserted in Gazette 28 October 1983 p.4361.]*

### 2. Interpretation

In these regulations, unless the contrary intention appears —  
“**the Act**” means the *Land Tax Assessment Act 1976*.

*[3. Repealed in Gazette 24 July 1998 p.3910.]*

### 4. Fee for certificate (section 48(1))

For a certificate showing if there is any assessed land tax charged on land, pursuant to section 48(1) of the Act, the Commissioner shall charge —

- (a) if the request for the certificate was made electronically through the Electronic Advice of Sale computer system operated by the Department of Land Administration and the State Revenue Department, a fee of \$20; or

(b) in any other case, a fee of \$30.

*[Regulation 4 inserted in Gazette 28 October 1983 p.4361;  
amended in Gazette 15 August 1986 p.2928; 30 June 1989  
p.1895; 13 May 1997 pp.2339-40.]*

**5. Prescription of Commissioner as State taxation officer**

The Commissioner is prescribed as a State taxation officer for the purposes of Part 111A of the *Taxation Administration Act 1953* of the Commonwealth.

*[Regulation 5 inserted in Gazette 27 March 1986 p.1303.]*

**6. Payment of land tax where notice of assessment issued**

(1) In this regulation unless the contrary intention appears —

**“additional tax”** means additional tax assessed under section 25 of the Act;

**“arrears”** (“Ar” in the formulas) means the sum, as at the time a relevant assessment is issued, of —

- (a) any land tax shown on a notice of assessment, or notice of amended assessment, issued in a year of assessment prior to the year of assessment in which the relevant assessment is issued, and due and payable;
- (b) any unpaid additional tax;
- (c) any interest assessed under section 38(3) of the Act and unpaid;
- (d) any penalty assessed under section 39 of the Act and unpaid;
- (e) any charge imposed under subregulation (5) or (6) and unpaid; and
- (f) any law costs referred to in the definition of “land tax” in section 5(1) of the Act and unpaid;

**“assessed amount”** means the total amount of land tax (including arrears) shown on a relevant assessment as payable under the Act;

**“discountable amount”** (“DA” in the formulas) means any land tax (but not additional tax, interest, penalties, charges or law costs) shown on a relevant assessment but not shown on a notice of assessment, or notice of amended assessment, issued in a year of assessment prior to the year of assessment in which the relevant assessment is issued;

**“residual amount”** (“RA” in the formulas) means the assessed amount less arrears and less the discountable amount;

**“relevant assessment”** means a notice of assessment, or a notice of amended assessment, issued by the Commissioner after the coming into operation of this regulation.

- (2) A taxpayer may discharge a liability to pay an assessed amount by paying in accordance with one of the 3 options in subregulations (3), (4) and (5).
- (3) A taxpayer may discharge a liability to pay an assessed amount by making one payment, within 45 days after the service by post of the relevant assessment, of the amount calculated according to the following formula:

$$\text{Amount payable} = Ar + RA + 0.97DA.$$

(In this regulation referred to as **“option 1”**.)

- (4) A taxpayer may discharge a liability to pay an assessed amount by making 2 payments as follows:
  - (a) A first payment, to be made within 45 days after the service by post of the relevant assessment, of an amount calculated according to the following formula:

$$\text{First payment} = Ar + \frac{RA + DA}{2}.$$

- (b) A second payment, to be made within 110 days after the service by post of the relevant assessment, of an amount calculated according to the following formula:

$$\text{Second payment} = \frac{RA + DA}{2}.$$

(In this regulation referred to as “**option 2**”.)

- (5) A taxpayer may discharge a liability to pay an assessed amount by making 3 payments as follows:

- (a) A first payment, to be made within 45 days after the service by post of the relevant assessment, of an amount calculated according to the following formula:

$$\text{First payment} = Ar + \frac{1.04 (RA + DA)}{3}.$$

- (b) A second payment, to be made within 110 days after the service by post of the relevant assessment, of an amount calculated according to the following formula:

$$\text{Second payment} = \frac{1.04 (RA + DA)}{3}.$$

- (c) A third payment, to be made within 175 days after the service by post of the relevant assessment, of an amount calculated according to the following formula:

$$\text{Third payment} = \frac{1.04 (RA + DA)}{3}.$$

(In this regulation referred to as “**option 3**”.)

- (6) If the sum of payments made by a taxpayer within 45 days after the service by post of a relevant assessment (“**the sum paid**”) is less than the amount payable under option 1 but greater than —

- (a) the first payment under option 2, then the sum paid shall be deducted by the Commissioner from the assessed amount and the remainder shall be paid by the taxpayer



when the second payment under option 2 would otherwise have been payable;

- (b) the first payment under option 3 but less than the first payment under option 2, then the sum paid shall be deducted by the Commissioner from the assessed amount and the remainder, plus a charge of 4% of the sum of the discountable amount and the residual amount, shall be divided into 2 equal amounts —
  - (i) the first to be paid by the taxpayer when the second payment under option 3 would otherwise have been payable; and
  - (ii) the second to be paid by the taxpayer when the third payment under option 3 would otherwise have been payable.

(7) If —

- (a) the sum of payments made by a taxpayer within 45 days after the service by post of a relevant assessment is less than the first payment under option 3; or
- (b) the taxpayer fails to make a payment when it is due,

the amount of land tax remaining unpaid at that time becomes due and payable immediately and section 39 of the Act applies accordingly.

- (8) The amounts to be paid under subregulation (4), (5) or (6)(b), are each to be a multiple of 5 cents and, where that results in the amounts being unequal, the first payment shall be the greater amount.

*[Regulation 6 inserted in Gazette 10 December 1993 pp.6612-4.]*

**7. Prescribed rate of interest for section 37B of the Act**

The prescribed rate of interest for the purposes of section 37B(2)(b) of the Act is 6% per annum.

*[Regulation 7 inserted in Gazette 16 December 1994 p.6844; amended in Gazette 28 November 1997 p.7031.]*

**8. Excluded public statutory authorities**

The following public statutory authorities are excluded from the definition of “public statutory authority” in section 5(1) of the Act —

- (a) the Electricity Corporation established by section 4 of the *Electricity Corporation Act 1994*;
- (b) the Gas Corporation established by section 4 of the *Gas Corporation Act 1994*;
- (c) the Water Corporation established by section 4 of the *Water Corporation Act 1995*;
- (d) the Albany Port Authority established by section 4 of the *Port Authorities Act 1999*;
- (e) the Bunbury Port Authority established by section 4 of the *Port Authorities Act 1999*;
- (f) the Dampier Port Authority established by section 4 of the *Port Authorities Act 1999*;
- (g) the Esperance Port Authority established by section 4 of the *Port Authorities Act 1999*;
- (h) the Fremantle Port Authority established by section 4 of the *Port Authorities Act 1999*;
- (i) the Geraldton Port Authority established by section 4 of the *Port Authorities Act 1999*; and
- (j) the Port Hedland Port Authority established by section 4 of the *Port Authorities Act 1999*.

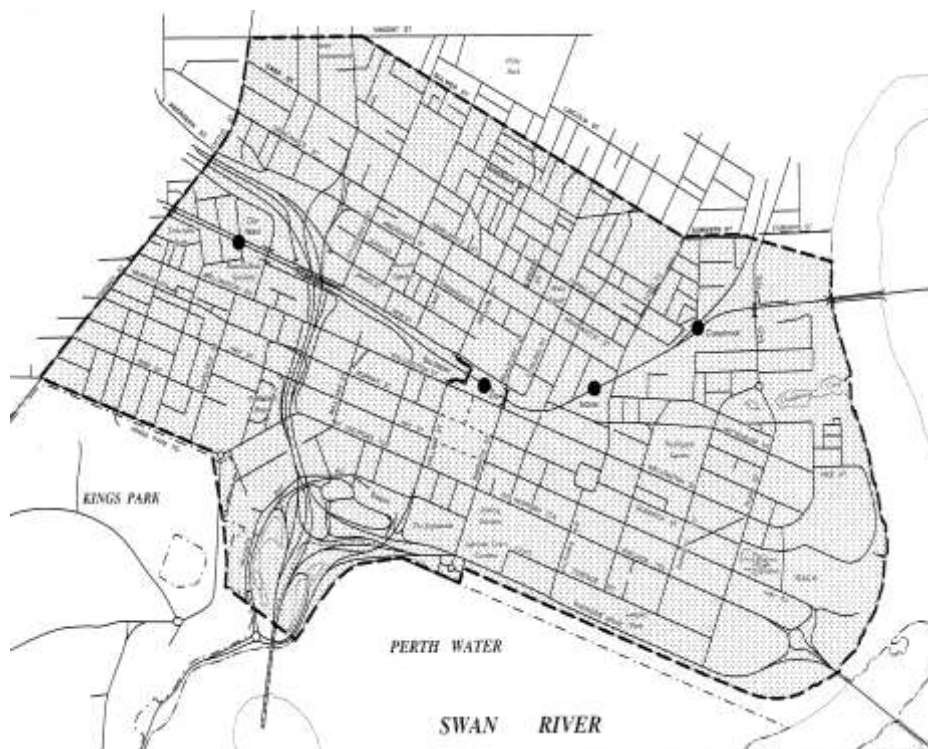
*[Regulation 8 inserted in Gazette 17 May 1996 p.2113; amended in Gazette 26 November 1999 p.5911.]*

**9. Inner city area prescribed for section 23AB of the Act**

For the purposes of the definition of “inner city area” in section 23AB(1) of the Act, the portion of the State delineated and indicated by dots on the plan reproduced in Schedule 1 is the inner city area.

*[Regulation 9 inserted in Gazette 24 July 1998 p.3910.]*

**Schedule 1 — Inner city area**



*[Schedule 1 inserted in Gazette 24 July 1998 p.3911.]*

## Notes

- <sup>1</sup> This reprint is a compilation as at 26 November 1999 of the *Land Tax Assessment Regulations 1976* and includes the amendments effected by the other regulations referred to in the following Table.

**Table of Regulations**

Citation	Gazettal	Commencement	Miscellaneous
<i>Land Tax Assessment Regulations 1976</i>	10 September 1976 p.3343	10 September 1976	
<i>Land Tax Assessment Regulations 1983</i>	28 October 1983 p.4361	1 January 1984 (see regulation 2)	
<i>Land Tax Assessment Regulations 1986</i>	27 March 1986 p.1303	27 March 1986	
<i>Land Tax Assessment Regulations (No. 2) 1986</i>	15 August 1986 p.2928	1 October 1986 (see regulation 2)	
<i>Land Tax Assessment Regulations 1989</i>	30 June 1989 p.1895	1 July 1989 (see regulation 2)	
<i>Land Tax Assessment Amendment Regulations 1993</i>	10 December 1993 pp.6612-4	10 December 1993	
<i>Land Tax Assessment Amendment Regulations 1994</i>	16 December 1994 p.6844	16 December 1994	
<i>Land Tax Assessment Amendment Regulations 1995</i>	23 June 1995 p.2509	23 June 1995	
<i>Land Tax Assessment Amendment Regulations 1996</i>	17 May 1996 p.2113	17 May 1996	
<i>Land Tax Assessment Amendment Regulations 1997</i>	13 May 1997 pp.2339-40	1 July 1997 (see regulation 2)	
<i>Land Tax Assessment Amendment Regulations (No. 2) 1997</i>	28 November 1997 pp.7030-31	28 November 1997	

## ***Land Tax Assessment Regulations 1976***

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<b>Citation</b>	<b>Gazettal</b>	<b>Commencement</b>	<b>Miscellaneous</b>
<i>Land Tax Assessment Amendment Regulations 1998</i>	24 July 1998 pp.3910-11	1 July 1998 (see regulation 2)	
<i>Land Tax Assessment Amendment Regulations 1999</i>	26 November 1999 p.5911	26 November 1999	