

Approved for Reprint, 14th May, 1971.
WESTERN AUSTRALIA.

LAND TAX.

12° Geo. VI., No. XXXII.

No. 32 of 1948.

(Affected by Act No. 113 of 1965.)

[As amended by Acts:

No. 85 of 1956, assented to 18th January, 1957;
No. 108 of 1965,¹ assented to 17th December, 1965;
No. 55 of 1968,² assented to 13th November, 1968;
No. 96 of 1969,³ assented to 17th November, 1969;

and reprinted pursuant to the Amendments Incorporation Act, 1938.]

AN ACT to impose a Land Tax.

[Assented to 10th December, 1948.]

BE it enacted—

1. This Act may be cited as the *Land Tax Act, 1948-1969*.

Short title.
Amended by
No. 96 of
1969, s. 1.

2. The Land and Income Tax Assessment Act, 1907-1945, and its amendments, so far as applicable to land tax, are incorporated with and shall be read as one with this Act.

Incorporation
of Act.

¹ Came into operation on 14th February, 1966. See s. 2 of Act 108 of 1965.

² Deemed to have operated from 30th June, 1968. See s. 2 of Act 55 of 1968.

³ Deemed to have operated from 30th June, 1969. See s. 2 of Act 96 of 1969.

Imposition
of Land tax
until 30th
June, 1956.
Amended by
No. 85 of
1956, s. 2.

3. Unless and until Parliament otherwise determines for the year of assessment ending the thirtieth day of June, one thousand nine hundred and forty-nine, and for each year of assessment thereafter, to and including the year of assessment ending the thirtieth day of June, one thousand nine hundred and fifty-six, land tax is imposed and shall be payable pursuant to the Land and Income Tax Assessment Act, 1907-1945, and its amendments, at the rate declared in the First Schedule to this Act.

Land tax
after 30th
June, 1956.
Added by
No. 85 of
1956, s. 3.
Amended by
No. 108 of
1965, s. 3.

4. For the year of assessment ending on the thirtieth day of June, one thousand nine hundred and fifty-seven and for each year of assessment thereafter to and including the year of assessment ending on the thirtieth day of June, one thousand nine hundred and sixty-six, land tax is imposed—

- (a) if all of the land of the owner is deemed to be improved land under section nine of the Land Tax Assessment Act, 1907-1956—

at the rate shown in the Second Schedule to this Act;

- (b) if all of the land of the owner is not so deemed to be improved land—

at the rate shown in the Second Schedule to this Act plus five-twelfths of a cent in the dollar for each dollar of the assessed unimproved value of the land;

or

- (c) if some of the land of the owner is so deemed to be improved land and some of the land of the owner is not so deemed to be improved land—

at the rate shown in the Second Schedule on the assessed unimproved value of all of the land plus five-twelfths of a cent in each dollar of the assessed value of so much of the land as is not so deemed to be improved land.

5. For the year of assessment ending on the thirtieth day of June, one thousand nine hundred and sixty-seven, and for the year of assessment ending on the thirtieth day of June, one thousand nine hundred and sixty-eight, land tax is imposed—

Land Tax after 30th June, 1968.
Added by No. 108 of 1965, s. 4.
Amended by No. 55 of 1968, s. 3.

- (a) if all of the land of the owner is deemed to be improved land under section nine of the Land Tax Assessment Act, 1907—

at the rate shown in the Third Schedule to this Act;

- (b) if all of the land of the owner is not so deemed to be improved land—

at the rate shown in the Third Schedule to this Act plus five-twelfths of a cent in the dollar for each dollar of the assessed unimproved value of the land;

or

- (c) if some of the land of the owner is so deemed to be improved land and some of the land of the owner is not so deemed to be improved land—

at the rate shown in the Third Schedule to this Act on the assessed unimproved value of all of the land plus five-twelfths of a cent in each dollar of the assessed value of so much of the land as is not so deemed to be improved land.

6. For the year of assessment ending on the thirtieth day of June, one thousand nine hundred and sixty-nine, land tax is imposed—

Land tax after 30th June, 1968.
Added by No. 55 of 1968, s. 4.
Amended by No. 96 of 1969, s. 3.

- (a) on the land of the owner that is deemed to be improved land under section nine of the Land Tax Assessment Act, 1907—

at the rate shown in the Fourth Schedule to this Act; and

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- (b) on the land of the owner that is not so deemed to be improved land—

at the rate shown in the Fifth Schedule to this Act,

but where the land is used solely or principally for the purposes of a society, club or association, not carried on for the purposes of profit or gain to the individual members thereof, or where the land is a source of a profit or gain mentioned in the proviso to paragraph (c) of subsection (1) of section ten of the Land Tax Assessment Act, 1907, which removes exemption from assessment for taxation, the tax is imposed at the rate shown in the Sixth Schedule to this Act.

Land tax
after 30th
June, 1969.
Added by
No. 96 of
1969, s. 4.

7. For the year of assessment ending on the thirtieth day of June, one thousand nine hundred and seventy, and for each year of assessment thereafter, land tax is imposed—

- (a) on the land of the owner that is deemed to be improved land under section nine of the Land Tax Assessment Act, 1907—

at the rate shown in the Fourth Schedule to this Act; and

- (b) on the land of the owner that is not so deemed to be improved land—

at the rate shown in the Seventh Schedule to this Act,

but where the land is used solely or principally for the purposes of a society, club or association, not carried on for the purposes of profit or gain to the individual members thereof, or where the land is the source of a profit or gain mentioned in the proviso to paragraph (c) of subsection (1) of section ten of the Land Tax Assessment Act, 1907, which removes exemption from assessment for taxation, the tax is imposed at the rate shown in the Sixth Schedule to this Act.

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FIRST SCHEDULE.
RATE OF LAND TAX.

Heading amended by
No. 85 of
1956, s. 4.

Where the unimproved value of taxable land does not exceed \$500, the rate shall be five-sixths of a cent for every dollar of the unimproved value as assessed by or under the said Acts, of all land chargeable with such tax, and where the unimproved value of taxable land exceeds \$500, the rate shall be one and one-twenty-fourth of a cent for every dollar of the unimproved value as assessed by or under the said Acts, of all land chargeable with such tax:

Provided that the minimum amount of land tax payable in respect of any land chargeable with land tax shall be fifty cents.

SECOND SCHEDULE

s. 4. Added by
No. 85 of
1956, s. 5.

Unimproved Value of the Land as assessed under the Land Tax Assessment Act, 1907-1956.	Rate.
Not exceeding \$10,000.	Five-eighths of a cent for each dollar.
Exceeding \$10,000 but not exceeding \$40,000.	\$62.50, plus five-sixths of a cent for each dollar in excess of \$10,000.
Exceeding \$40,000 but not exceeding \$60,000.	\$312.50, plus one and one-quarter cents for each dollar in excess of \$40,000.
Exceeding \$60,000 but not exceeding \$80,000.	\$562.50, plus one and two-thirds cents for each dollar in excess of \$60,000.
Exceeding \$80,000 but not exceeding \$100,000.	\$895.83 $\frac{1}{3}$, plus two and one-twelfth cents for each dollar in excess of \$80,000.
Exceeding \$100,000 but not exceeding \$120,000.	\$1,312.50, plus two and one-half cents for each dollar in excess of \$100,000.
Exceeding \$120,000.	\$1,812.50 plus two and eleven-twelfth cents for each dollar in excess of \$120,000.

But where the land is used solely or principally for the purposes of a society, club, or association, not carried on for the purposes of profit or gain to the individual members thereof, or where the land is the source of a profit or gain mentioned in the proviso to paragraph (c) of subsection (1) of section ten of the Land Tax Assessment Act, 1907-1956, which removes exemption from assessment for taxation, the tax shall be—

- (a) if the unimproved value as so assessed does not exceed \$10,000—at the rate of five-eighths of a cent for each dollar of that value; or
- (b) if the unimproved value as so assessed exceeds \$10,000 but does not exceed \$40,000—at the rate of \$62.50 plus five-sixths of a cent for each dollar of that value in excess of \$10,000; or

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- (c) if the unimproved value as so assessed exceeds \$40,000—at the rate of \$312.50 plus one and one-quarter cents for each dollar of that value in excess of \$40,000.

Added by
No. 108 of
1965, s. 5.

s.5.

THIRD SCHEDULE.

Unimproved Value of the Land as assessed under the Land Tax Assessment Act, 1907.	Rate.
Not exceeding \$10,000.	Five-eighths of a cent for each dollar.
Exceeding \$10,000 but not exceeding \$40,000.	\$62.50, plus five-sixths of a cent for each dollar in excess of \$10,000.
Exceeding \$40,000 but not exceeding \$60,000.	\$312.50, plus one and one-quarter cents for each dollar in excess of \$40,000.
Exceeding \$60,000 but not exceeding \$80,000.	\$562.50, plus one and two-thirds cents for each dollar in excess of \$60,000.
Exceeding \$80,000 but not exceeding \$100,000.	\$895.83 $\frac{1}{2}$, plus two and one-twelfth cents for each dollar in excess of \$80,000.
Exceeding \$100,000 but not exceeding \$120,000.	\$1,312.50, plus two and one-half cents for each dollar in excess of \$100,000.
Exceeding \$120,000.	\$1,812.50 plus two and eleven-twelfth cents for each dollar in excess of \$120,000.

But where the land is used solely or principally for the purposes of a society, club, or association, not carried on for the purposes of profit or gain to the individual members thereof, or where the land is the source of a profit or gain mentioned in the proviso to paragraph (c) of subsection (1) of section ten of the Land Tax Assessment Act, 1907, which removes exemption from assessment for taxation, the tax shall be—

- (a) if the unimproved value as so assessed does not exceed \$10,000—at the rate of five-eighths of a cent for each dollar of that value; or
- (b) if the unimproved value as so assessed exceeds \$10,000 but does not exceed \$40,000—at the rate of \$62.50 plus five-sixths of a cent for each dollar of that value in excess of \$10,000; or
- (c) if the unimproved value as so assessed exceeds \$40,000—at the rate of \$312.50 plus one and one-quarter cents for each dollar of that value in excess of \$40,000.

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FOURTH SCHEDULE

S. 6.

Added by
No. 55 of
1968, s. 5.

Unimproved value of the land as assessed under the Land Tax Assessment Act, 1907		Rate			
Ex-ceeding \$	Not Ex-ceeding \$				
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	"	0·5 cents	"
15,000	20,000	\$60	"	0·6 cents	"
20,000	25,000	\$90	"	0·7 cents	"
25,000	30,000	\$125	"	0·8 cents	"
30,000	35,000	\$165	"	0·9 cents	"
35,000	40,000	\$210	"	1·0 cent	"
40,000	45,000	\$260	"	1·1 cents	"
45,000	50,000	\$315	"	1·2 cents	"
50,000	60,000	\$375	"	1·3 cents	"
60,000	70,000	\$505	"	1·4 cents	"
70,000	80,000	\$645	"	1·5 cents	"
80,000	90,000	\$795	"	1·6 cents	"
90,000	100,000	\$955	"	1·8 cents	"
100,000	110,000	\$1,135	"	2·0 cents	"
110,000	120,000	\$1,335	"	2·2 cents	"
120,000		\$1,555	"	2·4 cents	"

FIFTH SCHEDULE

S. 6.

Added by
No. 55 of
1968, s. 5.

Unimproved value of the land as assessed under the Land Tax Assessment Act, 1907		Rate			
Ex-ceeding \$	Not Ex-ceeding \$				
0	5,000	1·0 cent for each \$1			
5,000	10,000	\$50·00	plus	1·25 cents for each \$1 in excess of	\$5,000
10,000	15,000	\$112·50	"	1·5 cents	"
15,000	20,000	\$187·50	"	1·75 cents	"
20,000	30,000	\$275·00	"	2·0 cents	"
30,000	40,000	\$475·00	"	2·25 cents	"
40,000	50,000	\$700·00	"	2·5 cents	"
50,000	60,000	\$950·00	"	2·75 cents	"
60,000	80,000	\$1,225·00	"	3·0 cents	"
80,000	100,000	\$1,825·00	"	3·25 cents	"
100,000		\$2,475·00	"	3·5 cents	"

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SIXTH SCHEDULE

Added by No. 55 of 1968, s. 5.

S. 6.

Unimproved value of the land as assessed under the Land Tax Assessment Act, 1907		Rate			
Ex-ceeding \$	Not Ex-ceeding \$				
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	0.5 cents		\$10,000
15,000	20,000	\$60	0.6 cents		\$15,000
20,000	25,000	\$90	0.7 cents		\$20,000
25,000	30,000	\$125	0.8 cents		\$25,000
30,000	35,000	\$165	0.9 cents		\$30,000
35,000	40,000	\$210	1.0 cent		\$35,000
40,000		\$260	1.1 cents		\$40,000

SEVENTH SCHEDULE

Added by No. 96 of 1969, s. 5.

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Unimproved value of the land as assessed under the Land Tax Assessment Act, 1907		Rate			
Ex-ceeding \$	Not Ex-ceeding \$				
0	5,000		1.0 cent for each \$1		
5,000	10,000	\$50.00 plus	1.25 cents for each \$1 in excess of		\$5,000
10,000	15,000	\$112.50	1.5		\$10,000
15,000	20,000	\$187.50	1.75		\$15,000
20,000	25,000	\$275.00	2.0		\$20,000
25,000	30,000	\$375.00	2.25		\$25,000
30,000	35,000	\$487.50	2.5		\$30,000
35,000	40,000	\$612.50	2.75		\$35,000
40,000	45,000	\$750.00	3.0		\$40,000
45,000	50,000	\$900.00	3.25		\$45,000
50,000	60,000	\$1,062.50	3.5		\$50,000
60,000	70,000	\$1,412.50	3.75		\$60,000
70,000	80,000	\$1,787.50	4.0		\$70,000
80,000	90,000	\$2,187.50	4.25		\$80,000
90,000	100,000	\$2,612.50	4.5		\$90,000
100,000	110,000	\$3,062.50	4.75		\$100,000
110,000	120,000	\$3,537.50	5.0		\$110,000
120,000	\$4,037.50	5.25		\$120,000