Western Australia

Land Legislation Amendment (Taxing) Act 2015

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Land Legislation Amendment (Taxing) Act 2015

No. 12 of 2015

An Act to amend the following Acts to impose certain fees prescribed under those Acts to the extent that those fees are a tax —

* the *Registration of Deeds Act 1856*;
* the *Strata Titles Act 1985*;
* the *Transfer of Land Act 1893*;
* the *Valuation of Land Act 1978*.

[Assented to 29 April 2015]

The Parliament of Western Australia enacts as follows:

## Part 1 — Preliminary

##### 1. Short title

 This is the *Land Legislation Amendment (Taxing) Act 2015*.

##### 2. Commencement

 This Act comes into operation as follows —

 (a) Part 1 — on the day on which this Act receives the Royal Assent;

 (b) the rest of the Act — when the *Land Legislation Amendment Act 2015* section 3 comes into operation.

## Part 2 — *Registration of Deeds Act 1856* amended

##### 3. Act amended

 This Part amends the *Registration of Deeds Act 1856* as amended by the *Land Legislation Amendment Act 2015*.

##### 4. Section 22AA amended

 After section 22AA(1) insert:

 (2A) To the extent that regulations to which subsection (1) applies prescribe a fee that includes an amount that is a tax, the regulations may impose the tax.

## Part 3 — *Strata Titles Act 1985* amended

##### 5. Act amended

 This Part amends the *Strata Titles Act 1985* as amended by the *Land Legislation Amendment Act 2015*.

##### 6. Section 131A amended

 After section 131A(1) insert:

 (2A) To the extent that regulations to which subsection (1) applies prescribe a fee that includes an amount that is a tax, the regulations may impose the tax.

## Part 4 — *Transfer of Land Act 1893* amended

##### 7. Act amended

 This Part amends the *Transfer of Land Act 1893* as amended by the *Land Legislation Amendment Act 2015*.

##### 8. Section 182AA amended

 After section 182AA(1) insert:

 (2A) To the extent that regulations to which subsection (1) applies prescribe a fee that includes an amount that is a tax, the regulations may impose the tax.

## Part 5 — *Valuation of Land Act 1978* amended

##### 9. Act amended

 This Part amends the *Valuation of Land Act 1978* as amended by the *Land Legislation Amendment Act 2015*.

##### 10. Section 50 amended

 After section 50(1) insert:

 (2A) To the extent that regulations to which subsection (1) applies prescribe a fee that includes an amount that is a tax, the regulations may impose the tax.

