



Western Australia

Land Legislation Amendment (Taxing) Act 2015

As at 29 Apr 2015

No. 12 of 2015

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Land Legislation Amendment (Taxing) Act 2015

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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.

