

WESTERN AUSTRALIA

LAND TAX RELIEF ACT 1992

No. 23 of 1992

AN ACT to make special provision for the valuations to be used for the assessment of land tax and Metropolitan Region Improvement Tax for certain years of assessment.

[Assented to 17 June 1992.]

The Parliament of Western Australia enacts as follows:

Short title

1. This Act may be cited as the *Land Tax Relief Act 1992*.

Commencement

2. This Act comes into operation on the day on which it receives the Royal Assent.

Interpretation

3. (1) In this Act, unless the contrary intention appears —

“**1991/92 taxable value**”, in relation to land, means the unimproved value that applied to that land under section 4 (1) of the *Land Tax Relief Act 1991*;

“**principal Act**” means the *Land Tax Assessment Act 1976*;

“**land tax**” includes the Metropolitan Region Improvement Tax under section 41 of the *Metropolitan Region Town Planning Scheme Act 1959*;

“**the 1992/93 year**” means the year of assessment commencing on 1 July 1992.

(2) Expressions used in the principal Act have the same respective meanings in this Act.

Special provision for land tax for 1992/93

4. (1) All land tax for the 1992/93 year is to be levied and paid on land on the basis of —

(a) its 1991/92 taxable value; or

(b) the unimproved value of that land in force under the *Valuation of Land Act 1978* on 30 June 1992 as a result of a valuation coming into force under that Act after 30 June 1991,

whichever is the lower.

(2) Any land tax under section 15A (2) (a) of the principal Act in respect of the 1992/93 year is to be levied and paid on land on the basis of the unimproved value that applied to that land under subsection (1).

**Application of principal Act and
*Land Tax Relief Act 1991***

5. (1) This Act has effect notwithstanding anything in the principal Act but otherwise land tax for or in respect of the 1992/93 year is to be levied and paid in accordance with, and is otherwise governed by, the principal Act.

(2) In respect of land tax for or in respect of the 1992/93 year this Act has effect notwithstanding section 4 of the *Land Tax Relief Act 1991* but this Act does not affect the operation of that section in relation to land tax for or in respect of any other year to which that section applies.

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