

# LAND TAX ASSESSMENT.

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No. 87 of 1984.

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AN ACT to amend the Land Tax Assessment Act  
1976.

[Assented to 29 November 1984.]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

1. (1) This Act may be cited as the *Land Tax Assessment Amendment Act 1984*.

Short title  
and principal  
Act.

(2) In this Act the Land Tax Assessment Act 1976 is referred to as the principal Act.

Reprinted as  
approved  
1 December  
1982.

Commence-  
ment.

2. (1) Sections 1, 2 and 3 of this Act shall be deemed to have come into operation on 1 July 1984.

(2) The exemption from assessment and taxation under the principal Act provided for by the amendment to clause 9 of Part I of the Schedule to the principal Act, effected by section 4 of this Act, applies for the purpose of the year of assessment which commenced on 1 July 1984 and each year of assessment thereafter.

Section 22  
amended.

3. Section 22 of the principal Act is amended in subsection (1) by inserting after "so mentioned," the following—

“ other than the qualifications specified in subparagraph (ii), (iii), (iv), (v) or (vi) of clause 9 (b) of Part I of the Schedule, ”.

Schedule  
amended.

4. (1) The Schedule to the principal Act is amended—

(a) in clause 9 of Part I—

(i) in paragraph (a), by deleting subparagraphs (i), (ii), (iii) and (iv) and substituting the following subparagraphs—

“ (i) the owner of which is a natural person who uses the land solely or principally as his ordinary place of residence;

(ii) the owners of which are natural persons all of whom use the land solely or principally as their ordinary place of residence;

(iii) the owners of which are husband and wife one of whom uses the land solely or principally as his or her ordinary place of residence;

- (iv) the owners of which are natural persons at least one of whom uses the land solely or principally as his ordinary place of residence, and where the owner or owners who do not so use the land is or are an owner or owners solely by reason of a requirement by a financial institution for a guarantee of moneys advanced on security of that land;
- (v) the owners of which are natural persons not all of whom use the land solely or principally as their ordinary place of residence;
- (vi) the owner of which is an exempt proprietary company within the meaning of the *Companies (Western Australia) Code*, and which is used by all the persons who have any share in the share capital of that company solely or principally as their ordinary place of residence;
- (vii) the owner of which is an exempt proprietary company within the meaning of the *Companies (Western Australia) Code*, and which is not used by all the persons who have a share in the share capital of that company solely or principally as their ordinary place of residence;

- (viii) the owners of which are a natural person, or natural persons, and an exempt proprietary company within the meaning of the *Companies (Western Australia) Code*, and which is used by the natural person or all the natural persons and all the persons who have any share in the share capital of that company solely or principally as his or their ordinary place of residence; or
  - (ix) the owners of which are a natural person, or natural persons, and an exempt proprietary company within the meaning of the *Companies (Western Australia) Code*, and which is not used by all of the natural persons and all of the persons who have any share in the share capital of that company solely or principally as their ordinary place of residence. ”;
- (ii) in paragraph (b), by deleting subparagraph (ii) and substituting the following subparagraphs—
- “ (ii) The exemption provided by subparagraph (v) of paragraph (a) applies only to the extent of the proportion of the interest held in the land by the owner or owners who use the land solely or principally as his or their ordinary place of residence.

- (iii) The exemption provided by subparagraph (vii) of paragraph (a), applies only to the extent of the proportion that the number of natural persons who have any share in the share capital of the company and who use the land solely or principally as their ordinary place of residence bears to the total number of persons who have any share in the share capital of the company.
- (iv) The exemption provided by subparagraph (ix) of paragraph (a) applies only to the extent of the proportion of the interest in the land held by—
  - (I) the natural person or natural persons who use the land solely or principally as his or their ordinary place of residence; and
  - (II) the resident shareholders of the company (being the proportion that the number of natural persons who have any share in the share capital of the company and who use the land solely or principally as their ordinary place of residence bears to the total number of

persons who have any share in the share capital of the company).

- (v) Where on or after 1 July in any year of assessment land becomes land of the class specified in paragraph (a) and the owner of the land—

(I) is the person who owned that land at midnight on the 30 June immediately preceding that year of assessment;

(II) constructed or caused to be constructed the dwelling-house; and

(III) is the first occupier of the dwelling-house,

the resultant exemption, as qualified by the qualifications specified in subparagraphs (i), (ii), (iii) and (iv) shall, subject to subparagraph (vi), be deemed to apply to that year of assessment and if an assessment relating to that land has been made it shall be amended accordingly.

- (vi) The qualification specified in subparagraph (v) does not apply where a person who uses the land solely or principally as his ordinary place of residence is entitled in that year of assessment

to an exemption under this clause, clause 10 or clause 11 in respect of any other land. ”;

and

(b) in Part III—

(i) in clause 2, by deleting “An exemption” and substituting the following—

“ Subject to clause 4, an exemption ”;

(ii) in clause 3, by deleting “A concession” and substituting the following—

“ Subject to clause 4, a concession ”;

and

(iii) by inserting after clause 3 the following clauses—

“ 4. The Commissioner may, by public notice, dispense with the requirements of clauses 2 and 3.

5. A notice under clause 4—

(a) shall be given with a notice under section 24 (2); and

(b) may be given in respect of—

(i) land generally or land of a particular class or classes;

(ii) owners generally  
or owners of a  
particular class  
or classes;

(iii) a particular pe-  
riod of time or  
periods of  
time. ”.

(2) Notwithstanding clause 5 (a) of Part III of the Schedule to the principal Act as inserted by subsection (1), in relation to the year of assessment commencing on 1 July 1984 the notice referred to in clause 4 of that Part of the Schedule as inserted by subsection (1) may be given as a separate notice after the day on which this Act receives the Royal Assent.

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