

## Land Legislation Amendment (Taxing) Bill 2014

### Contents

<b>Part 1 — Preliminary</b>		
1.	Short title	2
2.	Commencement	2
<b>Part 2 — <i>Registration of Deeds Act 1856</i> amended</b>		
3.	Act amended	3
4.	Section 22AA amended	3
<b>Part 3 — <i>Strata Titles Act 1985</i> amended</b>		
5.	Act amended	4
6.	Section 131A amended	4
<b>Part 4 — <i>Transfer of Land Act 1893</i> amended</b>		
7.	Act amended	5
8.	Section 182AA amended	5
<b>Part 5 — <i>Valuation of Land Act 1978</i> amended</b>		
9.	Act amended	6
10.	Section 50 amended	6



Western Australia

LEGISLATIVE ASSEMBLY

## **Land Legislation Amendment (Taxing) Bill 2014**

**A Bill for**

**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*.**

The Parliament of Western Australia enacts as follows:

1  
2  
3  
4  
5  
6  
7  
8  
9

**Part 1 — Preliminary**

**1. Short title**

This is the *Land Legislation Amendment (Taxing) Act 2014*.

**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 2014* section 3 comes into operation.

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

2        **3.        Act amended**

3                This Part amends the *Registration of Deeds Act 1856* as  
4                amended by the *Land Legislation Amendment Act 2014*.

5        **4.        Section 22AA amended**

6                After section 22AA(1) insert:

7  
8                (2A)    To the extent that regulations to which subsection (1)  
9                applies prescribe a fee that includes an amount that is a  
10                tax, the regulations may impose the tax.  
11

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11

**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 2014*.

**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.

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

2       **7.       Act amended**

3           This Part amends the *Transfer of Land Act 1893* as amended by  
4           the *Land Legislation Amendment Act 2014*.

5       **8.       Section 182AA amended**

6           After section 182AA(1) insert:  
7

8           (2A) To the extent that regulations to which subsection (1)  
9           applies prescribe a fee that includes an amount that is a  
10          tax, the regulations may impose the tax.  
11

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

2 **9. Act amended**

3 This Part amends the *Valuation of Land Act 1978* as amended  
4 by the *Land Legislation Amendment Act 2014*.

5 **10. Section 50 amended**

6 After section 50(1) insert:  
7

8 (2A) To the extent that regulations to which subsection (1)  
9 applies prescribe a fee that includes an amount that is a  
10 tax, the regulations may impose the tax.  
11

12

---