

# METROPOLITAN REGION IMPROVEMENT TAX AMENDMENT ACT 2004

## EXPLANATORY MEMORANDUM

(Revised following Legislative Assembly third reading)

This Bill arises from the consequential and transitional provisions of the *Planning and Development Bill 2004*. Amendments are required to the *Metropolitan Region Improvement Tax Act 1959* to ensure continuity in the imposition and payment of the metropolitan region improvement tax through the repeal of the *Metropolitan Region Town Planning Scheme Act 1959*, *Town Planning and Development Act 1928* and the *Western Australian Planning Commission Act 1985* and the enactment of the *Planning and Development Act 2004*. There is no change to the metropolitan region improvement tax itself.

This amendment is dealt with by a separate bill from the *Planning and Development (Consequential and Transition Provisions) Bill 2004*, as it is “imposing taxation” for the purposes of section 46(7) of the *Constitution Acts Amendment Act 1899*.

Outlined below is an examination of the Bill on a clause-by-clause basis.

Clause 1: Short title which is self explanatory.

Clause 2: Commencement provision which is self explanatory.

Clause 3: The Act amended which is self explanatory.

Clause 4: Section 8 of the Act is amended to ensure continuity of the imposition and payment of the metropolitan region improvement tax in the year the *Planning and Development Bill* is enacted and thereafter.