

**LAND LEGISLATION AMENDMENT (TAXING) BILL 2014**

*Introduction and First Reading*

Bill introduced, on motion by **Mr D.T. Redman (Minister for Lands)**, and read a first time.

Explanatory memorandum presented by the minister.

*Second Reading*

**MR D.T. REDMAN (Warren–Blackwood — Minister for Lands)** [10.53 am]: I move —

That the bill be now read a second time.

I advise that this bill is not a uniform legislation bill. It does not ratify or give effect to an intergovernmental or multilateral agreement to which the government of the state is a party, nor does it, by reason of its subject matter, introduce a uniform scheme or uniform laws throughout the commonwealth. The bill needs to be viewed in conjunction with clauses 6, 8, 10 and 12 of the Land Legislation Amendment Bill 2014, which amend the Registration of Deeds Act 1856, the Strata Titles Act 1985, the Transfer of Land Act 1893 and the Valuation of Land Act 1978 respectively. The amendments authorise each act's prescribed fees to exceed the amount, or an estimate of the amount, needed to recover the costs of the products and services to which the fee relates. When the fee is greater than the costs incurred or estimate of the costs incurred, the over-recovery is characterised as a tax. To the extent that fees under the Registration of Deeds Act 1856, Strata Titles Act 1985, Transfer of Land Act 1893 and Valuation of Land Act 1978 are a tax, this bill imposes a tax. Section 46(7) of the Western Australian Constitution Acts Amendment Act 1899 requires a separate bill to impose the tax.

I commend the bill to the house.

Debate adjourned, on motion by **Mr D.A. Templeman**.