

Land Tax Assessment Amendment Bill 2022

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Western Australia

LEGISLATIVE ASSEMBLY

Land Tax Assessment Amendment Bill 2022

A Bill for

An Act to amend the *Land Tax Assessment Act 2002*.

The Parliament of Western Australia enacts as follows:

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Part 1 — Preliminary

1. Short title

This is the *Land Tax Assessment Amendment Act 2022*.

2. Commencement

This Act comes into operation as follows —

- (a) Part 1 comes into operation on the day on which this Act receives the Royal Assent (*assent day*);
- (b) Part 2 is deemed to have come into operation on 1 July 2020;
- (c) the rest of the Act comes into operation on the day after assent day.

3. Act amended

This Act amends the *Land Tax Assessment Act 2002*.

1 **Part 2 — Amendments deemed to have commenced on**
2 **1 July 2020**

3 **4. Section 15A amended**

4 (1) In section 15A(1)(a) delete “a concession or exemption under
5 section 39B” and insert:

6

7 an exemption under section 39B to any extent

8

9 (2) In section 15A(2) delete “by the subdividing owner of the land
10 on the value of the taxable portion of the land for each of the
11 10 financial years” and insert:

12

13 on the land by the subdividing owner of the land for each of the
14 10 financial years (the *relevant financial years*)

15

16 (3) Delete section 15A(3) and insert:

17

18 (3) If immediately after the subdivision any of the land is
19 in a dwelling or residential park, and there are caravan
20 or camp sites or owner-occupied home sites (as those
21 terms are defined in section 39A) in the park, then —

22 (a) a percentage (*P%*) must be calculated in
23 relation to the park under subsection (3A); and

24 (b) in determining the taxable value of the land for
25 each of the relevant financial years, the
26 unimproved value of the land in relation to that
27 year must be reduced by an amount equal to
28 *P%* of the unimproved value of the land.

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- 1 (3A) For the purposes of subsection (3)(a), the percentage
2 must be calculated as follows —
- 3 (a) first, calculate a percentage (*X%*) in relation to
4 the park using the method set out in
5 section 39C(2) to (8), by reference to the park
6 immediately after the subdivision;
- 7 (b) second, calculate the percentage (*Y%*) of the
8 land that is in a dwelling or residential park (as
9 defined in section 39A) immediately after the
10 subdivision;
- 11 (c) third, multiply *X%* by *Y%*.
- 12
- 13 (4) In section 15A(4):
- 14 (a) delete “those 10 financial years” and insert:
15 the relevant financial years
16
17
18 (b) delete “the taxable portion of”.
- 19 (5) In section 15A(5) delete “any part of the taxable portion of the
20 land for any of those 10 financial years is reduced by the
21 amount already charged on that part” and insert:
22
23 the land for any of the relevant financial years is reduced by the
24 amount already charged on any part of the land
25
- 26 (6) Delete section 15A(6).
- 27 (7) In section 15A(7) delete “the taxable portion of”.

1 (8) After section 15A(8) insert:
2

3 (9) A reference in subsection (1) to an exemption under
4 section 39B is, in relation to a financial year beginning
5 before 1 July 2020, a reference to an exemption or
6 concession under section 39B as that section was in
7 force before 1 July 2020.
8

9 Note: The heading to amended section 15A is to read:

10 **Tax payable on newly subdivided dwelling or residential parks**

11 **5. Section 20 amended**

12 After section 20(1)(b) insert:
13

14 (c) land that is not exempt under section 26B for
15 the assessment year because income was
16 derived from the property in the period referred
17 to in section 26B(5)(a)(i) or (ii) (whichever is
18 applicable);
19

20 **6. Section 23 amended**

21 Delete section 23(1)(a) and insert:
22

23 (a) the individual's ownership and use of the
24 property as their primary residence —
25 (i) gave rise to an exemption under
26 section 21 or 26B for the financial year
27 in which the individual died; or
28 (ii) would have given rise to an exemption
29 under section 21 or 26B for the financial
30 year in which the individual died if, in
31 applying section 21 or 26B to that
32 financial year, the reference in

s. 7

1 section 21(1) or 26B(3)(a) to midnight
2 on 30 June in the financial year before
3 the assessment year were a reference to
4 the time immediately before the
5 individual's death;

6 and

7
8 **7. Section 26B inserted**

9 After section 26A insert:

10
11 **26B. Exemption for property owned by individual in care**

12 (1) In this section —

13 *aged care facility* has the meaning given in
14 section 38A(1);

15 *care commencement date*, for an individual in
16 full-time care, means the day on which the period of
17 full-time care began (whether or not the kind of
18 full-time care has changed in that period).

19 (2) In this section, an individual is in *full-time care* during
20 any period when —

21 (a) the individual is being cared for by a person
22 who is qualified for a carer payment under the
23 *Social Security Act 1991* (Commonwealth)
24 Part 2.5 in respect of that care (whether or not
25 the person receives that payment); or

26 (b) the individual's primary residence is any of the
27 following —

28 (i) a public hospital as defined in the
29 *Health Services Act 2016* section 8(6);

- 1 (ii) a private hospital as defined in the
2 *Private Hospitals and Health Services*
3 *Act 1927* section 2(1);
- 4 (iii) a mental health service as defined in the
5 *Mental Health Act 2014* section 4;
- 6 (iv) a private psychiatric hostel as defined in
7 the *Private Hospitals and Health*
8 *Services Act 1927* section 2(1);
- 9 (v) an aged care facility;
- 10 (vi) a facility that specialises in palliative
11 care;
- 12 (vii) a place in another State or a Territory
13 that is equivalent to a place referred to
14 in subparagraph (i), (ii), (iii), (iv), (v) or
15 (vi);
- 16 (viii) a place of a prescribed class.
- 17 (3) Private residential property (except property held in
18 trust) is exempt for an assessment year if —
- 19 (a) at midnight on 30 June in the financial year
20 before the assessment year —
- 21 (i) the property is owned by an individual
22 as described in subsection (4); and
- 23 (ii) the individual is in full-time care;
- 24 and
- 25 (b) immediately before the care commencement
26 date —
- 27 (i) the property was owned by the
28 individual as described in
29 subsection (4); and
- 30 (ii) the individual used the property as their
31 primary residence.

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- 1 (4) For the purposes of subsection (3)(a)(i) and (b)(i), the
2 property must be owned at the relevant time by —
- 3 (a) the individual; or
- 4 (b) the individual and their spouse; or
- 5 (c) the individual and a person with whom the
6 individual has lived in a de facto relationship
7 for at least 2 years, whether or not they still live
8 on that basis at the relevant time; or
- 9 (d) the person or persons referred to in
10 paragraph (a), (b) or (c) and 1 or more other
11 persons each of whom is an owner only
12 because of a requirement by a financial
13 institution for a guarantee of money advanced
14 on the security of the property.
- 15 (5) Despite subsection (3), the property is not exempt if —
- 16 (a) the individual or any other person derived any
17 income from the property in —
- 18 (i) if the care commencement date was in
19 the financial year before the assessment
20 year — the period beginning on the care
21 commencement date and ending
22 immediately before the assessment year;
23 or
- 24 (ii) otherwise — the financial year before
25 the assessment year;
- 26 or
- 27 (b) any other property owned by the individual is
28 exempt for the assessment year under this
29 Division as a result of its use by the individual
30 as their primary residence.
- 31

1 **8. Part 3 Division 4A replaced**

2 Delete Part 3 Division 4A and insert:

3
4 **Division 4A — Land used for dwelling or residential**
5 **parks**

6 **39A. Terms used**

7 In this Division —

8 **camp** has the meaning given in the *Caravan Parks and*
9 *Camping Grounds Act 1995* section 5(1);

10 **caravan** has the meaning given in the *Caravan Parks*
11 *and Camping Grounds Act 1995* section 5(1);

12 **caravan or camp site** means a short-stay site set aside,
13 marked, or intended to be used for 1 caravan or camp;

14 **dwelling or residential park** —

15 (a) means a dwelling park or a residential park; and

16 (b) includes a place that is both a dwelling park and
17 a residential park;

18 **dwelling park** means a caravan park or camping
19 ground (as those terms are defined in the *Caravan*
20 *Parks and Camping Grounds Act 1995* section 5(1))
21 that is —

22 (a) operated, or required to be operated, under a
23 licence issued under that Act; or

24 (b) operated by a local government (as defined in
25 section 5(2) of that Act) on land that is not
26 owned by, or vested in, the local government;

27 **excluded land** means any of the following land in a
28 dwelling or residential park —

29 (a) land used for a hotel, motel, hostel, lodging
30 house, boarding house, shop, cafe or restaurant;

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- 1 (b) land not already mentioned in paragraph (a)
2 that is the subject of a licence under the *Liquor*
3 *Control Act 1988*;
- 4 (c) land on which clearing works have been
5 undertaken for the purposes of development on
6 the land;
- 7 (d) land used for prescribed purposes;
- 8 (e) land that the Commissioner considers is not
9 used for the purposes of operating the dwelling
10 or residential park;

11 ***long-stay site*** has the meaning given in the *Residential*
12 *Parks (Long-stay Tenants) Act 2006* section 3;

13 ***operate*** has the meaning given in the *Caravan Parks*
14 *and Camping Grounds Act 1995* section 5(1);

15 ***owner-occupied home site*** means a long-stay site in
16 relation to which a site-only agreement (as defined in
17 the *Residential Parks (Long-stay Tenants) Act 2006*
18 section 3) is in force;

19 ***park site*** means an area of land in a dwelling or
20 residential park that is set aside, marked, or intended to
21 be used for —

- 22 (a) 1 caravan, camp or relocatable home; or
23 (b) 1 holiday cabin, chalet or similar building;

24 ***relocatable home*** has the meaning given in the
25 *Residential Parks (Long-stay Tenants) Act 2006*
26 section 3;

27 ***residential park*** has the meaning given in the
28 *Residential Parks (Long-stay Tenants) Act 2006*
29 section 5B;

30 ***short-stay site*** means a park site that is not a long-stay
31 site.

1 **39B. Exemption for land in dwelling or residential parks**

2 (1) Land in a dwelling or residential park is exempt for an
 3 assessment year, to the extent set out in subsection (2),
 4 if at midnight on 30 June in the previous financial year
 5 there are caravan or camp sites or owner-occupied
 6 home sites in the park.

7 (2) The land is exempt in a proportion that is equal to the
 8 percentage (*X%*) calculated under section 39C.

9 (3) If the land in the park is not wholly exempt for the
 10 assessment year under subsections (1) and (2), then for
 11 the purposes of determining the taxable value of the
 12 land in the park for the assessment year, the
 13 unimproved value of the land must be reduced by an
 14 amount that is equal to *X%* of that unimproved value.

15 **39C. Calculating percentage for exemption for dwelling**
 16 **or residential parks**

17 (1) This section sets out the method to be used in
 18 calculating the percentage that applies in determining
 19 the extent to which land in a dwelling or residential
 20 park is exempt for an assessment year under
 21 section 39B.

22 (2) First, calculate the proportion of the short-stay sites in
 23 the park that are caravan or camp sites using the
 24 following formula —

25
$$\frac{C}{S}$$

26 where —

27 C is the number of caravan or camp sites in the park;

28 S is the number of short-stay sites in the park.

s. 8

1 (3) Second, calculate the short-stay exemption component
2 using the following formula —

3
$$\frac{S}{T} \times P1$$

4 where —

5 S is the number of short-stay sites in the park;

6 T is the total number of park sites in the park;

7 P1 is the proportion of the short-stay sites that are
8 caravan or camp sites calculated under
9 subsection (2), rounded up to 1 if the proportion is
10 0.75 or higher.

11 (4) Third, calculate the proportion of the long-stay sites in
12 the park that are owner-occupied home sites using the
13 following formula —

14
$$\frac{O}{L}$$

15 where —

16 O is the number of owner-occupied home sites in the
17 park;

18 L is the number of long-stay sites in the park.

19 (5) Fourth, calculate the long-stay exemption component
20 using the following formula —

21
$$\frac{L}{T} \times P2$$

22 where —

23 L is the number of long-stay sites in the park;

24 T is the total number of park sites in the park;

1 P2 is the proportion of the long-stay sites that are
 2 owner-occupied home sites calculated under
 3 subsection (4), rounded up to 1 if the proportion is
 4 0.75 or higher.

5 (6) Fifth, calculate the proportion of the total land in the
 6 park that is excluded land using the following
 7 formula —

8
$$\frac{E}{A}$$

9 where —

10 E is the area of the excluded land in the park in
 11 square metres;

12 A is the total area of the park in square metres.

13 (7) Sixth, calculate the proportion that applies for the
 14 purposes of determining the extent to which the land in
 15 the park is exempt under section 39B using the
 16 following formula —

17
$$(C1 + C2) \times (1 - P3)$$

18 where —

19 C1 is the short-stay exemption component calculated
 20 under subsection (3);

21 C2 is the long-stay exemption component calculated
 22 under subsection (5);

23 P3 is the proportion of the total land in the park that is
 24 excluded land calculated under subsection (6).

25 (8) Seventh, convert the proportion calculated under
 26 subsection (7) to a percentage.

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- 1 **39D. Provisions about calculations under s. 39C**
- 2 (1) A calculation under section 39C must be made by
- 3 reference to the dwelling or residential park as at
- 4 midnight on 30 June in the financial year before the
- 5 assessment year.
- 6 (2) If at that time there are no caravan or camp sites in the
- 7 park —
- 8 (a) the steps in section 39C(2) and (3) must be
- 9 omitted; and
- 10 (b) for the purposes of the calculation in
- 11 section 39C(7), the short-stay exemption
- 12 component calculated under section 39C(3) is
- 13 taken to be zero.
- 14 (3) If at that time there are no owner-occupied home sites
- 15 in the park —
- 16 (a) the steps in section 39C(4) and (5) must be
- 17 omitted; and
- 18 (b) for the purposes of the calculation in
- 19 section 39C(7), the long-stay exemption
- 20 component calculated under section 39C(5) is
- 21 taken to be zero.
- 22 (4) A calculation under section 39C must be rounded to
- 23 4 decimal places.
- 24

25 **9. Section 42 amended**

26 In section 42(3)(a) delete “25 or 25A; or” and insert:

27

28 25, 25A or 26B; or

29

30 Note: The heading to amended section 42 is to read:

31 **One year exemption for land vacated for sale by mortgagee**

1 **Part 3 — Amendments commencing on day after Royal**
2 **Assent**

3 **10. Section 18A amended**

4 In section 18A(2)(b) after “exemption” insert:
5
6 provision
7

8 **11. Section 20 amended**

9 (1) In section 20(1):

10 (a) delete “A taxpayer may apply to the Commissioner for
11 an exemption, concession or further concession for any
12 of the following land —” and insert:

13
14 The Commissioner may, on application or on the
15 Commissioner’s own initiative, grant an exemption,
16 concession or further concession for any of the
17 following land for an assessment year —
18

19 (b) in paragraph (a) delete “under section 21, 22 or 23
20 because of its use by the individual as his or her” and
21 insert:

22
23 for the assessment year under section 21, 22 or 23
24 because of its use by the individual as their
25

26 (c) in paragraph (b) delete “an” and insert:

27
28 the
29

s. 11

- 1 (d) in paragraph (f) after “under section 42” insert:
2
3 for the assessment year
4
- 5 (2) In section 20(2) delete “the exemption, concession or further
6 concession for the whole or part of a lot or parcel of land the
7 subject of an application under subsection (1)” and insert:
8
9 an exemption, concession or further concession under
10 subsection (1) for the whole or part of a lot or parcel of land
11
- 12 (3) Delete section 20(3) and insert:
13
- 14 (2A) The Commissioner may revoke an exemption,
15 concession or further concession granted under
16 subsection (1) if the Commissioner is no longer
17 satisfied that the grounds referred to in subsection (2)
18 exist.
- 19 (2B) The Commissioner must give a taxpayer written notice
20 of a decision —
21 (a) not to grant an exemption, concession or further
22 concession under subsection (1) on application
23 by the taxpayer; or
24 (b) to revoke under subsection (2A) an exemption,
25 concession or further concession granted to the
26 taxpayer under subsection (1).
- 27 (3) A taxpayer may appeal to the Minister against a
28 decision of the Commissioner referred to in
29 subsection (2B)(a) or (b).
30

- 1 (4) In section 20(4):
2 (a) delete “may” and insert:
3
4 under subsection (3) must
5
6 (b) delete “issued,” and insert:
7
8 given,
9
10 (c) delete “applicant.” and insert:
11
12 taxpayer.
13
- 14 (5) In section 20(6) delete “applicant” and insert:
15
16 taxpayer
17
- 18 (6) In section 20(7) delete “applicant.” and insert:
19
20 taxpayer.
21

22 Note: The heading to amended section 20 is to read:
23 **Commissioner’s power to grant exemption or concession for land**

s. 12

1 **12. Section 20A inserted**

2 At the end of Part 3 Division 1 insert:

3

4 **20A. Owner of land subject to exemption or concession**
5 **may be required to notify Commissioner of event or**
6 **circumstance**

- 7 (1) The Commissioner may serve a notice on an owner of
8 land in a financial year (the *relevant year*) if —
- 9 (a) an exemption, concession or further concession
10 has been granted for the land for the relevant
11 year under a paragraph of section 20(1); or
 - 12 (b) an assessment of land tax in relation to the land
13 has been made on the basis that an exemption
14 or concession applies to the land for the
15 relevant year under a provision of Divisions 2
16 to 5.
- 17 (2) A notice under subsection (1) must —
- 18 (a) describe 1 or more relevant events or
19 circumstances; and
 - 20 (b) require the person on whom the notice is served
21 to notify the Commissioner of the occurrence of
22 any of those relevant events or circumstances
23 during —
 - 24 (i) the relevant year; or
 - 25 (ii) any of the 5 subsequent financial years;
 - 26 and
 - 27 (c) state the time within which the person is
28 required to notify the Commissioner of the
29 occurrence of a relevant event or circumstance.

- 1 (3) For the purposes of this section, a *relevant event or*
2 *circumstance*, in relation to a notice under
3 subsection (1), is an event or circumstance that the
4 Commissioner considers will or may affect —
- 5 (a) for a notice under subsection (1)(a) —
- 6 (i) whether the exemption, concession or
7 further concession granted for the
8 relevant year will be revoked under
9 section 20(2A); or
- 10 (ii) whether an exemption, concession or
11 further concession will be granted for
12 the land for a subsequent financial year
13 under the same paragraph of
14 section 20(1);
- 15 or
- 16 (b) for a notice under subsection (1)(b) —
- 17 (i) whether the exemption or concession
18 continues to apply to the land for the
19 relevant year; or
- 20 (ii) whether an exemption or concession
21 will apply to the land for a subsequent
22 financial year under the same provision
23 of Divisions 2 to 5.
- 24 (4) For the purposes of subsection (2)(c), a notice under
25 subsection (1) must not require a person to notify the
26 Commissioner of the occurrence of a relevant event or
27 circumstance —
- 28 (a) earlier than the 49th day after the day on which
29 the relevant event or circumstance occurs; or
- 30 (b) later than 30 September in the financial year
31 after the financial year in which the relevant
32 event or circumstance occurs.

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- 1 (5) A person served with a notice under subsection (1)
2 must comply with the notice.
3 Penalty for this subsection: a fine of \$5 000.
- 4 (6) Despite subsection (5), a person served with a notice
5 under subsection (1) is not required to notify the
6 Commissioner of the occurrence of a relevant event or
7 circumstance in compliance with the notice if, at the
8 time the relevant event or circumstance occurs —
- 9 (a) the person has ceased to be an owner of the
10 land; or
- 11 (b) an assessment of land tax has been made in
12 relation to the land for an assessment year
13 (other than an assessment year before the
14 relevant year) on the basis that —
- 15 (i) for a notice under subsection (1)(a) —
16 no exemption is granted for the
17 assessment year under the same
18 paragraph of section 20(1); or
- 19 (ii) for a notice under subsection (1)(b) —
20 no exemption or concession under the
21 same provision of Divisions 2 to 5
22 applies to the land for the assessment
23 year.
24

25 **13. Section 23A amended**

- 26 (1) Delete section 23A(3).
27 (2) In section 23A delete the Penalty.

28 Note: The heading to amended section 23A is to read:

29 **Exemption for residence owned by executor or administrator if**
30 **beneficiary in will has right to future ownership and is resident**

1 **14. Section 23 amended**

2 (1) Delete section 23(3).

3 (2) In section 23(4) delete “notified,” and insert:

4

5 notified in accordance with section 20A,

6

7 **15. Section 26 amended**

8 (1) Delete section 26(2).

9 (2) In section 26 delete the Penalty.

10 Note: The heading to amended section 26 is to read:

11 **Exemption for residence of disabled person held in trust**

12 **16. Section 26A amended**

13 (1) Delete section 26A(7).

14 (2) In section 26A delete the Penalty.

15 Note: The heading to amended section 26A is to read:

16 **Exemption for residence of disabled person owned by relative**

17 **17. Section 30F deleted**

18 Delete section 30F.

1 **18. Schedule 1 Division 7 inserted**

2 At the end of Schedule 1 insert:

3

4 **Division 7 — Provisions for *Land Tax Assessment***
5 ***Amendment Act 2022***

6 **22. Application of amendments made by *Land Tax***
7 ***Assessment Amendment Act 2022 Part 2***

8 (1) The amendments made by the *Land Tax Assessment*
9 *Amendment Act 2022 Part 2* apply in relation to assessment
10 years that begin on or after 1 July 2020.

11 (2) This clause has effect subject to clause 23.

12 **23. Reduced exemption percentage for land used for**
13 **dwelling or residential park does not apply for certain**
14 **financial years**

15 (1) In this clause —

16 *dwelling or residential park* has the meaning given in
17 section 39A;

18 *new exemption percentage*, for land in a dwelling or
19 residential park for a financial year, means the percentage
20 calculated under section 39C for the land for the year;

21 *old exemption percentage*, for land in a dwelling or
22 residential park for a financial year, means the percentage of
23 the land that would have been exempt land for the year
24 under old Part 3 Division 4A if the amendment made by the
25 *Land Tax Assessment Amendment Act 2022* section 8 had
26 not been made;

27 *old Part 3 Division 4A* means Part 3 Division 4A as in force
28 immediately before the *Land Tax Assessment Amendment*
29 *Act 2022 Part 2* was deemed to come into operation under
30 section 2(b) of that Act;

31 *relevant year* means a financial year that begins —

32 (a) on or after 1 July 2020; and

- 1 (b) no later than the next 1 July following the day on
2 which the *Land Tax Assessment Amendment*
3 *Act 2022* receives the Royal Assent.
- 4 (2) Despite section 39B(2), if the new exemption percentage for
5 land in a dwelling or residential park for a relevant year is
6 less than the old exemption percentage for the land for the
7 year, the land is taken to be exempt under section 39B for
8 the year to the extent of the old exemption percentage rather
9 than the new exemption percentage.

10 **24. Continued application of notification requirements**

- 11 (1) In this clause —
12 *commencement day* means the day on which the *Land Tax*
13 *Assessment Amendment Act 2022* Part 3 comes into
14 operation;
15 *commencement year* means the financial year in which
16 commencement day occurs.
- 17 (2) Despite the deletion of sections 23A(3), 23(3), 26(2),
18 26A(7) and 30F by the *Land Tax Assessment Amendment*
19 *Act 2022* Part 3 —
- 20 (a) if property is exempt under section 23A for the
21 commencement year — section 23A(3) and the
22 Penalty to section 23A, as in force immediately
23 before commencement day, continue to apply in
24 relation to the use of the property at midnight on
25 30 June in the commencement year; and
- 26 (b) if property is exempt under section 23 for the
27 commencement year — section 23(3), as in force
28 immediately before commencement day, continues
29 to apply in relation to any rent or other income
30 derived from the property in the commencement
31 year; and
- 32 (c) if property is exempt under section 26 for the
33 commencement year — section 26(2) and the
34 Penalty to section 26, as in force immediately
35 before commencement day, continue to apply in
36 relation to the ownership and use of the property at

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- 1 midnight on 30 June in the commencement year;
2 and
3 (d) if property is exempt under section 26A for the
4 commencement year — section 26A(7) and the
5 Penalty to section 26A, as in force immediately
6 before commencement day, continue to apply in
7 relation to the use of the property at midnight on
8 30 June in the commencement year; and
9 (e) if land is exempt under Part 3 Division 3 for the
10 commencement year — section 30F, as in force
11 immediately before commencement day, continues
12 to apply in relation to a change (as defined in that
13 section) that occurs in the commencement year.
14 (3) Subclause (2) does not apply in relation to land if a notice is
15 served under section 20A(1) in relation to the land in the
16 commencement year.

17 **25. Reassessment**

18 Subject to the *Taxation Administration Act 2003* section 17,
19 the Commissioner must make any reassessment necessary to
20 give effect to this Division and the amendments made by the
21 *Land Tax Assessment Amendment Act 2022* Part 2.
22

23 **19. Various references to gender removed**

24 Amend the provisions listed in the Table as set out in the Table.

25 **Table**

Provision	Delete	Insert
s. 16(2)(a) and (10)(a)	his or her	the Commissioner's
s. 21(1)(a)	his or her	the individual's
s. 21(1)(b)	a husband and wife,	spouses,

Provision	Delete	Insert
s. 21(1)(b)	his or her	that spouse's
s. 21(1)(c)	his or her	that person's
s. 22(b)(ii)(I) s. 23(2)(a)	he or she	the individual
s. 22(c) s. 23A(1)(c) s. 24(1)(d) and (2)(b) s. 24A(1)(e) and (2)(b) s. 25(2) s. 25A(1)(e) and (2)(b) s. 26A(2)(a) s. 27A(1)(i)	his or her	their
s. 26(1)(b)	his or her	the beneficiary's
Glossary cl. 1 def. of <i>non-strata home unit</i> para. (b)(i)	his or her	the person's
Glossary cl. 1 def. of <i>trustee</i> para. (c)	himself or herself	themselves

