

Western Australia

Land Tax Assessment Amendment Bill 2010

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Western Australia

LEGISLATIVE ASSEMBLY

Land Tax Assessment Amendment Bill 2010

A Bill for

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

The Parliament of Western Australia enacts as follows:

s. 1

1 **1. Short title**

2 This is the *Land Tax Assessment Amendment Act 2010*.

3 **2. Commencement**

4 This Act comes into operation as follows —

5 (a) sections 1 and 2 — come into operation on the day on
6 which this Act receives the Royal Assent (*assent day*);

7 (b) the rest of the Act —

8 (i) comes into operation on 1 July 2010 if assent day
9 is not later than that day; or

10 (ii) is deemed to have come into operation on
11 1 July 2010 if assent day is later than that day.

12 **3. Act amended**

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

14 **4. Section 15A amended**

15 (1) In section 15A(1)(a) delete “under section 39B for any of the
16 5 financial years” and insert:

17

18 or exemption under section 39B for any of the
19 10 financial years

20

21 (2) In section 15A(2), (4) and (5) delete “5” and insert:

22

23 10
24

1 **5. Section 39B amended**

2 (1) Delete section 39B(1) and insert:

3

4 (1) If this section applies to land in respect of an
5 assessment year, then —

6 (a) if the assessment year commenced before
7 1 July 2010, the land tax on the land is payable
8 at 50% of the rate imposed for that assessment
9 year by the *Land Tax Act 2002*;

10 (b) if the assessment year commenced on or after
11 1 July 2010, the land is exempt from land tax
12 for that assessment year.

13

14 (2) In section 39B(3) after “concession” insert:

15

16 or exemption that applies

17

18
