Land Tax Assessment Amendment Regulations 2018

Made by the Governor in Executive Council.

1. Citation

These regulations are the Land Tax Assessment Amendment Regulations 2018.

2. Commencement

These regulations come into operation as follows —
(a) regulations 1 and 2 — on the day on which these regulations are published in the Gazette;
(b) the rest of the regulations — on the day after that day.

3. Regulations amended

These regulations amend the Land Tax Assessment Regulations 2003.

4. Regulation 13A renumbered

Renumber regulation 13A as regulation 12A.

5. Regulation 13A inserted

After regulation 13 insert:

13A. Land used for production-based agistment is used for primary production (s. 30A(1)(e))

(1) In this regulation —

section means a section of the Land Tax Assessment Act 2002.

(2) Land used for production-based agistment is prescribed for the purposes of section 30A(1).

(3) Land is used for production-based agistment if —
(a) the land is used for the purpose of rearing living creatures in accordance with an agistment arrangement provided for in a contract, or agreement, that is in writing; and
(b) the agistment arrangement provided for in the contract or agreement is limited to agistment of
the living creatures for a purpose referred to in section 30A(1)(b)(ii) or (iii); and

(c) the contract or agreement is made between —

(i) a person who may lawfully use the land for the purpose referred to in paragraph (a); and

(ii) a person to whom subparagraph (i) does not apply who owns the living creatures.

R. KENNEDY, Clerk of the Executive Council.