

LAND TAX.

No. 55 of 1968.

AN ACT to amend the Land Tax Act, 1948-1965.*[Assented to 13th November, 1968.]*

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

Short title
and citation.

1. (1) This Act may be cited as the *Land Tax Act Amendment Act, 1968*.

(2) In this Act the Land Tax Act, 1948-1965 is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the Land Tax Act, 1948-1968.

2. This Act shall be deemed to have come into operation on the thirtieth day of June, 1968. Commence-
ment.

3. Section five of the principal Act is amended by substituting for the words, "each year of assessment thereafter" in lines three and four, the passage, "the year of assessment ending on the thirtieth day of June, one thousand nine hundred and sixty-eight" . S. 5
amended.

4. The principal Act is amended by adding after section five the following section— S. 6 added.

6. For the year of assessment ending on the thirtieth day of June, one thousand nine hundred and sixty-nine, and for each year of assessment thereafter, land tax is imposed— Land tax
after 30th
June, 1968.

(a) on the land of the owner that is deemed to be improved land under section nine of the Land Tax Assessment Act, 1907—

at the rate shown in the Fourth Schedule to this Act; and

(b) on the land of the owner that is not so deemed to be improved land—

at the rate shown in the Fifth Schedule to this Act,

but where the land is used solely or principally for the purposes of a society, club or association, not carried on for the purposes of profit or gain to the individual members thereof, or where the land is the source of a profit or gain mentioned in the proviso to paragraph (c) of subsection (1) of section ten of the Land Tax Assessment Act, 1907, which removes exemption from assessment for taxation, the tax is imposed at the rate shown in the Sixth Schedule to this Act. .

Fourth,
Fifth and
Sixth
Schedules
added.

5. The principal Act is amended by adding after the Third Schedule the following Schedules—

FOURTH SCHEDULE

S. 6.		Rate	
Unimproved value of the land as assessed under the Land Tax Assessment Act, 1907			
Ex-ceeding \$	Not Ex-ceeding \$		
0	5,000	0.3 cents for each \$1	
5,000	10,000	\$15 plus	0.4 cents for each \$1 in excess of \$5,000
10,000	15,000	\$35 "	0.5 cents " " "
15,000	20,000	\$60 "	0.6 cents " " "
20,000	25,000	\$90 "	0.7 cents " " "
25,000	30,000	\$125 "	0.8 cents " " "
30,000	35,000	\$165 "	0.9 cents " " "
35,000	40,000	\$210 "	1.0 cent " " "
40,000	45,000	\$260 "	1.1 cents " " "
45,000	50,000	\$315 "	1.2 cents " " "
50,000	60,000	\$375 "	1.3 cents " " "
60,000	70,000	\$505 "	1.4 cents " " "
70,000	80,000	\$645 "	1.5 cents " " "
80,000	90,000	\$795 "	1.6 cents " " "
90,000	100,000	\$955 "	1.8 cents " " "
100,000	110,000	\$1,135 "	2.0 cents " " "
110,000	120,000	\$1,335 "	2.2 cents " " "
120,000		\$1,555 "	2.4 cents " " "

FIFTH SCHEDULE

S. 6.		Rate	
Unimproved value of the land as assessed under the Land Tax Assessment Act, 1907			
Ex-ceeding \$	Not Ex-ceeding \$		
0	5,000	1.0 cent for each \$1	
5,000	10,000	\$50.00 plus	1.25 cents for each \$1 in excess of \$5,000
10,000	15,000	\$112.50 "	1.5 cents " " "
15,000	20,000	\$187.50 "	1.75 cents " " "
20,000	30,000	\$275.00 "	2.0 cents " " "
30,000	40,000	\$475.00 "	2.25 cents " " "
40,000	50,000	\$700.00 "	2.5 cents " " "
50,000	60,000	\$950.00 "	2.75 cents " " "
60,000	80,000	\$1,225.00 "	3.0 cents " " "
80,000	100,000	\$1,825.00 "	3.25 cents " " "
100,000		\$2,475.00 "	3.5 cents " " "

SIXTH SCHEDULE

S. 6.

Unimproved value of the land as assessed under the Land Tax Assessment Act, 1907		Rate	
Ex-ceeding \$	Not Ex-ceeding \$		
0	5,000		0.3 cents for each \$1
5,000	10,000	\$15 plus	0.4 cents for each \$1 in excess of \$5,000
10,000	15,000	\$35 "	0.5 cents " " "
15,000	20,000	\$60 "	0.6 cents " " "
20,000	25,000	\$90 "	0.7 cents " " "
25,000	30,000	\$125 "	0.8 cents " " "
30,000	35,000	\$165 "	0.9 cents " " "
35,000	40,000	\$210 "	1.0 cent " " "
40,000		\$260 "	1.1 cents " " "

