

LAND TAX MANAGEMENT (AMENDMENT) ACT 1988
No. 128

NEW SOUTH WALES

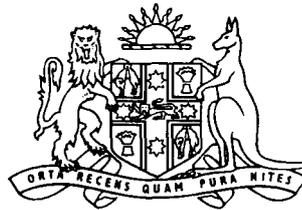


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LAND TAX MANAGEMENT (AMENDMENT) ACT 1988 No. 128

NEW SOUTH WALES



Act No. 128, 1988

An Act to amend the Land Tax Management Act 1956 to make further provision with respect to exemptions from land tax and for other purposes.
[Assented to 30 December 1988]

*Land Tax Management (Amendment) 1988***The Legislature of New South Wales enacts:****Short title**

1. This Act may be cited as the Land Tax Management (Amendment) Act 1988.

Commencement

2. This Act commences, or shall be taken to have commenced, on 31 December 1988.

Amendment of Land Tax Management Act 1956 No. 26

3. The Land Tax Management Act 1956 is amended as set out in Schedule 1.

SCHEDULE 1—AMENDMENTS

(Sec. 3)

(1) Section 1 (**Short title**)—

Section 1 (2)—

Omit the subsection.

(2) Section 3 (**Definitions**)—

(a) Section 3 (1), definition of “Land used for primary production”—

(i) From paragraph (b), omit “animals or poultry thereon”, insert instead “animals (including birds), whether wild or domesticated,”.

(ii) After paragraph (b), insert:

(b1) the purpose of commercial fishing (including preparation for that fishing and the storage or preparation of fish or fishing gear) and the commercial farming of fish, molluscs, crustaceans or other aquatic animals;

(b) Section 3 (1), definition of “Owner”—

In paragraph (b), after “Crown”, insert “, a council of an area (within the meaning of the Local Government Act 1919), a county council or a public authority”.

(3) Section 9 (**Taxable value**)—

(a) Section 9 (2)—

Omit “, less the deduction, if any, prescribed by subsection (3)”.

(b) Section 9 (3), (3A)—

Omit the subsections.

*Land Tax Management (Amendment) 1988*SCHEDULE 1—AMENDMENTS—*continued*

- (4) Section 10 (**Land exempted from tax**)—
- (a) Section 10 (1)—
Omit “10F and 10G”, insert instead “10F, 10G and 10P”.
- (b) Section 10 (1) (a)—
Omit the paragraph, insert instead:
- (a) land owned by the Crown, a council of an area (within the meaning of the Local Government Act 1919), a county council or a public authority, unless the land is to be regarded as owned by an occupier of the land as a result of the operation of paragraph (b) of the definition of “Owner” in section 3 (1);
- (c) Section 10 (1) (d)—
Omit “(not being land, or any part of land, that is solely or principally used by a person other than such a charitable or educational institution and would not be exempt if the person owned it)”.
- (d) Section 10 (1) (e)—
Omit “(not being land, or any part of land, that is solely or principally used by a person other than the society and would not be exempt if the person owned it)”.
- (e) Section 10 (1) (s)—
Omit the paragraph, insert instead:
- (s) with respect to taxation leviable or payable in respect of the year commencing on 1 January 1989 or any succeeding year, land owned by a public company that—
- (i) in the case of land within a “rural” or “non-urban” zone under a planning instrument (or land that the Chief Commissioner is satisfied is rural land) is land used for primary production; or
- (ii) in any other case is land used for primary production and that use is for the purpose of carrying on a business of primary production;
- (f) Section 10 (1) (u) (i)—
After “paragraph (r) (ii) or (iii)”, insert “or section 10H”.
- (g) Section 10 (1H)—
Omit the subsection.
- (h) Section 10 (4)—
After “subsection (1) (r) (ii) or (iii)”, insert “or section 10H”.

Land Tax Management (Amendment) 1988

SCHEDULE 1—AMENDMENTS—*continued*

(5) Section 10A—

After section 10, insert:

Refund of stamp duty on certain conveyances

10A. (1) In this section—

“convey” includes transfer;

“corporation” has the same meaning as it has in the Companies (New South Wales) Code;

“principal shareholder”, in relation to a corporation, means—

(a) a shareholder (not being a corporation) in the corporation who, disregarding any proxies or other authorities to vote held by the shareholder, is entitled at general meetings of the corporation to exercise voting rights that together amount to more than one-half of the total voting rights of all shareholders entitled to vote at general meetings of the corporation; or

(b) a shareholder (not being a corporation) in the corporation where, if no proxies or other authorities to vote are allowed, no shareholder in the corporation is entitled at general meetings of the corporation to exercise more voting rights than any other shareholder in the corporation.

(2) This section applies to a person in respect of land if—

(a) the land was owned by a corporation on 31 December 1975 and was conveyed after that date by the corporation to that person as equitable owner, or to that person and any other principal shareholder or principal shareholders in the corporation jointly as equitable owners, after that date; and

(b) at the time the conveyance referred to in paragraph (a) took effect, that person was a principal shareholder in the corporation so referred to; and

(c) the land was, at all times during the period that commenced on 31 December 1975 and ended when the conveyance took effect, used and occupied by that person as his or her principal place of residence and for no other purpose; and

(d) if the conveyance had taken effect on 31 December that last preceded the date on which it actually took effect—

(i) the land conveyed would, by the operation of section 10 (1) (r) or (u), be exempt from land tax in respect of the year in which the conveyance actually took effect; or

*Land Tax Management (Amendment) 1988*SCHEDULE 1—AMENDMENTS—*continued*

- (ii) land tax that, but for section 10 (4) or (5), would be leviable or payable in respect of the land for the year in which the conveyance actually took effect would be reduced by the operation of section 10 (4) or (5).
- (3) On application made by a person to whom this section applies, the Chief Commissioner shall, out of money provided by Parliament, pay to that person an amount certified by the Chief Commissioner of Stamp Duties to be the difference between—
 - (a) the amount of duty under the Stamp Duties Act 1920 paid and not refunded—
 - (i) on the agreement for the conveyance to that person of the land in respect of which this section applies; or
 - (ii) where there is no such agreement—on that conveyance; and
 - (b) the amount of duty that would have been payable under that Act had that agreement or conveyance been an agreement under seal referred to in paragraph (2) of the matter relating to an Agreement or Memorandum of an Agreement in the Second Schedule to the Stamp Duties Act 1920.
- (6) Sections 10H–10P—

After section 10G, insert:

Exemption—new rental accommodation

10H. (1) In this section and in sections 10I–10K—
 “new residential development” means a dwelling or dwellings—

 - (a) constructed by building or construction work that was or is commenced on or after 2 June 1988 but before 1 January 1994; or
 - (b) created by the conversion of existing non-residential premises into a dwelling or dwellings or of an existing dwelling into 2 or more separate dwellings, where building or construction work for the conversion was or is commenced on or after 2 June 1988 but before 1 January 1994.

(2) Land that is a parcel not exceeding 2,100 square metres in area or a strata lot (being a lot under the Strata Titles Act 1973 or the Strata Titles (Leasehold) Act 1986) is exempt from taxation under this Act if the Chief Commissioner is satisfied that—

 - (a) the land is used and occupied as the principal place of residence of one or more persons and for no other purpose, or as a residential lot within the meaning of section 95 of the Strata Titles Act 1973 or section 127 of the Strata Titles (Leasehold) Act 1986; and

*Land Tax Management (Amendment) 1988*SCHEDULE 1—AMENDMENTS—*continued*

- (b) that use and occupation is use and occupation of new residential development and of no other premises; and
- (c) that use and occupation is pursuant to a residential tenancy agreement within the meaning of the Residential Tenancies Act 1987; and
- (d) no part of the new residential development concerned was used or occupied by the owner of the land at any time during the year that immediately precedes the tax year for which the exemption is claimed.

(3) For the purposes of this section, land does not cease to be used and occupied for residential purposes merely because any building or improvement on the land is used or occupied for a purpose ancillary to that purpose.

Principal place of residence exemption not affected by new rental accommodation

10i. In determining for the purposes of section 10 (1) (r) whether land is used and occupied as the principal place of residence of a person and for no other purpose, the fact that new residential development on the land is not used and occupied as the principal place of residence of that person shall be disregarded if the Chief Commissioner is satisfied that—

- (a) the new residential development is used and occupied as the principal place of residence of another person; and
- (b) that use and occupation is pursuant to a residential tenancy agreement within the meaning of the Residential Tenancies Act 1987.

Reduction—new rental accommodation

10j. If the exemption under section 10H would apply to land but for the fact that—

- (a) the use and occupation of the land as a person's principal place of residence involves the use of new residential development together with other premises that are not new residential development; or
- (b) the land is used and occupied as the principal place of residence of a person or persons and for some other purpose or purposes,

*Land Tax Management (Amendment) 1988*SCHEDULE 1—AMENDMENTS—*continued*

the adjusted value of the land shall for the purposes of land tax be reduced by an amount calculated as follows:

$$\text{amount of reduction} = \text{adjusted value of the land before reduction} \times \frac{\text{floor area of new residential development on the land that is used and occupied as referred to in section 10H (2)}}{\text{total floor area of all buildings on the land}}$$

Time limits on new rental accommodation concessions

10K. (1) Sections 10H–10J apply only in respect of each of the 5 tax years immediately following the tax year in which the new residential development concerned first became ready for occupation for residential purposes.

(2) Sections 10H–10J do not apply unless the new residential development concerned becomes ready for occupation for residential purposes—

- (a) if it consists of 1 dwelling—before 1 January 1995 or such later date as the Chief Commissioner may allow in a particular case; or
- (b) if it consists of more than 1 dwelling, before 1 January 1996 or such later date as the Chief Commissioner may allow in a particular case.

(3) Sections 10H–10J apply in respect of land whether or not the owner of the land was the owner when the new residential development concerned was commenced or completed.

New rental accommodation concessions must be applied for

10L. Section 10H, 10I or 10J does not apply to an owner of land in respect of a tax year unless—

- (a) the owner applies to the Chief Commissioner for the exemption or reduction, in the form approved by the Chief Commissioner; and
- (b) that application is made before 31 January in that year unless the Chief Commissioner allows it to be made later; and
- (c) the owner furnishes the Chief Commissioner with such evidence as the Chief Commissioner may request for the purpose of enabling the Chief Commissioner to determine whether there is an entitlement to the exemption or reduction concerned.

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SCHEDULE 1—AMENDMENTS—*continued*

Land subject to rental-purchase scheme not to be taken into account for land tax purposes

10M. (1) The Chief Commissioner may approve a person for the purposes of this section (referred to in this section as an “approved person”) and such an approval may be granted unconditionally or subject to conditions.

(2) An application for such an approval shall be made to the Chief Commissioner in the form and manner approved by the Chief Commissioner.

(3) The ownership of land by an approved person who complies with any conditions to which the approval is subject shall be ignored for land tax purposes if the land—

- (a) is the subject of a rental-purchase scheme; or
- (b) is described in a return lodged by the person under subsection (5) as being land that is available to become subject to a rental-purchase scheme.

(4) For the purposes of this section and section 10N, land is the subject of a rental-purchase scheme only if the Chief Commissioner is satisfied that—

- (a) the land is occupied (or is being offered for occupation) pursuant to an agreement the terms and conditions of which are approved by the Chief Commissioner, including a term under which the occupier has an option to purchase the land; and
- (b) the land was first so occupied or offered for occupation not more than 12 months (or such longer period as the Chief Commissioner may allow) after the approved person became the owner of the land; and
- (c) the land would be exempt under section 10 (1) (r) if the occupier (or a prospective occupier) were the owner of the land.

(5) An approved person shall lodge with the Chief Commissioner on or before 31 January in each year a return in such form and containing such particulars as the Chief Commissioner may require concerning—

- (a) land owned by the person at midnight on the previous 31 December that is the subject of a rental-purchase scheme; and
- (b) land (including vacant land) owned by the person at that time that is available to become the subject of a rental-purchase scheme.

*Land Tax Management (Amendment) 1988*SCHEDULE 1—AMENDMENTS—*continued*

(6) In this section—

“land” includes a lot under the Strata Titles Act 1973 or the Strata Titles (Leasehold) Act 1986.

Re-assessment if land subsequently not subject to rental-purchase scheme

10N. (1) Section 10M shall be regarded as never having applied in respect of the ownership of land by a person if—

- (a) the person sells the land otherwise than pursuant to an agreement referred to in section 10M (4) (a); or
- (b) section 10M (3) (b) applies to the land and the land does not become subject to a rental-purchase scheme within 12 months (or such longer period as the Chief Commissioner may allow) after the person became the owner of the land.

(2) The Chief Commissioner may then make an assessment of land tax, or amend any assessment under section 16, so as to take the ownership of the land concerned into account as if section 10M had never applied.

(3) Despite section 16 (2), an amendment of an assessment authorised by this section may be made at any time.

Withdrawal of approvals and alteration of conditions

10O. (1) The Chief Commissioner may at any time by notice in writing to a person approved by the Chief Commissioner for the purposes of section 10M—

- (a) withdraw the approval; or
- (b) alter the conditions to which the approval is subject.

(2) For the purposes of the application of section 10M in respect of land the subject of a rental-purchase scheme immediately before the approval is withdrawn or the conditions are altered—

- (a) the approval shall be regarded as continuing in force; and
- (b) the alteration of the conditions shall be regarded as not having been made.

Limitation on exemption for charitable, educational, religious or non-profit bodies

10P. (1) The exemption provided for in section 10 (1) (d), (e), (g) (iii), (g) (iv) or (h) does not apply to a body referred to in any of those provisions if the Chief Commissioner is of the opinion that the constitution (by whatever name called) of the body makes provision for the distribution of the property of the body, in a dissolution of the body, in a manner that—

- (a) would operate to vest some or all of that property in one or more of the members or former members of the body;
- or

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SCHEDULE 1—AMENDMENTS—*continued*

- (b) would ultimately lead (whether or not as a direct result of that dissolution) to some or all of the property of the body vesting in one or more of the members or former members of the body.
- (2) In subsection (1)—
 - “property” includes proceeds of the sale or other disposal of property.
 - (3) The Chief Commissioner may exempt a body from the operation of subsection (1) (either in respect of the current tax year or that year and specified prior tax years) if satisfied that—
 - (a) the body is not involved in a scheme or arrangement for the avoidance or evasion of land tax; and
 - (b) the constitution of the body will be altered within 6 months so that the constitution does not make provision as referred to in subsection (1).
 - (4) An exemption under subsection (3) ceases if the constitution of the body is not so altered within 6 months after the exemption is granted.
- (7) Section 12 (**Taxpayer to furnish returns**)—
 - Section 12 (1)–(1C)—
 - Omit section 12 (1), insert instead:
 - (1) The Chief Commissioner may by order published in the Gazette require all persons or specified classes of persons to furnish land tax returns for a specified year or years or for a specified year and each subsequent year.
 - (1A) Every person subject to such a requirement in force in respect of a year shall furnish a land tax return to the Chief Commissioner on or before 31 January in that year.
 - (1B) A land tax return shall—
 - (a) be in a form approved by the Chief Commissioner; and
 - (b) set out a full and complete statement of all land owned by the person at midnight on 31 December in the previous year; and
 - (c) set out, or be accompanied by, such information as to the person’s land ownership as may be required by the form; and
 - (d) shall be furnished to the Chief Commissioner by being lodged at any office of the Chief Commissioner.

Land Tax Management (Amendment) 1988

SCHEDULE 1—AMENDMENTS—*continued*

(1c) The Chief Commissioner may extend and further extend the time for the furnishing of land tax returns, either generally or in a particular case or class of cases, and may do so before or after that time has expired.

(8) Section 16 (**Amendment of assessments**)—

Section 16 (2) (b)—

Omit the paragraph, insert instead:

- (b) where a taxpayer has failed to lodge a complete and accurate return—at any time; or

(9) Sections 35–38D—

Omit sections 35–38, insert instead:

Objections

35. (1) A taxpayer who is dissatisfied with an assessment of land tax by the Chief Commissioner or with any alteration in or addition to an assessment may object to the assessment, alteration or addition.

(2) An objection can be made only within 60 days (or such longer period as the Chief Commissioner may allow for reasonable cause shown in a particular case) after service of the notice of assessment, alteration or addition.

(3) An objection is made by lodging with or posting to any office of the Chief Commissioner a statement in writing of the grounds of the objection.

No objection on certain matters

36. A person is not entitled to make an objection to the Chief Commissioner in respect of so much of any assessment as relates to the adjusted value of land shown in the assessment if—

- (a) the land value used in determining the adjusted value is the correct land value of the land under this Act; and
(b) the equalisation factor used in determining the adjusted value is the correct equalisation factor applicable to the land.

Decision on objection

37. (1) The Chief Commissioner shall, subject to section 38, consider any objection and may—

- (a) allow the objection wholly or in part and modify the assessment to which it relates; or
(b) disallow the objection and confirm the assessment to which it relates.

*Land Tax Management (Amendment) 1988*SCHEDULE 1—AMENDMENTS—*continued*

(2) When a decision is made on an objection (except under section 38), the Chief Commissioner shall inform the objector in writing of the decision and the reasons for the decision.

Certain objections to be referred to Valuer-General

38. (1) If an objection is that, having regard to the zoning of the land or the provisions of a planning instrument applying to the land, an incorrect equalisation factor has been used to determine the adjusted value of the land, the Chief Commissioner shall refer the objection to the Valuer-General for decision.

(2) The Valuer-General shall decide the objection and shall notify the Chief Commissioner of the decision.

(3) The Valuer-General shall inform the objector in writing of the decision.

(4) The decision of the Valuer-General is final and is not subject to further objection or appeal.

Dissatisfied objector may require case to be stated

38A. (1) An objector dissatisfied with the decision of the Chief Commissioner on the objection may, within 30 days (or such longer period as the Chief Commissioner may allow) after being informed under section 37 of the decision, require the Chief Commissioner to state a case for the opinion of the Supreme Court.

(2) If the Chief Commissioner does not state a case for the opinion of the Supreme Court within 60 days after being required to do so under subsection (1) and the objector—

- (a) has provided the Chief Commissioner with any information required by the Chief Commissioner in relation to the assessment the subject of the objection; and
- (b) lodges at any office of the Chief Commissioner a notice in writing requiring the Chief Commissioner to state such a case,

the Chief Commissioner shall comply with the requirement of the notice not later than 30 days after the notice is lodged.

(3) This section does not apply to a decision of the Valuer-General under section 38.

Hearing of stated case

38B. (1) On the hearing of a stated case, the objector may dispute any fact or document stated in the case.

(2) On giving its decision on a stated case, the Supreme Court may determine the amount of any land tax (including additional or penalty land tax) payable as a result of the decision and—

*Land Tax Management (Amendment) 1988*SCHEDULE 1—AMENDMENTS—*continued*

- (a) if the assessment of the Supreme Court is less than that of the Chief Commissioner and the objector—
- (i) has not paid the amount assessed by the Chief Commissioner—shall order the objector to pay the amount of land tax determined by it; or
 - (ii) has paid the amount assessed by the Chief Commissioner—shall order the Chief Commissioner to pay the difference to the objector, together with interest at the prescribed rate; or
 - (iii) has paid part of the amount assessed by the Chief Commissioner—shall order the objector to pay the balance of the amount of land tax determined by it or shall order the Chief Commissioner to pay the difference to the objector, together with interest at the prescribed rate, as the case requires; or
- (b) if the assessment of the Supreme Court is greater than that of the Chief Commissioner—shall order the objector to pay the difference to the Chief Commissioner.

(3) If, under subsection (2), the Supreme Court orders the Chief Commissioner to refund to an objector any amount of excess land tax, the Chief Commissioner shall also pay interest on the amount from the date on which it was paid to the Chief Commissioner until the date it is refunded.

Supreme Court may extend time for objection etc.

38C. The Supreme Court may extend the time for doing anything under this Part.

Liability not affected by objection etc.

38D. Except to the extent otherwise arranged with the Chief Commissioner, the lodging of an objection or the stating of a case does not affect any liability of an objector to pay land tax in accordance with this Act.

- (10) Section 46 (**Remedy against other persons where taxpayer makes default**)—

After section 46 (3), insert:

(4) The Chief Commissioner may release a mortgagee, lessee or occupier from a liability under this section on payment of an amount that the Chief Commissioner estimates to be not less than the proportion of the land tax payable by the defaulting taxpayer in respect of the land mortgaged, leased or occupied.

*Land Tax Management (Amendment) 1988*SCHEDULE 1—AMENDMENTS—*continued*(11) Section 47 (**Land tax to be first charge on land**)—

(a) Section 47 (1)—

Omit the second and third paragraphs (proviso and further proviso).

(b) Section 47 (1)—

Omit “The Chief Commissioner”, insert instead “(1A) The Chief Commissioner”.

(c) Section 47 (1)—

Omit “the purchaser or the vendor of any land”, insert instead “a purchaser, vendor, mortgagee, lessee or occupier of land”.

(d) Section 47 (1)—

Omit “The regulations”, insert instead “(1B) The regulations”.

(e) Section 47 (1C)–(1G)—

Before section 47 (2), insert:

(1C) A certificate issued by the Chief Commissioner under this section is conclusive evidence of the matter certified in favour of the person to whom the certificate was issued if that person is—

- (a) a purchaser for value of the land concerned and the certificate was issued in connection with the purchase; or
- (b) a mortgagee, lessee or occupier of the land concerned.

(1D) In addition, a certificate issued in connection with the purchase to a purchaser for value of the land is conclusive evidence of the matter certified in favour of—

- (a) any successor in title to the purchaser; and
- (b) any mortgagee of the land who became mortgagee at any time after the certificate was issued.

(1E) Subsections (1C) and (1D) do not apply if it is established that the person to whom the certificate was issued had notice, when the certificate was issued, of land tax charged on the land that the certificate failed to disclose.

(1F) Subsection (1D) does not operate to make a certificate evidence in favour of any person who had notice, when the certificate was issued, of land tax charged on the land that the certificate failed to disclose.

(1G) If a certificate issued under this section (“the original certificate”) is conclusive evidence in favour of a person, the person is entitled, on application and payment of the prescribed fee under subsection (1A), to be issued with a certificate that is to the same effect as the original certificate and such a certificate shall be regarded as having been issued when the original certificate was issued.

*Land Tax Management (Amendment) 1988*SCHEDULE 1—AMENDMENTS—*continued*

- (12) Section 52 (**Board's powers may be exercised by Chief Commissioner in certain cases**)—

Omit “forty dollars”, insert instead “\$1,000”.

- (13) Section 65A—

After section 65, insert:

Chief Commissioner may apply for reallocation of strata unit entitlement

65A. (1) If the Chief Commissioner is of the opinion that in relation to a strata scheme under the Strata Titles Act 1973 or a leasehold scheme under the Strata Titles (Leasehold) Act 1986—

- (a) the allocation of unit entitlements among the lots the subject of the scheme was unreasonably made; and
- (b) as a result, a person's liability to land tax has been reduced or avoided,

the Chief Commissioner may apply under section 119 of the Strata Titles Act 1973 or section 155 of the Strata Titles (Leasehold) Act 1986 to the Strata Titles Board for an order in respect of the scheme as if the Chief Commissioner were the body corporate for the scheme.

(2) If, on the application of the Chief Commissioner under this section, an order is made that operates to change the unit entitlement of a lot, the Chief Commissioner may for the purpose of levying land tax apply that changed unit entitlement—

- (a) in respect of the tax year in which the change is made (and any subsequent year to which it is applicable); and
- (b) in respect of any tax year before the tax year in which the change is made (but not before the 1989 tax year).

(3) For that purpose, the Chief Commissioner may make an assessment of land tax or amend any assessment under section 16.

(4) Despite section 16 (2), an amendment of an assessment authorised by this section may be made at any time.

- (14) Section 81 (**Repeals and refunds**)—

Omit “the Schedule” wherever occurring, insert instead “Schedule 1”.

*Land Tax Management (Amendment) 1988***SCHEDULE 1—AMENDMENTS—*continued***

(15) Section 83—

After section 82, insert:

Savings and transitional provisions

83. Schedule 2 has effect.

(16) The Schedule—

Omit “SCHEDULE”, insert instead “SCHEDULE 1”.

(17) Schedule 2—

After the Schedule, insert:

SCHEDULE 2—SAVINGS AND TRANSITIONAL PROVISIONS

(Sec. 83)

Mortgages entered into before 31 December 1983

1. Section 46 does not apply to a mortgagee in respect of a mortgage entered into before 31 December 1983.

*Land Tax Management (Amendment) Act 1988***Land tax certificates**

2. Section 47 (as amended by the Land Tax Management (Amendment) Act 1988) applies to and in respect of a certificate issued under that section before the commencement of that Act.

Lessees from councils and public authorities

3. The amendment made by the Land Tax Management (Amendment) Act 1988 to the definition of “Owner” in section 3 (1) does not apply in respect of a tax year before the tax year that commences on 1 January 1991.

Refunds of stamp duty

4. Section 10A applies to a person even if the conveyance referred to in subsection (2) (a) of that section took effect before the commencement of the Land Tax Management (Amendment) Act 1988.

Application of amendments concerning charitable, educational and religious bodies

5. The amendments made by the Land Tax Management (Amendment) Act 1988 to section 10 (1) (d) and (e) apply in respect of the tax year that commences on 1 January 1987 and each subsequent tax year.

Persons required to furnish land tax returns

6. Until an order is published under section 12 (1), that section as in force immediately before the commencement of the Land Tax Management (Amendment) Act 1988 continues to apply.

Land Tax Management (Amendment) 1988

SCHEDULE 1—AMENDMENTS—*continued*

Pending objections

7. Part 5 as in force immediately before the commencement of the Land Tax Management (Amendment) Act 1988 continues to apply to and in respect of an objection made under that Part before that commencement (including for the purposes of an appeal under that Part).

[*Minister's second reading speech made in—
Legislative Assembly on 16 November 1988
Legislative Council on 13 December 1988*]
