



Victoria

No. 60 of 1988

## Land Tax (Amendment) Act 1988

[Assented to 29 November 1988]

The Parliament of Victoria enacts as follows:

### Purpose.

1. The purpose of this Act is to increase exemptions from land tax and to make certain other amendments to the *Land Tax Act 1958*.

### Commencement.

2. This Act comes into operation on the day on which it receives the Royal Assent.

### Principal Act.

3. In this Act, the *Land Tax Act 1958* is called the Principal Act.

### Minimum assessment.

4. In section 7A of the Principal Act, for "\$20" substitute "\$30".

No. 6289.  
Reprinted to No.  
109/1988 and  
amended by Nos.  
37/1987,  
45/1987,  
55/1987,  
65/1987  
and 8/1988.

**Urban zone.**

5. In section 9 (1A) of the Principal Act, for "*Town and Country Planning Act 1961*" substitute "*Planning and Environment Act 1987*".

**Definition of "relative".**

6. In section 9 (1H) of the Principal Act, for "sub-section (1F)" substitute "sub-sections (1F) and (1G)".

**Special land tax.**

7. In section 10 (1C) (b) of the Principal Act, for "\$84 999" substitute "\$104 999".

**Second Schedule.**

8. (1) In the Second Schedule to the Principal Act, for the Table in clause 1 substitute:

"TABLE"

<i>Item</i>	<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>
1	\$0	\$105 000	NIL
2	\$105 000	\$175 000	\$30 and 0.20 cents for each \$1 of the value that exceeds \$105 000
3	\$175 000	\$400 000	\$170 and 0.80 cents for each \$1 of the value that exceeds \$175 000
4	\$400 000	\$1 200 000	\$1970 and 2.0 cents for each \$1 of the value that exceeds \$400 000
5	\$1 200 000		\$17 970 and 3.0 cents for each \$1 of the value that exceeds \$1 200 000

(2) In clause 2 of the Second Schedule to the Principal Act, for "\$1 500 000" (where twice occurring) substitute "\$2 200 000".

**Land tax for 1988.**

9. Land tax for 1988 shall be assessed, charged and levied in accordance with the provisions of the Principal Act as in force before the commencement of this Act.

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NOTES

1. *Minister's second reading speech—*  
*Legislative Assembly: 27 October 1988*  
*Legislative Council: 22 November 1988*
2. The long title for the Bill for this Act was "A Bill to amend the *Land Tax Act 1958* and for other purposes."