



TASMANIA

LAND TAX AMENDMENT ACT 2017

No. 54 of 2017

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LAND TAX AMENDMENT ACT 2017

No. 54 of 2017

An Act to amend the *Land Tax Act 2000*

[Royal Assent 20 December 2017]

Be it enacted by Her Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:

1. Short title

This Act may be cited as the *Land Tax Amendment Act 2017*.

2. Commencement

This Act is taken to have commenced on 1 July 2017.

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3. Principal Act

In this Act, the *Land Tax Act 2000** is referred to as the Principal Act.

4. Section 26 amended (Apportioned assessed land value for principal residence land)

Section 26 of the Principal Act is amended by omitting subsection (2) and substituting the following subsections:

(2) The apportioned assessed land value in respect of principal residence land used as the principal residence of the owner, or a related person of the owner, is determined by multiplying the assessed land value by the proportion of land area so used.

(2A) For the purposes of subsection (2), the land area is the area of the land together with the areas of all additional floors above or below ground level (but not including the ground floor) of all structures on the land.

5. Repeal of Act

This Act is repealed on the three hundred and sixty fifth day from the day on which it is taken to have commenced.

*No. 74 of 2000

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*[Second reading presentation speech made in:—
House of Assembly on 1 November 2017
Legislative Council on 29 November 2017]*