

Authorised Version No. 001
Land Tax Regulations 2015

S.R. No. 161/2015

Authorised Version as at
19 December 2015

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1 Objective

The objective of these Regulations is to prescribe matters and things necessary to give effect to the **Land Tax Act 2005**.

2 Authorising provision

These Regulations are made under section 107 of the **Land Tax Act 2005**.

3 Commencement

These Regulations come into operation on 19 December 2015.

4 Revocation

The Land Tax Regulations 2005¹ are **revoked**.

5 Definition

In these Regulations—

the Act means the **Land Tax Act 2005**.

6 Notice of acquisition

For the purposes of section 103 of the Act—

- (a) the prescribed person for the receipt of the notice of acquisition is the Registrar of Titles; and
- (b) the prescribed period within which the notice of acquisition must be given is one month after the acquisition of the land; and

- (c) the prescribed information that must be contained in the notice of acquisition is the particulars set out in regulation 15(2) of the Local Government (General) Regulations 2015² as if in paragraph (a)(vi) and (viii) of that regulation for "(for the purpose of preparing voters' rolls)" there were substituted "(for State Revenue Office data matching purposes)"; and
- (d) the prescribed manner for giving the notice of acquisition is in writing.

7 Certificate as to land tax due

For the purpose of section 105 of the Act, the prescribed fee is 1·16 fee units.

Endnotes

1 General information

See www.legislation.vic.gov.au for Victorian Bills, Acts and current authorised versions of legislation and up-to-date legislative information.

The Land Tax Regulations 2015, S.R. No. 161/2015 were made on 15 December 2015 by the Governor in Council under section 107 of the **Land Tax Act 2005**, No. 88/2005 and came into operation on 19 December 2015: regulation 3.

The Land Tax Regulations 2015 will sunset 10 years after the day of making on 15 December 2025 (see section 5 of the **Subordinate Legislation Act 1994**).

INTERPRETATION OF LEGISLATION ACT 1984 (ILA)

Style changes

Section 54A of the ILA authorises the making of the style changes set out in Schedule 1 to that Act.

References to ILA s. 39B

Sidenotes which cite ILA s. 39B refer to section 39B of the ILA which provides that where an undivided regulation, rule or clause of a Schedule is amended by the insertion of one or more subregulations, subrules or subclauses the original regulation, rule or clause becomes subregulation, subrule or subclause (1) and is amended by the insertion of the expression "(1)" at the beginning of the original regulation, rule or clause.

Interpretation

As from 1 January 2001, amendments to section 36 of the ILA have the following effects:

- **Headings**

All headings included in a Statutory Rule which is made on or after 1 January 2001 form part of that Statutory Rule. Any heading inserted in a Statutory Rule which was made before 1 January 2001, by a Statutory Rule made on or after 1 January 2001, forms part of that Statutory Rule. This includes headings to Parts, Divisions or Subdivisions in a Schedule; Orders; Parts into which an Order is divided; clauses; regulations; rules; items; tables; columns; examples; diagrams; notes or forms. See section 36(1A)(2A)(2B).

- **Examples, diagrams or notes**

All examples, diagrams or notes included in a Statutory Rule which is made on or after 1 January 2001 form part of that Statutory Rule. Any examples, diagrams or notes inserted in a Statutory Rule which was made before 1 January 2001, by a Statutory Rule made on or after 1 January 2001, form part of that Statutory Rule. See section 36(3A).

- **Punctuation**

All punctuation included in a Statutory Rule which is made on or after 1 January 2001 forms part of that Statutory Rule. Any punctuation inserted in a Statutory Rule which was made before 1 January 2001, by a Statutory Rule made on or after 1 January 2001, forms part of that Statutory Rule. See section 36(3B).

- **Provision numbers**

All provision numbers included in a Statutory Rule form part of that Statutory Rule, whether inserted in the Statutory Rule before, on or after 1 January 2001. Provision numbers include regulation numbers, rule numbers, subregulation numbers, subrule numbers, paragraphs and subparagraphs. See section 36(3C).

- **Location of "legislative items"**

A "legislative item" is a penalty, an example or a note. As from 13 October 2004, a legislative item relating to a provision of a Statutory Rule is taken to be at the foot of that provision even if it is preceded or followed by another legislative item that relates to that provision. For example, if a penalty at the foot of a provision is followed by a note, both of these legislative items will be regarded as being at the foot of that provision. See section 36B.

- **Other material**

Any explanatory memorandum, table of provisions, endnotes, index and other material printed after the Endnotes does not form part of a Statutory Rule. See section 36(3)(3D)(3E).

2 Table of Amendments

There are no amendments made to the Land Tax Regulations 2015 by statutory rules, subordinate instruments and Acts.

3 Amendments Not in Operation

There are no amendments which were Not in Operation at the date of this publication.

4 Explanatory details

¹ Reg. 4: S.R. No. 178/2005.

² Reg. 6: S.R. No. 119/2015.

Fee Units

These Regulations provide for fees by reference to fee units within the meaning of the **Monetary Units Act 2004**.

The amount of the fee is to be calculated, in accordance with section 7 of that Act, by multiplying the number of fee units applicable by the value of a fee unit.

The value of a fee unit for the financial year commencing 1 July 2015 is \$13.60. The amount of the calculated fee may be rounded to the nearest 10 cents.

The value of a fee unit for future financial years is to be fixed by the Treasurer under section 5 of the **Monetary Units Act 2004**. The value of a fee unit for a financial year must be published in the Government Gazette and a Victorian newspaper before 1 June in the preceding financial year.