

Land Tax Assessment Act 2002 (W.A) (C.I) & (C.K.I.)

Land tax is an annual tax which is assessed on the basis of the ownership and usage of land as at 30 June Lan x6971 (a)8 (014 Tw 01 Tc 0.01 Tw 1..631 0 Td(lal)-0.Lan)Tj Tcw

An owner who receives T2BDrS 0 Tc 0 Tw 3.317 0 Td(s)d147 (T2Bt(0 Tc1 T3 0 T-c1 T3 0.317 0.59(er)ax



Meaning of owner

Owner in relation to any land within the Indian Ocean Territories includes:

- (a) every person entitled to the land for any estate of freehold in possession (i.e. private title of ownership of land)
- (b) every person entitled to the land under any lease or licence from the Crown (e.g. a house or land rented from the Council or Authority)