

Land Tax Regulation 2021

Human Rights Certificate

Prepared in accordance with Part 3 of the *Human Rights Act 2019*

In accordance with section 41 of the *Human Rights Act 2019*, I, Cameron Dick, Treasurer and Minister for Investment, provide this human rights certificate with respect to the *Land Tax Regulation 2021* made under the *Land Tax Act 2010*.

In my opinion, the *Land Tax Regulation 2021*, as tabled in the Legislative Assembly, is compatible with the human rights protected by the *Human Rights Act 2019*. I base my opinion on the reasons outlined in this statement.

Overview of the Subordinate Legislation

The *Land Tax Regulation 2010* was due to expire on 1 September 2020, in accordance with section 54 of the *Statutory Instruments Act 1992*, which provides for the automatic expiry of subordinate legislation on 1 September first occurring after the 10th anniversary of the day of its making. However, the *Statutory Instruments (Exemptions from Expiry) Amendment Regulation 2020*, which commenced at the end of the day on 31 August 2020, provides that the *Land Tax Regulation 2010* is exempt from expiry until 31 August 2021 on the ground that it is being replaced.

The *Land Tax Regulation 2010* provides for particular administrative matters which are necessary for the proper administration of the *Land Tax Act 2010*. Specifically, it prescribes -

- Primary production activities for the purposes of the primary production exemption. This exemption is available to particular types of owners for land, or a part of land that is used solely for the business of primary production but only if the land, or the part of land, is used for an activity prescribed by regulation that is carried on for the business.
- Ways to apply to the Commissioner of State Revenue for a clearance certificate and the associated fees. A clearance certificate states the amount of any unpaid land tax on land along with any security held on land. Unpaid land tax is generally recoverable from the owner of land for the time being as a debt, unless the tax was imposed before the owner purchased the land and the owner obtained a clearance certificate stating that, at the time of purchase, there was no unpaid land tax on the land.
- The period and documents required for taxpayers to elect to pay land tax by instalments, as an alternative to paying the full amount of land tax in a lump-sum.

The objective of the regulation is to remake the *Land Tax Regulation 2010* as the *Land Tax Regulation 2021*, with a change to update the ways for applying for a clearance certificate, along with minor changes necessary to facilitate the remake.

Human Rights Issues

Human rights relevant to the subordinate legislation (Part 2, Division 2 and 3 *Human Rights Act 2019*)

No human rights have been identified as being engaged or limited by the *Land Tax Regulation 2021*. The provisions of the *Land Tax Regulation 2021* are generally consistent with the provisions of the *Land Tax Regulation 2010*, subject to minor changes which do not raise any human rights issues.

Consideration of reasonable limitations on human rights (section 13 *Human Rights Act 2019*)

No human rights have been identified as being engaged or limited by the *Land Tax Regulation 2021*.

Conclusion

I consider that the *Land Tax Regulation 2021* is compatible with the *Human Rights Act 2019* because it does not raise a human rights issue.

CAMERON DICK
TREASURER
MINISTER FOR INVESTMENT