

Information Notice

Act Title	Land Tax Act 2005
Information Title:	Retrospective Commencement
Version:	026

Section 46E of the **Land Tax Act 2005** was amended by section 18 of the **Building a Better Victoria (State Tax and Other Legislation Amendment) Act 2014**, No. 40/2014. Section 18 is taken to have come into operation on 12 December 2007. Section 18 reads as follows:

18 Land tax for excluded trusts and administration trusts

- (1) In the heading to section 46E of the **Land Tax Act 2005**, after "trusts" insert "**and administration trusts**".
- (2) In section 46E of the **Land Tax Act 2005**, after "excluded trust" insert "or of an administration trust".