**Information Notice**

**Act Title** **Land Tax Act 2005**

**Information Title:** **Retrospective Commencement**

**Version:** **042**

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".