

South Australia

Land Tax Act 1936

An Act to make provision for taxes on land; and for other purposes.

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Legislative history

The Parliament of South Australia enacts as follows:

1—Short title

This Act may be cited as the *Land Tax Act 1936*.

2—Interpretation

(1) In this Act, unless the contrary intention appears—

aggregation principle means the principle under which the taxable value of all land owned by the same taxpayer is aggregated for the calculation of land tax;¹

assessment or **reassessment** means an assessment or reassessment by the Commissioner under Part 3 of the *Taxation Administration Act 1996*;

business of primary production means the business of agriculture, pasturage, horticulture, viticulture, apiculture, poultry farming, dairy farming, forestry or any other business consisting of the cultivation of soils, the gathering in of crops, the rearing of livestock or the propagation and harvesting of fish or other aquatic organisms and including the intensive agistment of declared livestock;

the Commissioner means the person appointed or acting as the Commissioner of State Taxation, and includes a person appointed or acting as a Deputy Commissioner of State Taxation (see Part 9 of the *Taxation Administration Act 1996*);

company includes any corporate body;

declared livestock means—

- (a) cattle, sheep, pigs or poultry; or
- (b) any other kind of animal prescribed by the regulations for the purposes of this definition;

defined rural area means an area declared by the Governor under section 9;

defined shack-site area means an area declared by the Governor under section 10;

determination of site value in relation to land means a determination or assessment of site value in force under the *Valuation of Land Act 1971*;

document means book, account, paper (including a security or any instrument) or any record of information, whether in writing or accessible only through the use of a computer or other device;

land used for primary production means land of not less than 0.8 hectare in area as to which the Commissioner is satisfied that the land is used wholly or mainly for the business of primary production;

land tax means any tax imposed by this Act;

notice means any notice, written or printed, or partly written or partly printed;

owner—

- (a) in relation to land alienated from the Crown by grant in fee simple means any person (other than a mortgagee of the land)—
 - (i) who holds; or
 - (ii) who is entitled to; or
 - (iii) who is entitled to purchase or acquire,

a legal or equitable estate of fee simple in the land or any other estate or interest (other than an estate or interest of leasehold) in the land conferring a right to possession of the land; and

- (b) in relation to land of the Crown subject to any agreement for sale, or right of purchase, means the person entitled to the benefit of that agreement or right of purchase; and
- (c) in relation to land held under perpetual lease, means the holder of that lease; and
- (d) in relation to land held under a shack site lease, means the holder of that lease; and
- (e) in relation to land in a defined shack-site area, means the occupier of the land;

retirement village means retirement village as defined in the *Retirement Villages Act 1987*;

shack site lease means a lease for the occupation of land for holiday, recreational or residential purposes where—

- (a) the land is situated on or adjacent to the banks of the River Murray, a tributary of the River Murray, or a lake or lagoon connected with the River Murray or a tributary of the River Murray; and
- (b) the lease was, as at midnight on 30 June, 1989, registered over the relevant land; and
- (c) the term of the lease is at least 40 years;

site value in relation to land has the meaning assigned by the *Valuation of Land Act 1971*;

tax in respect of land means land tax in respect of the land, and includes—

- (a) penalty tax payable under Part 5 of the *Taxation Administration Act 1996* in respect of failure by the taxpayer to pay, in accordance with this Act, the whole or part of the land tax; and
- (b) interest payable under Part 5 of the *Taxation Administration Act 1996* in respect of a failure referred to in paragraph (a), or a failure to pay penalty tax referred to in that paragraph;

taxpayer includes every person who is liable to pay tax;

trade includes profession, trade, business, and avocation.

- (2) If—
 - (a) the whole of the land owned by a company consists of a group of dwellings and land appurtenant to those dwellings; and
 - (b) all the issued shares of the company are owned by shareholders who acquire exclusive rights to occupy land of the company by virtue of their shareholdings in the company; and
 - (c) each dwelling owned by the company is occupied (or able to be occupied) by a shareholder in the company or a person deriving rights of occupancy from a shareholder in the company; and
 - (d) the scheme of company ownership and shareholder occupation of the dwellings was established before 22 February 1968,

then each dwelling will be taken to be a separate parcel of land and, despite the definition of *owner* in subsection (1), the shareholder who is entitled to occupy the dwelling (and not the company) will be taken to be the legal owner of the land on which the dwelling is situated.

- (3) If—
- (a) land is held under a tenancy in common; and
 - (b) the land is divided into separate portions and the owner of each undivided share in the land is entitled under a lease registered over the title to the land to occupy a particular portion of the land,

then the land will not be treated as a single parcel of land in multiple ownership but rather each owner of an undivided share in the land will be regarded as the owner of the portion of the land that the owner is entitled to occupy under the lease.

Note—

- 1 See section 8(2).

3—Taxation Administration Act

This Act should be read together with the *Taxation Administration Act 1996* which makes provision for the administration and enforcement of this Act and other taxation laws.

4—Imposition of land tax

- (1) Taxes are imposed on all land in the State, with the following exceptions:
- (a) land of the Crown that is not subject to—
 - (i) a perpetual lease; or
 - (ii) an agreement for sale or right of purchase;
 - (b) park land, public roads, public cemeteries, and other public reserves;
 - (c) land used solely for religious purposes, or used solely for the purposes of a hospital subsidised by the Government of the State, or used by any library or other institution administered by the Libraries Board of South Australia;
 - (d) land that is—
 - (i) owned by an association whose objects are or include the supplying to necessitous or helpless persons of living accommodation, food, clothing, medical treatment, nursing, pre-maternity or maternity care, or other help, either without cost to such persons or in return for payments or services the amount or value of which is in the Commissioner's opinion substantially less than the value of the accommodation, food, clothing, treatment, nursing, care or help supplied; and
 - (ii) solely or mainly used for all or any such purposes;
 - (e) land that is—
 - (i) owned by an association which receives an annual grant or subsidy from money voted by Parliament; and

- (ii) in the Commissioner's opinion, solely or mainly used for the purposes for which the grant or subsidy is made;
- (f) land that is let to or occupied by an association of the kind mentioned in paragraph (d) or (e), and that is used solely or mainly for purposes mentioned in those paragraphs, and for which the association pays either no rent or other sum or a rent or other sum that in the Commissioner's opinion is a nominal one;
- (g) land that—
 - (i) is owned by an association whose object is, or whose objects include, the conservation of native fauna and flora; and
 - (ii) is in the opinion of the Commissioner used, without profit to the association or any other person, solely or mainly as a reserve for the purpose of conserving native fauna or flora;
- (h) land that is owned or occupied without payment by any person or association carrying on an educational institution otherwise than for pecuniary profit, and that is occupied and used solely or mainly for the purposes of such an institution (but this exemption does not extend to land or buildings held as an investment and not being the site or grounds of the institution);
- (i) land that is owned by—
 - (i) a municipal or district council; or
 - (ii) a controlling authority established under Part 19 of the *Local Government Act 1934*; or
 - (iii) the Renmark Irrigation Trust;
- (j) land that is owned by an association that is established for a charitable, educational, benevolent, religious or philanthropic purpose (whether or not the purpose is charitable within the meaning of any rule of law) and is declared by the Commissioner to be exempt from land tax on the ground—
 - (i) that the land is or is intended to be used wholly or mainly for that purpose; or
 - (ii) that the whole of the net income (if any) from the land is or will be used in furtherance of that purpose;
- (k) land that is owned by—
 - (i) an association that holds the land wholly or mainly for the purpose of playing cricket, football, tennis, golf or bowling or other athletic sports or exercises; or
 - (ii) an association that holds the land wholly or mainly for the purpose of horse racing, trotting, dog racing, motor racing or other similar contests; or
 - (iii) an association of former members of the armed forces or of dependants of former members of the armed forces that holds the land for the social or recreational purposes of its members; or

- (iv) an association of employers or employees, registered under a law of the Commonwealth or of the State relating to industrial conciliation and arbitration that occupies the land for the purposes of the association; or
 - (v) an association that holds the land wholly or mainly for the recreation of the local community; or
 - (vi) an association that holds the land for the purpose of agricultural shows, and exhibitions of a similar nature; or
 - (vii) an association that holds the land for the purpose of preserving buildings or objects of historical value on the land; or
 - (viii) a prescribed association or an association of a prescribed kind, and is declared by the Commissioner to be exempt from land tax on the ground that the whole of the net income (if any) from the land is used in furtherance of the objects of the association and not for securing a pecuniary profit for the association or any of its members;
- (l) land used for primary production other than such land that is situated within a defined rural area;
 - (m) land that is owned by a prescribed body and used for the benefit of the Aboriginal people;
 - (n) land that is wholly exempt from land tax under section 5.
- (2) The taxes are imposed and payable in respect of every financial year and liability to the taxes arises at the commencement of every financial year.
 - (3) The taxes so imposed for a particular financial year will, subject to this Act, be calculated as at midnight on 30 June immediately preceding that financial year on the basis of circumstances then existing.
 - (4) Land of the Crown, subject to any agreement for sale or right of purchase, is liable to taxation, whether that agreement or right is absolute or conditional, and whether it is capable of completion or exercise immediately or at any future time.
 - (5) Nothing in this Act interferes with any exemption, by special legislation, of land from taxation.

5—Exemption or partial exemption of certain land from land tax

- (1) Land is wholly exempt from land tax under this section if—
 - (a) proper grounds for the exemption exist; and
 - (b) such an exemption has been granted, and remains in force, under this section.
- (2) Land is partially exempt from land tax under this section if—
 - (a) proper grounds for the partial exemption exist; and
 - (b) a partial exemption has been granted, and remains in force, under this section.
- (3) An owner of land may apply, in a form approved by the Commissioner, for an exemption or partial exemption from land tax.

- (4) A person must not make any false or misleading statement or representation in an application made, or purporting to be made, under subsection (3).
Maximum penalty: \$10 000.
- (5) The Commissioner may, if satisfied that proper grounds exist for doing so, wholly or partially exempt land from land tax (whether or not an application for exemption has been made).
- (6) The Commissioner must, on exempting land wholly or partially from land tax under this section, give notice to an owner of the land—
- (a) stating the day (which may be antecedent or subsequent to the date on which the exemption is granted) as from which the exemption is to be effective; and
 - (b) stating the extent of the exemption; and
 - (c) setting out the grounds on which the exemption is granted.
- (7) If the factual basis of an exemption as stated in a notice under subsection (6) is wrong or inaccurate, the owner to whom the notice is given must, within 21 days after receipt of the notice, notify the Commissioner of the error or inaccuracy.
Maximum penalty: \$5 000.
Expiation fee: \$315.
- (8) If—
- (a) land is exempted wholly or partially from land tax under this section; and
 - (b) circumstances change so that—
 - (i) proper grounds for an exemption cease to exist; or
 - (ii) proper grounds for an exemption continue to exist but a lesser exemption than the one actually given,
 the owner must forthwith inform the Commissioner in writing of that fact and, whether or not the Commissioner is so informed, the land will cease to be exempt from land tax, or the extent of the exemption will be reduced (as the case requires).
- (9) An owner of land who fails to comply with an obligation under subsection (8) is guilty of an offence.
Maximum penalty: \$5 000.
Expiation fee: \$315.
- (10) Proper grounds for exempting land from land tax under this section exist as follows:
- (a) land may be wholly exempted from land tax if—
 - (i) the land is owned by a natural person and constitutes his or her principal place of residence (whether or not he or she is the sole owner of the land); and
 - (ii) the buildings on the land have a predominantly residential character; and
 - (iii) no part of the land is used for a business or commercial purpose (other than the business of primary production) or the part of the land so used is less than 25% of the total floor area of all buildings on the land;

- (b) land may be partially exempted from land tax by reducing its taxable value in accordance with the scale prescribed in subsection (12) if—
 - (i) the land is owned by a natural person and constitutes his or her principal place of residence (whether or not he or she is the sole owner of the land); and
 - (ii) the buildings on the land have a predominantly residential character; and
 - (iii) a part of the land of 25% or more but not more than 75% of the total floor area of all buildings on the land is used for a business or commercial purpose;
- (c) land may be wholly exempted from land tax if the land is a supported residential facility within the meaning of the *Supported Residential Facilities Act 1992* and is licensed as such under that Act;
- (d) land may be wholly exempted from land tax if the land constitutes a caravan park;
- (e) land within a retirement village may be exempted from land tax if—
 - (i) the land constitutes a residential unit—
 - (A) occupied, under a residence contract, by a natural person as his or her principal place of residence; or
 - (B) available for occupation, under a residence contract, by a natural person as his or her principal place of residence and likely to be so occupied at some time during the ensuing 12 months; or
 - (ii) the land is appurtenant to such a residential unit; or
 - (iii) the land is a facility provided under the retirement village scheme for the exclusive use of residents (and their guests);
- (f) land within a retired persons' relocatable home park may be exempted from land tax if—
 - (i) the land constitutes the site for a relocatable home and—
 - (A) there is a relocatable home on the site owned by a natural person and occupied by the natural person as his or her principal place of residence; or
 - (B) it is likely that within the ensuing 12 months there will be a relocatable home on the site owned by a natural person and occupied by the natural person as his or her principal place of residence; or
 - (ii) the land is appurtenant to such a site; or
 - (iii) the land is a facility provided by the owner of the land for the exclusive use of residents (and their guests);
- (g) land used for primary production that is situated within a defined rural area may be wholly exempted from land tax if—

- (i) the sole owner is a natural person who is engaged on a substantially full-time basis (either on his or her own behalf or as an employee) in a relevant business; or
- (ii) the land is owned jointly or in common by 2 or more natural persons at least 1 of whom is engaged on a substantially full-time basis (either on his or her own behalf or as an employee) in a relevant business and any other owner who is not so engaged is a relative of an owner so engaged; or
- (iii) the land is owned solely, jointly or in common by a retired person and the following conditions are satisfied:
 - (A) the retired person was, prior to his or her retirement, engaged on a substantially full-time basis (either on his or her own behalf or as an employee) in a relevant business; and
 - (B) the co-owner or co-owners of the land (if any) are relatives of the retired person; and
 - (C) a close relative of the retired person is currently engaged on a substantially full-time basis (either on his or her own behalf or as an employee) in a relevant business; or
- (iv) the land is owned solely or by tenancy in common by the executor of the will, or the administrator of the estate, of a deceased person and the following conditions are satisfied:
 - (A) the deceased person was, prior to his or her death, engaged on a substantially full-time basis (either on his or her own behalf or as an employee) in a relevant business; and
 - (B) the co-owner or co-owners of the land (if any) are relatives of the deceased person; and
 - (C) a close relative of the deceased person is currently engaged on a substantially full-time basis (either on his or her own behalf or as an employee) in a relevant business; or
- (v) the land is owned by a company, or by 2 or more companies, or by a company or companies and 1 or more natural persons, and the main business of each owner is a relevant business; or
- (vi) the land is owned by a company and 1 of the following conditions is satisfied:
 - (A) a natural person owns a majority of the issued shares of the company and is engaged on a substantially full-time basis (either on his or her own behalf or as an employee) in a relevant business;
 - (B) 2 or more natural persons own in aggregate a majority of the issued shares of the company and each of them is engaged on a substantially full-time basis (either on his or her own behalf or as an employee) in a relevant business;

- (C) 2 or more natural persons who are relatives own in aggregate a majority of the issued shares of the company and at least 1 of them is engaged on a substantially full-time basis (either on his or her own behalf or as an employee) in a relevant business.
- (11) The regulations may, however, prescribe additional criteria that must be satisfied if land is to be eligible to be exempted wholly or partially from land tax under subsection (10).
- (12) The scale for partial exemption from land tax under subsection (10)(b) is as follows:

Area used for business or commercial purpose expressed as a percentage of the total floor area of all buildings on the land	Percentage reduction in taxable value of land
More than 75%	Nil
75%	25%
70% or more but less than 75%	30%
65% or more but less than 70%	35%
60% or more but less than 65%	40%
55% or more but less than 60%	45%
50% or more but less than 55%	50%
45% or more but less than 50%	55%
40% or more but less than 45%	60%
35% or more but less than 40%	65%
30% or more but less than 35%	70%
25% or more but less than 30%	75%
(less than 25%)	(100%)

- (13) In this section—

close personal relationship means the relationship between 2 adult persons (whether or not related by family and irrespective of their gender) who live together as a couple on a genuine domestic basis, but does not include—

- (a) the relationship between a legally married couple; or
- (b) a relationship where 1 of the persons provides the other with domestic support or personal care (or both) for fee or reward, or on behalf of some other person or an organisation of whatever kind;

Note—

Two persons may live together as a couple on a genuine domestic basis whether or not a sexual relationship exists, or has ever existed, between them.

close relative—a person is a close relative of another if—

- (a) they are spouses or domestic partners; or
- (b) one is a parent or child of the other; or
- (c) one is a brother or sister of the other;

domestic partner—a person is the domestic partner of a person if he or she lives with the person in a close personal relationship;

relative—a person is a relative of another if—

- (a) they are spouses or domestic partners; or
- (b) one is an ascendant or descendant of the other, or of the other's spouse or domestic partner; or
- (c) one is a brother or sister of the other or a brother or sister of the other's spouse or domestic partner; or
- (d) one is an ascendant or descendant of a brother or sister of the other or of the other's spouse or domestic partner;

relevant business—a business is a relevant business in relation to land used for primary production that is situated within a defined rural area if—

- (a) the business is a business of primary production of the type for which the land is used or a business of processing or marketing primary produce; and
- (b) the land or produce of the land is used to a significant extent for the purposes of that business;

relocatable home means a residence that is capable of being moved (in 1 or more sections) from site to site but does not include a caravan, motor home or other moveable structure that can be registered under the *Motor Vehicles Act 1959*;

retired persons' relocatable home park means land comprising home sites—

- (a) that are used (or to be used) for the purpose of establishing 2 or more relocatable homes; and
- (b) over which rights of occupation for that purpose are granted, by lease or licence, predominantly to persons who are over the age of 55 years and have retired from full-time employment;

spouse—a person is the spouse of another if they are legally married.

5A—Waiver or refund of land tax for residential land in certain cases

- (1) The Commissioner may, on application under this section, grant—
 - (a) a waiver or refund of land tax paid or payable by the applicant on land for a particular financial year; or
 - (b) a refund of an amount paid by the applicant as a purchaser of land to the vendor of the land as an adjustment of land tax paid or payable on the land for the financial year in which settlement takes place (an **amount representing land tax**),

if the following criteria are satisfied:

- (c) the land became the applicant's principal place of residence during the course of the financial year; and
- (d) proper grounds for exempting the land from land tax under section 5 came into existence when the land became the applicant's principal place of residence; and

- (e) the applicant must have divested himself or herself, before the end of the financial year, of any other land in respect of which the applicant has had the benefit of a relevant concession for the financial year; and
 - (f) unless the Commissioner allows otherwise in a particular case, no rent or other consideration has been paid or is payable for occupation, during the financial year, of the land or any other land in respect of which the applicant has had the benefit of a relevant concession for the financial year, while the applicant owned both the land and other such land; and
 - (g) the criteria for the time being determined by regulation.
- (2) For the purposes of subsection (1), an applicant has had the benefit of a relevant concession in respect of land for a financial year if the applicant has, for the financial year—
 - (a) had the benefit of an exemption from land tax under section 5 in respect of the land as the applicant's principal place of residence; or
 - (b) had the benefit of a waiver or refund of land tax, or an amount representing land tax, under this section in respect of the land.
- (3) The amount of the waiver or refund is to be determined as follows:
 - (a) in the case of a waiver or refund of land tax—the amount of the waiver or refund is the amount by which the assessment of the taxpayer would have been reduced if the land had been exempt from land tax under section 5;
 - (b) in the case of a refund of an amount representing land tax paid by a purchaser of the land, the amount of the refund is—
 - (i) the actual amount paid to the vendor by the purchaser as an adjustment of land tax; or
 - (ii) a proportion of the land tax that would be payable on the land for the financial year concerned if the taxpayer owned only that land, being the proportion that the number of days from the date of settlement to the end of that financial year bears to 365,

whichever is the lesser.
- (4) An application for a waiver or refund of land tax or an amount representing land tax under this section—
 - (a) will be taken to be an application for a refund of land tax for the purposes of the *Taxation Administration Act 1996*; and
 - (b) must be accompanied by evidence supporting the application as required by the Commissioner; and
 - (c) must be made on or before 30 September following the end of the financial year in respect of which the waiver or refund is sought.
- (5) A person must not make a false or misleading statement or representation in an application made, or purporting to be made, under this section.

Maximum penalty: \$10 000.

- (6) If the Commissioner—
- (a) has made a determination that land tax, or an amount representing land tax, in respect of land for a financial year be waived or refunded under this section; and
 - (b) subsequently determines that proper grounds for the determination did not exist,

the Commissioner may revoke the earlier determination and, in that event, the amount waived or refunded becomes payable as land tax in respect of the land for the financial year by the person who had the benefit of the waiver or refund.

- (7) This section applies in relation to land tax for a financial year commencing on or after 1 July 2001.

6—Assessment of tax against land divided by a community or strata plan

- (1) Where land is divided by a primary, secondary or tertiary plan of community division under the *Community Titles Act 1996*—
- (a) in the case of the division of land by a primary plan—land tax will be assessed against the primary lots that are not divided by a secondary plan and against a development lot or lots (if any);
 - (b) in the case of the division of land by a secondary plan—land tax will be assessed against the secondary lots that are not divided by a tertiary plan and against the development lot or lots (if any);
 - (c) in the case of the division of land by a tertiary plan—land tax will be assessed against the tertiary lots and a development lot or lots (if any).
- (2) Where land is divided by a primary, secondary or tertiary plan of community division under the *Community Titles Act 1996*—
- (a) in the case of the division of land by a primary plan—where the use of the common property or part of it is, in the opinion of the Valuer-General reasonably incidental to the use of one or more of the primary lots, land tax will not be levied against the common property, or that part of it, but the interest in the common property, or that part of it, that attaches to each primary lot will be regarded for the purposes of valuation as part of the lot;
 - (b) in the case of the division of land by a secondary plan—where the use of the common property or part of it is, in the opinion of the Valuer-General reasonably incidental to the use of one or more of the secondary lots, land tax will not be levied against the common property, or that part of it, but the interest in the common property, or that part of it, (and in the common property of the primary scheme referred to in paragraph (a) (if any)) that attaches to each secondary lot will be regarded for the purposes of valuation as part of the lot;

- (c) in the case of the division of land by a tertiary plan—where the use of the common property or part of it is, in the opinion of the Valuer-General reasonably incidental to the use of one or more of the tertiary lots, land tax will not be levied against the common property, or that part of it, but the interest in the common property, or that part of it, (and in the common property of the primary and secondary schemes referred to in paragraphs (a) and (b) (if any)) that attaches to each tertiary lot will be regarded for the purposes of valuation as part of the lot.
- (3) Where land is divided by a primary, secondary or tertiary plan of community division under the *Community Titles Act 1996* and the use of the common property or any part of it is not, in the opinion of the Valuer-General reasonably incidental to the use of any of the community lots, land tax will be levied against the common property or that part of it and the relevant community corporation is liable for the tax as though it were the owner of the common property.
- (4) Where land is divided by a strata plan under the *Strata Titles Act 1988*, land tax will be assessed against the strata units but not against the common property.

7—Taxable value of land

- (1) Subject to this Act, the site value of land is its taxable value.
- (2) Land tax in respect of a particular financial year is calculated on the basis of determinations of site value in force under the *Valuation of Land Act 1971* as at midnight on 30 June immediately preceding the commencement of that financial year (whether the determination is actually made before, on or after that date).
- (3) Where a determination of site value as in force at the date referred to in subsection (2) is corrected or amended under the *Valuation of Land Act 1971* (whether in pursuance of an objection, review or appeal or otherwise), the determination of site value, as corrected or amended, must be used for the calculation of land tax.

8—Scale of land tax

- (1) Land tax is calculated on the basis of the taxable value of the land in accordance with the following table:

Taxable value of land	Amount of tax
Not exceeding \$110 000	Nil
Exceeding \$110 000 but not exceeding \$350 000	\$0.30 for every \$100 or fractional part of \$100 over \$110 000
Exceeding \$350 000 but not exceeding \$550 000	\$720 plus \$0.70 for every \$100 or fractional part of \$100 over \$350 000
Exceeding \$550 000 but not exceeding \$750 000	\$2 120 plus \$1.65 for every \$100 or fractional part of \$100 over \$550 000
Exceeding \$750 000 but not exceeding \$1 million	\$5 420 plus \$2.40 for every \$100 or fractional part of \$100 above \$750 000
Exceeding \$1 million	\$11 420 plus \$3.70 for every \$100 or fractional part of \$100 above \$1 million.

- (2) Except as otherwise provided by this Act, land tax is calculated on the basis of the aggregate taxable value of all land owned by the taxpayer.

- (3) Where a taxpayer is liable to pay land tax in respect of land included in more than one land tax assessment, the land tax is (subject to any additional levy that affects portion only of that land) apportioned to and chargeable on the land included in the various assessments in the proportions that the taxable value of the land included in each separate assessment bears to the aggregate taxable value of all the land.

9—Defined rural areas

The Governor may, by proclamation—

- (a) declare any part of the State to be a defined rural area for the purposes of this Act; or
- (b) vary or revoke any such declaration.

10—Defined shack-site areas

- (1) The Governor may, by proclamation—
 - (a) declare any part of the State to be a defined shack-site area for the purposes of this Act; or
 - (b) vary or revoke any such declaration.
- (2) A proclamation under subsection (1) is effective from a day (which may be antecedent or subsequent to the day on which it is made) determined by the Governor.

11—Minimum tax

Where the total amount of land tax payable by any taxpayer in respect of any year would, apart from this section, be less than \$10, no land tax is payable.

12—Tax in cases where there are two or more owners

- (1) Subject to subsection (2), where two or more persons are the owners of land, the same amount of land tax is payable in respect of that land as if only one person were the owner.
- (2) Subsection (1) does not affect the operation of any provisions of this Act under which the value of land is aggregated, for the purpose of the assessment of tax, with the value of other land.

13—Cases of multiple ownership and aggregation of value

- (1) If two or more persons are owners of the same land but not all in the same capacity¹, the Commissioner may treat all who are owners of the land in one particular capacity (to be decided by the Commissioner) as—
 - (a) the sole owner or owners of the land; and
 - (b) the sole taxpayer or taxpayers for the land.
- (2) If the Commissioner treats a person or persons as the sole owner or owners of land under subsection (1), the aggregation principle applies as if that person or those persons were the sole owner or owners of the land.
- (3) The aggregation principle is subject to the following qualifications:
 - (a) if two or more persons are the taxpayers for the same land, the taxable value of the land will not be aggregated with the taxable value of—

- (i) other land for which one or more, but not all, of those persons is or are the taxpayer or taxpayers; or
 - (ii) other land for which one or more of those persons and some other person are the taxpayers;
 - (b) subject to subsection (3a), if land is held on trust (other than a trust arising because of a contract to purchase or acquire an estate or interest in the land), notice of the trust is given as required by regulation, and the trustee is the taxpayer for the land, the taxable value of the land will not be aggregated with the taxable value of other land owned by the same taxpayer unless the other land is held in trust for the same beneficiary.
- (3a) If two or more portions of land comprising the whole or a part of a certificate of title are held on trust for two or more beneficiaries, the qualification to the aggregation principle under subsection (3)(b) does not apply and the Commissioner may treat all the land comprising the certificate of title as the one piece of land.
- (4) If two or more trustees own land separately, but subject to the same trust, the Commissioner may treat any one of the trustees as the owner or owners of all the land subject to the trust.
- (5) For the purposes of this section, the various capacities in which a person may be the owner of land are as follows:
- (a) as legal owner;
 - (b) as equitable owner;
 - (c) as prospective owner (ie a person who has entered into a contract to purchase or acquire an estate or interest in the land);
 - (d) as lessee under a perpetual lease or a shack-site lease;
 - (e) if the land is in a defined shack-site area—as occupier.
- (6) This section applies subject to the operation of section 13A.

Note—

- 1 See subsection (5).

13A—Commissioner may determine that minor interest is to be disregarded

- (1) In this section—
- prescribed interest*—see subsections (2) and (3);
- prescribed land* means land where 2 or more persons are the owners of the land;
- transaction* includes any form of conveyance, transfer, contract, agreement or arrangement (whether or not in writing).
- (2) If a person's interest in prescribed land is 5% or less, subsection (5) will apply in relation to the interest (a *prescribed interest*) unless the Commissioner, on the application of a person who, as an owner of the prescribed land, has an interest exceeding 5% in the land, is satisfied that there is no doubt that the interest was created solely for a purpose, or entirely for purposes, unrelated to reducing the amount of land tax payable in respect of the land, or any other piece of land.

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- (3) If a person's interest in prescribed land exceeds 5% but is less than 50%, subsection (5) will apply in relation to the interest (a *prescribed interest*) if the Commissioner forms the opinion that the purpose, or 1 of the purposes, for the creation of the interest was to reduce the amount of land tax payable in respect of the land, or any other piece of land.
 - (4) For the purposes of subsections (2) and (3), the Commissioner may have regard to—
 - (a) the nature of any relationships between the owners of the land, or between the owners of 2 or more pieces of land; and
 - (b) the lack of consideration, or the amount, value or source of the consideration, provided in association with the creation of the interest; and
 - (c) the form and substance of any transaction associated with the creation or operation of the interest, including the legal and economic obligations of the parties and the economic and commercial substance of any such transaction; and
 - (d) the way in which any transaction associated with the creation or operation of the interest was entered into or carried out; and
 - (e) any other matter the Commissioner considers relevant.
 - (5) If this subsection applies in relation to a prescribed interest under this section—
 - (a) the person holding the prescribed interest is to be taken not to be an owner of the land for the purposes of this Act; and
 - (b) the land tax payable in respect of the land is to be assessed, and is payable, as if the land were wholly owned by the owner or owners of the land who do not hold the prescribed interest (or, if relevant, any such prescribed interest).
 - (6) However, a preceding subsection will not apply for the purposes of the other provisions of this Act if the effect is to decrease the amount of land tax payable in respect of any land.
 - (7) If the Commissioner decides to reject an application of an owner of land under subsection (2), the Commissioner must give notice of the decision to the owner—
 - (a) stating the decision; and
 - (b) stating the grounds on which the decision is based.
 - (8) If the Commissioner forms an opinion under subsection (3) so as to give rise to the application of subsection (5), the Commissioner must give notice of the operation of subsection (5) to each owner of the land—
 - (a) stating the fact that the opinion has been formed, and setting out its effect under this section; and
 - (b) stating the grounds on which the opinion is based.
 - (9) For the purposes of this section—
 - (a) a reference to an interest in land is a reference to the estate, interest, right, benefit or fact of occupation that makes a person an owner of land under this Act; and

- (b) an interest may be or become subject to the operation of this section no matter when it was created, including in a case where the interest was created before the commencement of this section.

14—Person liable to tax

- (1) Subject to this Act, an owner of land is liable for tax in respect of that land.
- (2) In any proceedings relating to tax in respect of land, the person named in a valuation roll under the *Valuation of Land Act 1971* as the owner of the land, being the valuation roll containing the site value required to be used in calculating the land tax in respect of the land, will be presumed, in the absence of proof to the contrary, to be the owner of the land liable to the tax.

15—Change of ownership

- (1) Subject to this Act, no land and no person assessed for tax is relieved of a charge or liability for tax in respect of a particular financial year by reason of a change in the ownership of the land, or any other event, occurring after the commencement of the financial year.
- (2) The Commissioner may refuse to recognise any change in the ownership of any land until the amount of the tax in respect of the land has been paid.
- (3) The Commissioner may refuse to recognise any change in the ownership of any land where notice of that change of ownership has not been given as required by the regulations.
- (4) Where the Commissioner refuses to recognise a change in the ownership of any land, the person who is recognised by the Commissioner as the owner of the land remains the taxpayer in respect of the land.

16—Liability for tax to be joint and several

Where there are two or more taxpayers in respect of the same land, they are jointly and severally liable to pay tax in respect of that land.

17—Distribution of burden

- (1) The burden of the tax will be distributed between the taxpayers in the relative proportions of the value of their interests in the land taxed.
- (2) A taxpayer who has paid tax in respect of land is entitled to recover from every other taxpayer in respect of the same land a proper proportion of the amount paid.

18—Contracts etc to evade land tax

- (1) Where a contract, agreement or arrangement entered into in writing or verbally (whether before or after the commencement of the *Land Tax Act Amendment Act 1977*) has or purports to have the purpose (whether as the main or a subsidiary purpose) of in any way directly or indirectly—
 - (a) altering the incidence of land tax; or
 - (b) relieving any person from liability to pay land tax, or reducing any such liability; or
 - (c) defeating, evading or avoiding any obligation or liability imposed by this Act,

the Commissioner may, by notice in writing given to the parties treat that contract, agreement or arrangement as void for the purposes of this Act.

- (2) Where the Commissioner has, in pursuance of this section, treated a contract, agreement or arrangement as void for the purposes of this Act, it will be presumed, in any legal proceedings, in the absence of proof to the contrary, that the purpose of the contract, agreement or arrangement is such as would attract the operation of this section.

19—Time for payment of tax

The amount specified in an assessment by the Commissioner as land tax payable in respect of land for a financial year must be paid to the Commissioner within 30 days after service of the assessment on the taxpayer, or, if there is more than one taxpayer liable to pay the tax in respect of the land, on any one of the taxpayers.

20—Power to let or sell land liable to tax

- (1) If tax is in arrears for 6 months or more, the Commissioner may have a notice published in the Gazette—
 - (a) specifying the land in respect of which the tax is payable; and
 - (b) specifying the amount of the tax in arrears; and
 - (c) stating that if the tax is not paid within 3 months of the date of the notice the Commissioner will let the land, or apply to the Supreme Court for an order for sale of the land.
- (2) If at the expiration of 3 months from the date of a notice published under subsection (1) any part of the tax remains in arrears the Commissioner may—
 - (a) let the land; or
 - (b) apply to the Supreme Court for an order for the sale of the land.
- (3) The Supreme Court may, on an application under subsection (2)(b)—
 - (a) make an order for the sale of the land; and
 - (b) give directions as to how the proceeds of sale are to be dealt with.
- (4) Subject to any directions of the Supreme Court under subsection (3), where land is leased or sold in pursuance of this section the proceeds will be applied by the Commissioner towards the payment of the arrears of tax and the costs of proceeding under this section and any surplus must be paid to the person beneficially entitled to the land or, if the land has been sold, to the person who was beneficially entitled to the land prior to the sale.

21—Transfer of land in satisfaction of tax liability

Where land is unencumbered except by a liability to pay tax, the Commissioner may, on behalf of the Crown, accept a transfer of an estate in fee simple in the land in satisfaction of the liability for tax.

22—Tax first charge on land

- (1) Subject to this Act, tax is, until payment, a first charge on the land in respect of which the tax is payable.

- (2) Where land tax is levied against the common property, or part of the common property, of a community scheme under the *Community Titles Act 1996*, the tax is not a charge on the common property but is, instead, a first charge on each of the community lots of the community scheme.

23—Certificates in respect of liability to tax

- (1) Upon application by the purchaser of any land, or the purchaser's agent, and payment of the prescribed fee, the Commissioner may issue a certificate showing the amount (if any) of tax that is, or will be, payable under this Act in respect of the land on a specified date (the *relevant date*).
- (2) Where the Commissioner is unable to calculate exactly the amount referred to in subsection (1), the Commissioner may make an estimate of that amount.
- (3) Where the land in respect of which an application is made under this section is only part of the land included in a land tax assessment, the certificate referred to in subsection (1) must relate to the whole of the land comprised in the assessment.
- (4) Where—
 - (a) the amount (if any) stated in a certificate given under this section is paid within a period specified in the certificate; or
 - (b) the certificate indicates that no amount is or will be payable,

the purchaser and the purchaser's successors in title are released from any liability to tax that accrued in respect of the land before the relevant date, and no such liability is or remains a charge upon the land after it becomes vested in the purchaser.

24—Alterations to valuations

The right of the Commissioner to recover tax under this Act is not suspended or delayed by an objection, review or appeal in relation to a valuation under the *Valuation of Land Act 1971* and the Commissioner may recover tax on the assumption that the valuation is correct, but if any alteration to a valuation affecting the amount of land tax payable in respect of any land is made under that Act (whether in consequence of an objection, review or appeal, or otherwise) the Commissioner must make a reassessment of the liability to land tax in respect of the land.

25—Service

- (1) An assessment or other document to be served on a person for the purposes of this Act may be served on the person by affixing it conspicuously on any land to which the assessment or other document relates.
- (2) This section is in addition to and does not derogate from a provision of the *Taxation Administration Act 1996* as to the service of documents.

26—Regulations

- (1) The Governor may make regulations for the purposes of this Act.
- (2) Any such regulation may impose a fine not exceeding \$125 for breach of a regulation.

Legislative history

Notes

- Amendments of this version that are uncommenced are not incorporated into the text.
- Please note—References in the legislation to other legislation or instruments or to titles of bodies or offices are not automatically updated as part of the program for the revision and publication of legislation and therefore may be obsolete.
- Earlier versions of this Act (historical versions) are listed at the end of the legislative history.
- For further information relating to the Act and subordinate legislation made under the Act see the Index of South Australian Statutes or www.legislation.sa.gov.au.

Legislation repealed by principal Act

The *Land Tax Act 1936* repealed the following:

Taxation Act 1927

Taxation Amendment Act 1927

Taxation Act Amendment Act 1929

Taxation Act 1930

Land Tax Act 1931

Taxation Act 1933

Taxation Act 1934

Taxation Act 1935

Principal Act and amendments

New entries appear in bold.

Year	No	Title	Assent	Commencement
1936	2318	<i>Land Tax Act 1936</i>	26.11.1936	7.1.1937 (<i>Gazette 7.1.1937 p1</i>)
1942	34	<i>Land Tax Act Amendment Act 1942</i>	26.11.1942	26.11.1942
1948	16	<i>Land Tax Act Amendment Act 1948</i>	23.9.1948	23.9.1948
1952	47	<i>Land Tax Act Amendment Act 1952</i>	4.12.1952	4.12.1952
1961	8	<i>Land Tax Act Amendment Act 1961</i>	19.10.1961	19.10.1961
1965	32	<i>Land Tax Act Amendment Act 1965</i>	2.12.1965	2.12.1965
1966	39	<i>Land Tax Act Amendment Act 1966</i>	25.8.1966	25.8.1966
1967	40	<i>Land Tax Act Amendment Act 1967</i>	28.9.1967	22.2.1968: s 1(1)
1969	56	<i>Land Tax Act Amendment Act 1969</i>	4.12.1969	21.5.1970 (<i>Gazette 21.5.1970 p1842</i>)
1970	49	<i>Land Tax Act Amendment Act 1970</i>	10.12.1970	30.6.1971 (<i>Gazette 10.6.1971 p2830</i>)
1971	53	<i>Land Tax Act Amendment Act 1971</i>	23.9.1971	23.9.1971
1972	78	<i>Land Tax Act Amendment Act 1972</i>	5.10.1972	At midnight on 30.6.1972: s 2

Land Tax Act 1936—1.7.2008 to 30.6.2009Legislative history

1972	79	<i>Statutes Amendment (Valuation of Land) Act 1972</i>	5.10.1972	1.6.1972: s 2
1974	16	<i>Rates and Taxes Remission Act 1974</i>	4.4.1974	1.7.1973: s 2
1974	109	<i>Land Tax Act Amendment Act 1974</i>	5.12.1974	5.12.1974
1975	48	<i>Land Tax Act Amendment Act 1975</i>	10.4.1975	2.6.1975 (<i>Gazette 22.5.1975 p1987</i>)
1975	98	<i>Statutes Amendment (Rates and Taxes Remission) Act 1975</i>	20.11.1975	1.7.1975: s 2
1976	41	<i>Land Tax Act Amendment Act 1976</i>	22.10.1976	30.6.1976: s 2
1977	32	<i>Land Tax Act Amendment Act 1977</i>	27.10.1977	30.6.1977: s 2
1977	55	<i>Statutes Amendment (Rates and Taxes Remission) Act 1977</i>	15.12.1977	1.7.1978: s 2
1979	61	<i>Land Tax Act Amendment Act 1979</i>	8.11.1979	30.6.1979: s 2
1981	29	<i>Statutes Amendment (Valuation of Land) Act 1981</i>	19.3.1981	30.6.1981 (<i>Gazette 4.6.1981 p1640</i>)
1982	79	<i>Land Tax Act Amendment Act 1982</i>	9.9.1982	30.6.1982: s 2 except s 15—8.12.1983 (<i>Gazette 8.12.1983 p1616</i>)
1983	80	<i>Land Tax Act Amendment Act 1983</i>	24.11.1983	30.6.1983: s 2
1984	88	<i>Valuation of Land Act Amendment Act 1984</i>	29.11.1984	11.7.1985 (<i>Gazette 4.7.1985 p6</i>)
1985	79	<i>Land Tax Act Amendment Act 1985</i>	22.8.1985	At midnight on 30.6.1985: s 2
1986	62	<i>Land Tax Act Amendment Act 1986</i>	6.11.1986	At midnight on 30.6.1986: s 2(1) except s 7 & Sch—18.5.1987 (<i>Gazette 23.4.1987 p1072</i>)
1986	78	<i>Rates and Land Tax Remission Act 1986</i>	4.12.1986	1.4.1987 (<i>Gazette 26.3.1987 p702</i>)
1987	2	<i>Statutes Amendment (Taxation) Act 1987</i>	5.3.1987	5.3.1987
1987	72	<i>Land Tax Act Amendment Act 1987</i>	5.11.1987	At midnight on 30.6.1987: s 2
1988	63	<i>Land Tax Act Amendment Act 1988</i>	27.10.1988	At midnight on 30.6.1988: s 2
1989	48	<i>Land Tax Act Amendment Act 1989</i>	31.8.1989	At midnight on 30.6.1989: s 2
1990	44	<i>Land Tax Act Amendment Act 1990</i>	25.10.1990	At midnight on 30.6.1990: s 2
1991	46	<i>Land Tax (Miscellaneous) Amendment Act 1991</i>	21.11.1991	At midnight on 30.6.1991: s 2
1992	50	<i>Land Tax (Rates) Amendment Act 1992</i>	29.10.1992	At midnight on 30.6.1992: s 2
1992	71	<i>Statutes Amendment (Expiation of Offences) Act 1992</i>	19.11.1992	1.3.1993 (<i>Gazette 18.2.1993 p600</i>)
1993	77	<i>Land Tax (Rates) Amendment Act 1993</i>	27.10.1993	At midnight on 30.6.1993: s 2
1994	63	<i>Land Tax (Scale Adjustment) Amendment Act 1994</i>	3.11.1994	At midnight on 30.6.1994: s 2
1995	70	<i>Land Tax (Home Unit Companies) Amendment Act 1995</i>	2.11.1995	At midnight on 30.6.1995: s 2
1996	38	<i>Statutes Amendment (Community Titles) Act 1996</i>	9.5.1996	ss 9 & 10—4.11.1996 (<i>Gazette 31.10.1996 p1460</i>)
1996	82	<i>Statutes Amendment (Taxation Administration) Act 1996</i>	5.12.1996	Pt 4 (ss 34—62) & Sch (cl 3)—1.7.1997 (<i>Gazette 19.12.1996 p1924</i>)

1997	81	<i>Land Tax (Land Held On Trust) Amendment Act 1997</i>	24.12.1997	24.12.1997
1999	83	<i>Land Tax (Intensive Agistment) Amendment Act 1999</i>	2.12.1999	At midnight on 30.6.1999: s 2
2001	27	<i>Statutes Amendment (Taxation Measures) Act 2001</i>	26.7.2001	Pt 2 (s 4)—26.7.2001: s 2(1)
2005	28	<i>Statutes Amendment (Budget 2005) Act 2005</i>	30.6.2005	Pt 2 (ss 4—7)—at midnight on 30.6.2005: s 2(1)
2006	43	<i>Statutes Amendment (Domestic Partners) Act 2006</i>	14.12.2006	Pt 50 (s 144)—1.6.2007 (<i>Gazette</i> 26.4.2007 p1352)
2007	33	<i>Statutes Amendment (Budget 2007) Act 2007</i>	9.8.2007	Pt 3 (ss 5 & 6)—at midnight on 30.6.2008: s 2(3)
2008	38	<i>Statutes Amendment and Repeal (Taxation Administration) Act 2008</i>	23.10.2008	Pt 3 (s 24)—1.7.2009 (<i>Gazette</i> 11.12.2008 p5475)

Provisions amended since 3 February 1976

- Legislative history prior to 3 February 1976 appears in marginal notes and footnotes included in the consolidation of this Act contained in Volume 5 of The Public General Acts of South Australia 1837-1975 at page 575.
- Certain textual alterations were made to this Act by the Commissioner of Statute Revision when preparing the reprint of the Act that incorporated all amendments in force as at 18 May 1987. A Schedule of these alterations was laid before Parliament on 6 August 1987.

New entries appear in bold.

Entries that relate to provisions that have been deleted appear in italics.

Provision	How varied	Commencement
Long title	substituted by 82/1996 s 34	1.7.1997
<i>Pt 1</i>	<i>heading deleted by 82/1996 s 35</i>	<i>1.7.1997</i>
s 1	amended by 62/1986 s 7 (Sch)	18.5.1987
<i>ss 2 and 3</i>	<i>deleted by 62/1986 s 7 (Sch)</i>	<i>18.5.1987</i>
s 2		
s 2(1)	s 4(1) amended by 62/1986 s 7 (Sch)	18.5.1987
	s 4(1) redesignated as s 2(1) by 82/1996 s 62	1.7.1997
aggregation principle	inserted by 63/1994 s 3	1.7.1994
assessment or reassessment	inserted by 82/1996 s 36(a)	1.7.1997
business of primary production	amended by 79/1982 s 3	30.6.1982
	amended by 83/1999 s 3(a)	1.7.1999
the Commissioner	substituted by 62/1986 s 7 (Sch)	18.5.1987
	substituted by 82/1996 s 36(b)	1.7.1997
<i>contribution</i>	<i>deleted by 62/1986 s 7 (Sch)</i>	<i>18.5.1987</i>
<i>contributor</i>	<i>deleted by 62/1986 s 7 (Sch)</i>	<i>18.5.1987</i>
declared livestock	inserted by 83/1999 s 3(b)	1.7.1999

<i>declared rural land</i>	<i>substituted by 41/1976 s 3</i>	30.6.1976
	<i>deleted by 29/1981 s 9(a)</i>	30.6.1981
defined shack-site areas	inserted by 50/1992 s 3(a)	1.7.1992
<i>determination of unimproved value</i>	<i>deleted by 29/1981 s 9(b)</i>	30.6.1981
determination of site value	inserted by 29/1981 s 9(b)	30.6.1981
document	inserted by 70/1995 s 3(a)	1.7.1995
<i>improvements</i>	<i>deleted by 29/1981 s 9(c)</i>	30.6.1981
land used for primary production	substituted by 28/2005 s 4(1)	1.7.2005
<i>liquidator</i>	<i>amended by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>deleted by 82/1996 s 36(c)</i>	1.7.1997
<i>the metropolitan area</i>	<i>substituted by 80/1983 s 3</i>	30.6.1983
	<i>deleted by 44/1990 s 3</i>	1.7.1990
owner	amended by 62/1986 s 7 (Sch)	18.5.1987
	amended by 48/1989 s 3(a), (b)	1.7.1989
	amended by 50/1992 s 3(b), (c)	1.7.1992
<i>particular notice</i>	<i>amended by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>deleted by 82/1996 s 36(d)</i>	1.7.1997
<i>regulation</i>	<i>deleted in pursuance of the Acts Republications Act 1967</i>	18.5.1987
retirement village	inserted by 72/1987 s 3	1.7.1987
<i>returns</i>	<i>amended by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>deleted by 82/1996 s 36(e)</i>	1.7.1997
shack site lease	inserted by 48/1989 s 3(c)	1.7.1989
<i>site improvements</i>	<i>deleted by 29/1981 s 9(d)</i>	30.6.1981
site value	inserted by 29/1981 s 9(d)	30.6.1981
tax	substituted by 82/1996 s 36(f)	1.7.1997
taxpayer	amended by 82/1996 s 36(g)	1.7.1997
<i>taxpayer in a representative capacity</i>	<i>deleted by 82/1996 s 36(h)</i>	1.7.1997
<i>Treasurer</i>	<i>deleted by 62/1986 s 7 (Sch)</i>	18.5.1987
<i>unimproved value</i>	<i>deleted by 29/1981 s 9(e)</i>	30.6.1981
s 2(2)	s 4(2) deleted by 29/1981 s 9(f)	30.6.1981
	s 4(2) inserted by 70/1995 s 3(b)	1.7.1995
	s 4(2) redesignated as s 2(2) by 82/1996 s 62	1.7.1997
s 2(3)	inserted by 28/2005 s 4(2)	1.7.2005
s 3	s 5 inserted by 82/1996 s 37	1.7.1997
	s 5 redesignated as s 3 by 82/1996 s 62	1.7.1997
Pt 2	<i>amended by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>amended by 2/1987 s 4</i>	5.3.1987

	<i>deleted by 82/1996 s 37</i>	1.7.1997
<i>Pt 3</i>	<i>heading deleted by 82/1996 s 38</i>	1.7.1997
<i>s 4</i>		
<i>s 4(1)</i>	<i>s 10(1) amended by 41/1976 s 4</i>	30.6.1976
	<i>s 10(1) amended by 32/1977 s 3(a)—(c)</i>	30.6.1977
	<i>s 10(1) amended by 61/1979 s 3(a)</i>	30.6.1979
	<i>s 10(1) amended by 79/1982 s 4</i>	30.6.1982
	<i>s 10(1) amended by 62/1986 s 3</i>	1.7.1986
	<i>s 10(1) amended by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>s 10(1) amended by 82/1996 Sch cl 3</i>	1.7.1997
	<i>s 10(1) redesignated as s 4(1) by 82/1996 s 62</i>	1.7.1997
	<i>amended by 28/2005 s 5(1), (2)</i>	1.7.2005
<i>s 4(2)</i>	<i>s 10(2) substituted by 82/1996 s 39</i>	1.7.1997
	<i>s 10(2) redesignated as s 4(2) by 82/1996 s 62</i>	1.7.1997
<i>s 4(3)</i>	<i>s 10(3) deleted by 32/1977 s 3(d)</i>	30.6.1977
	<i>s 10(3) inserted by 61/1979 s 3(b)</i>	30.6.1979
	<i>s 10(3) amended by 82/1996 Sch cl 3</i>	1.7.1997
	<i>s 10(3) redesignated as s 4(3) by 82/1996 s 62</i>	1.7.1997
<i>s 4(4) and (5)</i>	<i>s 10(4) and (5) amended by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>s 10(4) and (5) redesignated as s 4(4) and (5) by 82/1996 s 62</i>	1.7.1997
<i>s 5 before substitution by 28/2005</i>	<i>s 10A inserted by 61/1979 s 4</i>	30.6.1979
	<i>s 10A redesignated as s 5 by 82/1996 s 62</i>	1.7.1997
<i>s 5(2)</i>	<i>s 10A(2) amended by 82/1996 Sch cl 3</i>	1.7.1997
	<i>s 10A(2) redesignated as s 5(2) by 82/1996 s 62</i>	1.7.1997
<i>s 5(3)</i>	<i>s 10A(3) amended by 82/1996 s 40(a), Sch cl 3</i>	1.7.1997
	<i>s 10A(3) redesignated as s 5(3) by 82/1996 s 62</i>	1.7.1997
<i>s 5(4) and (5)</i>	<i>s 10A(4) and (5) substituted by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>s 10A(4) and (5) redesignated as s 5(4) and (5) by 82/1996 s 62</i>	1.7.1997
<i>s 5(6)</i>	<i>s 10A(6) amended by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>s 10A(6) amended by 71/1992 s 3(1) (Sch)</i>	1.3.1993
	<i>s 10A(6) amended by 82/1996 s 40(b), Sch cl 3</i>	1.7.1997
	<i>s 10A(6) redesignated as s 5(6) by 82/1996 s 62</i>	1.7.1997
<i>s 5(8)</i>	<i>s 10A(8) amended by 82/1996 Sch cl 3</i>	1.7.1997
	<i>s 10A(8) redesignated as s 5(8) by 82/1996 s 62</i>	1.7.1997
<i>s 5(9)</i>	<i>s 10A(9) substituted by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>s 10A(9) substituted by 71/1992 s 3(1) (Sch)</i>	1.3.1993
	<i>s 10A(9) amended by 82/1996 s 40(c)</i>	1.7.1997
	<i>s 10A(9) redesignated as s 5(9) by 82/1996 s 62</i>	1.7.1997
<i>s 5(10)</i>	<i>s 10A(10) amended by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>s 10A(10) redesignated as s 5(10) by 82/1996 s 62</i>	1.7.1997

<i>s 5(11)</i>	<i>s 10A(11) amended by 79/1982 s 5(a), (b)</i>	30.6.1982
	<i>s 10A(11) amended by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>s 10A(11) amended by 72/1987 s 4(a)</i>	1.7.1987
	<i>s 10A(11)(a)(ii) deleted by 70/1995 s 4(a)</i>	1.7.1995
	<i>s 10A(11) redesignated as s 5(11) by 82/1996 s 62</i>	1.7.1997
<i>s 10A(12)</i>	<i>s 10A(12) amended by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>s 10A(12) deleted by 70/1995 s 4(b)</i>	1.7.1995
<i>s 5(12)</i>	<i>s 10A(12a) inserted by 79/1982 s 5(c)</i>	30.6.1982
	<i>s 10A(12a) substituted by 72/1987 s 4(b)</i>	1.7.1987
	<i>s 10A(12a) redesignated as s 5(12) by 82/1996 s 62</i>	1.7.1997
<i>s 10A(14)</i>	<i>deleted by 82/1996 s 40(d)</i>	1.7.1997
<i>s 5</i>	<i>substituted by 28/2005 s 6</i>	1.7.2005
<i>s 5(13)</i>		
close personal relationship	<i>inserted by 43/2006 s 144(1)</i>	1.6.2007
close relative	<i>amended by 43/2006 s 144(2)</i>	1.6.2007
domestic partner	<i>inserted by 43/2006 s 144(3)</i>	1.6.2007
relative	<i>amended by 43/2006 s 144(4), (5)</i>	1.6.2007
spouse	<i>substituted by 43/2006 s 144(6)</i>	1.6.2007
<i>s 5A</i>	<i>inserted by 27/2001 s 4</i>	26.7.2001
<i>s 6</i>	<i>s 10B inserted by 38/1996 s 9</i>	4.11.1996
	<i>s 10B redesignated as s 6 by 82/1996 s 62</i>	1.7.1997
<i>s 7</i>	<i>s 11 substituted by 61/1979 s 5</i>	30.6.1979
	<i>s 11 amended by 29/1981 s 10</i>	30.6.1981
	<i>s 11 substituted by 62/1986 s 4</i>	1.7.1986
	<i>s 11 redesignated as s 7 by 82/1996 s 62</i>	1.7.1997
<i>s 7(2)</i>	<i>s 11(2) amended by 82/1996 Sch cl 3</i>	1.7.1997
	<i>s 11(2) redesignated as s 7(2) by 82/1996 s 62</i>	1.7.1997
<i>s 11A</i>	<i>amended by 61/1979 s 6</i>	30.6.1979
	<i>amended by 29/1981 s 11</i>	30.6.1981
	<i>deleted by 62/1986 s 4</i>	1.7.1986
<i>s 11B</i>	<i>deleted by 41/1976 s 5</i>	30.6.1976
<i>s 8</i>	<i>s 12 amended by 41/1976 s 6</i>	30.6.1976
	<i>s 12 amended by 32/1977 s 4</i>	30.6.1977
	<i>s 12 amended by 79/1985 s 3</i>	1.7.1985
	<i>s 12 substituted by 62/1986 s 5</i>	1.7.1986
	<i>s 12 redesignated as s 8 by 82/1996 s 62</i>	1.7.1997
<i>s 8(1)</i>	<i>s 12(1) substituted by 63/1988 s 3(a)</i>	1.7.1988
	<i>s 12(1) substituted by 48/1989 s 4(a)</i>	1.7.1989
	<i>s 12(1) substituted by 44/1990 s 4(a)</i>	1.7.1990
	<i>s 12(1) amended by 46/1991 s 3</i>	1.7.1991
	<i>s 12(1) substituted by 50/1992 s 4</i>	1.7.1992

	s 12(1) amended by 77/1993 s 3	1.7.1993
	s 12(1) substituted by 63/1994 s 4	1.7.1994
	s 12(1) redesignated as s 8(1) by 82/1996 s 62	1.7.1997
	amended by 28/2005 s 7	1.7.2005
s 12		
s 12(2)	<i>deleted by 44/1990 s 4(a)</i>	1.7.1990
s 12(5)	<i>substituted by 72/1987 s 5</i>	1.7.1987
	<i>substituted by 63/1988 s 3(b)</i>	1.7.1988
	<i>substituted by 48/1989 s 4(b)</i>	1.7.1989
	<i>deleted by 44/1990 s 4(b)</i>	1.7.1990
s 12A	<i>amended by 32/1977 s 5</i>	30.6.1977
	<i>amended by 61/1979 s 7</i>	30.6.1979
	<i>amended by 29/1981 s 12</i>	30.6.1981
	<i>amended by 79/1982 s 6</i>	30.6.1982
	<i>amended by 79/1985 s 4</i>	1.7.1985
	<i>deleted by 62/1986 s 6</i>	1.7.1986
s 9C	s 12C amended by 41/1976 s 7	30.6.1976
	s 12C amended by 32/1977 s 6	30.6.1977
	s 12C amended by 29/1981 s 13	30.6.1981
	s 12C substituted by 62/1986 s 7 (Sch)	18.5.1987
	s 12C redesignated as s 9C by 82/1996 s 62	1.7.1997
s 10	s 12D inserted by 50/1992 s 5	1.7.1992
	s 12D redesignated as s 10 by 82/1996 s 62	1.7.1997
s 11	s 13 amended by 79/1985 s 5(a)	1.7.1985
	s 13 redesignated as s 13(1) in pursuance of the <i>Acts Republication Act 1967</i>	1.10.1991
	s 13(1) amended by 63/1994 s 5	1.7.1994
	s 13(1) redesignated as s 11 by 82/1996 s 62	1.7.1997
s 13(2)	<i>amended by 79/1985 s 5(b)</i>	1.7.1985
	<i>deleted by 78/1986 (Sch 5)</i>	1.4.1987
s 12		
s 12(1)	s 15(1) amended by 79/1982 s 7(a)	30.6.1982
	s 15(1) substituted by 62/1986 s 7 (Sch)	18.5.1987
	s 15(1) redesignated as s 12(1) by 82/1996 s 62	1.7.1997
s 12(2)	s 15(1a) inserted by 79/1982 s 7(b)	30.6.1982
	s 15(1a) redesignated as s 12(2) by 82/1996 s 62	1.7.1997
s 15(2)	<i>substituted by 79/1982 s 7(c)</i>	30.6.1982
	<i>amended by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>deleted by 63/1994 s 6</i>	1.7.1994
s 15(3)	<i>inserted by 79/1982 s 7(c)</i>	30.6.1982
	<i>amended by 50/1992 s 6</i>	1.7.1992
	<i>deleted by 63/1994 s 6</i>	1.7.1994
s 15(4)—(6)	<i>inserted by 79/1982 s 7(c)</i>	30.6.1982

	<i>deleted by 63/1994 s 6</i>	1.7.1994
s 13	s 15A inserted by 63/1994 s 7	1.7.1994
	s 15A redesignated as s 13 by 82/1996 s 62	1.7.1997
s 13(3)	amended by 81/1997 s 2(a)	24.12.1997
s 13(3a)	inserted by 81/1997 s 2(b)	24.12.1997
s 13(6)	inserted by 33/2007 s 5	1.7.2008
s 13A	inserted by 33/2007 s 6	1.7.2008
s 16	<i>deleted by 79/1982 s 8</i>	30.6.1982
s 19	<i>deleted by 62/1986 s 7 (Sch)</i>	18.5.1987
Pt 4	<i>heading deleted by 82/1996 s 41</i>	1.7.1997
<i>heading preceding s 31</i>	<i>deleted by 82/1996 s 42</i>	1.7.1997
s 14		
s 14(1)	s 31 amended and redesignated as s 31(1) by 82/1996 s 43	1.7.1997
	s 31 redesignated as s 14(1) by 82/1996 s 62	1.7.1997
s 14(2)	s 31(2) inserted by 82/1996 s 43(b)	1.7.1997
	s 31(2) redesignated as s 14(2) by 82/1996 s 62	1.7.1997
s 15		
s 15(1)	s 32(1) amended by 79/1982 s 9	30.6.1982
	s 32(1) substituted by 62/1986 s 7 (Sch)	18.5.1987
	s 32(1) amended by 82/1996 s 44(a)	1.7.1997
	s 32(1) redesignated as s 15(1) by 82/1996 s 62	1.7.1997
s 15(2)	s 32(2) amended by 62/1986 s 7 (Sch)	18.5.1987
	s 32(2) amended by 82/1996 s 44(b)	1.7.1997
	s 32(2) redesignated as s 15(2) by 82/1996 s 62	1.7.1997
s 33	<i>amended by 79/1982 s 10</i>	30.6.1982
	<i>substituted by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>deleted by 82/1996 s 45</i>	1.7.1997
<i>heading preceding s 34</i>	<i>s 34 deleted by 82/1996 s 46</i>	1.7.1997
s 16	s 34 substituted by 79/1982 s 11	30.6.1982
	s 34 amended by 82/1996 s 47	1.7.1997
	s 34 redesignated as s 16 by 82/1996 s 62	1.7.1997
s 17		
s 17(1)	s 35(1) amended by 82/1996 s 48	1.7.1997
	s 35(1) redesignated as s 17(1) by 82/1996 s 62	1.7.1997
s 17(2)	s 35(2) substituted by 62/1986 s 7 (Sch)	18.5.1987
	s 35(2) amended by 82/1996 s 48	1.7.1997
	s 35(2) redesignated as s 17(2) by 82/1996 s 62	1.7.1997
s 36	<i>amended by 79/1982 s 12</i>	30.6.1982
	<i>deleted by 62/1986 s 7 (Sch)</i>	18.5.1987
ss 37—39	<i>deleted by 62/1986 s 7 (Sch)</i>	18.5.1987
s 40	<i>substituted by 62/1986 s 7 (Sch)</i>	18.5.1987

	<i>deleted by 82/1996 s 49</i>	1.7.1997
s 41	<i>amended by 79/1982 s 13</i>	30.6.1982
	<i>deleted by 62/1986 s 7 (Sch)</i>	18.5.1987
s 18	s 42 substituted by 32/1977 s 7	30.6.1977
	s 42 redesignated as s 18 by 82/1996 s 62	1.7.1997
s 18(1)	s 42(1) amended by 62/1986 s 7 (Sch)	18.5.1987
	s 42(1) amended by 82/1996 Sch cl 3	1.7.1997
	s 42(1) redesignated as s 18(1) by 82/1996 s 62	1.7.1997
ss 43 and 44	<i>deleted by 32/1977 s 7</i>	30.6.1977
Pt 6	<i>heading deleted by 82/1996 s 50</i>	1.7.1997
<i>heading preceding s 56</i>	<i>deleted by 82/1996 s 51</i>	1.7.1997
s 19	s 56 amended by 29/1981 s 14	30.6.1981
	s 56 substituted by 82/1996 s 52	1.7.1997
	s 56 redesignated as s 19 by 82/1996 s 62	1.7.1997
ss 56A and 57	<i>amended by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>deleted by 82/1996 s 53</i>	1.7.1997
s 58	<i>substituted by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>substituted by 46/1991 s 4</i>	1.7.1991
	<i>deleted by 82/1996 s 53</i>	1.7.1997
s 58A	<i>amended by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>deleted by 82/1996 s 53</i>	1.7.1997
s 58B	<i>amended by 55/1977 s 9</i>	1.7.1978
	<i>deleted by 78/1986 (Sch 5)</i>	1.4.1987
<i>heading preceding s 59</i>	<i>deleted by 82/1996 s 53</i>	1.7.1997
s 59	<i>substituted by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>deleted by 82/1996 s 53</i>	1.7.1997
s 61	<i>amended by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>deleted by 82/1996 s 53</i>	1.7.1997
s 20	s 62 substituted by 62/1986 s 7 (Sch)	18.5.1987
	s 62 redesignated as s 20 by 82/1996 s 62	1.7.1997
s 20(1)	s 62(1) amended by 82/1996 s 54	1.7.1997
	s 62(1) redesignated as s 20(1) by 82/1996 s 62	1.7.1997
ss 63 and 64	<i>deleted by 62/1986 s 7 (Sch)</i>	18.5.1987
s 21	s 65 substituted by 62/1986 s 7 (Sch)	18.5.1987
	s 65 amended by 82/1996 s 55	1.7.1997
	s 65 redesignated as s 21 by 82/1996 s 62	1.7.1997
s 22		
s 22(1)	s 66 amended by 79/1982 s 14	30.6.1982
	s 66 substituted by 62/1986 s 7 (Sch)	18.5.1987
	s 66 redesignated as s 66(1) by 38/1996 s 10	4.11.1996
	s 66(1) amended by 82/1996 s 56	1.7.1997

	s 66(1) redesignated as s 22 by 82/1996 s 62	1.7.1997
s 22(2)	s 66(2) inserted by 38/1996 s 10	4.11.1996
	s 66(2) redesignated as s 22(2) by 82/1996 s 62	1.7.1997
s 23	s 66A inserted by 79/1982 s 15	8.12.1983
	s 66A redesignated as s 23 by 82/1996 s 62	1.7.1997
s 23(4)	s 66A(4) amended by 62/1986 s 7 (Sch)	18.5.1987
	s 66A(4) amended by 82/1996 s 57	1.7.1997
	s 66A(4) redesignated as s 23(4) by 82/1996 s 62	1.7.1997
s 67	<i>deleted by 82/1996 s 58</i>	1.7.1997
s 24	s 68(1) amended by 88/1984 s 8(1) (Sch Pt 1)	11.7.1985
	s 68(1) amended by 82/1996 s 59(a)	1.7.1997
	s 68(1) redesignated as s 24 by 82/1996 s 62	1.7.1997
s 68(2)	<i>substituted by 79/1982 s 16</i>	30.6.1982
	<i>substituted by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>deleted by 82/1996 s 59(b)</i>	1.7.1997
s 68(3) and (4)	<i>substituted by 79/1982 s 16</i>	30.6.1982
	<i>deleted by 82/1996 s 59(b)</i>	1.7.1997
s 68(5)	<i>inserted by 79/1982 s 16</i>	30.6.1982
	<i>amended by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>deleted by 82/1996 s 59(b)</i>	1.7.1997
s 68(6)	<i>inserted by 79/1982 s 16</i>	30.6.1982
	<i>deleted by 82/1996 s 59(b)</i>	1.7.1997
Pt 7	<i>heading deleted by 82/1996 s 60</i>	1.7.1997
s 68A	<i>inserted by 32/1977 s 8</i>	30.6.1977
	<i>amended by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>deleted by 82/1996 s 61</i>	1.7.1997
ss 68B and 68C	<i>inserted by 32/1977 s 8</i>	30.6.1977
	<i>deleted by 82/1996 s 61</i>	1.7.1997
s 25	s 69 deleted by 62/1986 s 7 (Sch)	18.5.1987
	s 69 inserted by 82/1996 s 61	1.7.1997
	s 69 redesignated as s 25 by 82/1996 s 62	1.7.1997
ss 70—72	<i>deleted by 62/1986 s 7 (Sch)</i>	18.5.1987
s 73	<i>substituted by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>amended by 70/1995 s 5</i>	1.7.1995
	<i>deleted by 82/1996 s 61</i>	1.7.1997
s 74	<i>amended by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>amended by 70/1995 s 6</i>	1.7.1995
	<i>deleted by 82/1996 s 61</i>	1.7.1997
s 74A	<i>inserted by 70/1995 s 7</i>	1.7.1995
	<i>deleted by 82/1996 s 61</i>	1.7.1997
s 75	<i>amended by 41/1976 s 8</i>	30.6.1976
	<i>amended by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>deleted by 82/1996 s 61</i>	1.7.1997

s 76	<i>substituted by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>deleted by 82/1996 s 61</i>	1.7.1997
s 77	<i>amended by 62/1986 s 7 (Sch)</i>	18.5.1987
	<i>deleted by 82/1996 s 61</i>	1.7.1997
ss 78 and 79	<i>deleted by 62/1986 s 7 (Sch)</i>	18.5.1987
s 26	s 80 substituted by 62/1986 s 7 (Sch)	18.5.1987
	s 80 redesignated as s 26 by 82/1996 s 62	1.7.1997
s 26(2)	s 80(2) amended by 82/1996 Sch cl 3	1.7.1997
	s 80(2) redesignated as s 26(2) by 82/1996 s 62	1.7.1997
s 81	<i>deleted by 62/1986 s 7 (Sch)</i>	18.5.1987
Sch 1	<i>deleted by 62/1986 s 7 (Sch)</i>	18.5.1987

Transitional etc provisions associated with Act or amendments

Statutes Amendment (Taxation Administration) Act 1996

62—Renumbering

- (1) When all provisions of this Part have been brought into operation, the sections of the principal Act are to be renumbered in consecutive order (and any cross-reference in a provision of the principal Act to a section that is renumbered is to be corrected accordingly).
- (2) A reference in any Act or other instrument (whether of a legislative character or not) to a provision of the principal Act as numbered before the commencement of this Part will be taken to be a reference to the corresponding provision of the principal Act as renumbered by this Part.

Historical versions

Reprint 18.5.1987

Reprint No 1—1.10.1991

Reprint No 2—21.11.1991

Reprint No 3—29.10.1992

Reprint No 4—1.3.1993

Reprint No 5—27.10.1993

Reprint No 6—3.11.1994

Reprint No 7—2.11.1995

Reprint No 8—4.11.1996

Reprint No 9—1.7.1997

Reprint No 10—24.12.1997

Reprint No 11—2.12.1999

Reprint No 12—26.7.2001

1.7.2005

1.6.2007