

South Australia

Emergency Services Funding (Remissions—Land) Regulations 2014

under the *Emergency Services Funding Act 1998*

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Legislative history

Part 1—Preliminary

1—Short title

These regulations may be cited as the *Emergency Services Funding (Remissions—Land) Regulations 2014*.

3—Interpretation

In these regulations—

Act means the *Emergency Services Funding Act 1998*;

commercial land means land that is taken under section 8(2) of the Act to be used for the purpose defined as *commercial* in that section;

domestic partner means a person who is a domestic partner within the meaning of the *Family Relationships Act 1975*, whether declared as such under that Act or not;

eligible residential park means a residential park set out in Schedule 3;

emergency services areas proclamation 2000 means the proclamation made by the Governor reconstituting the emergency services areas under the Act (*Gazette 29.06.2000 p3413*);

industrial land means land that is taken under section 8(2) of the Act to be used for the purpose defined as *industrial* in that section;

levy means the levy under Part 3 Division 1 of the Act;

prescribed rate, in relation to a financial year, means the amount declared under section 10 of the Act as the levy, or component of the levy, for that financial year that is payable in respect of each dollar of the value of land;

Regional area 1 means the part of the State reconstituted as the Regional area 1 emergency services area by the emergency services areas proclamation 2000;

Regional area 2 means the part of the State reconstituted as the Regional area 2 emergency services area by the emergency services areas proclamation 2000;

Regional area 3 means the part of the State reconstituted as the Regional area 3 emergency services area by the emergency services areas proclamation 2000;

Regional area 4 means the part of the State reconstituted as the Regional area 4 emergency services area by the emergency services areas proclamation 2000;

relevant financial year means the 2017/2018 financial year;

residential land means land that is taken under section 8(2) of the Act to be used for the purpose defined as *residential* in that section;

rural land means land that is taken under section 8(2) of the Act to be used for the purpose defined as *rural* in that section and includes vacant land that is not used for any purpose but is taken by section 8(4) of the Act to be land used for a rural purpose.

Part 2—Remission of levy on residential land

4—Remission for tenants of Aboriginal Housing Authority

If a person holds residential land from the Aboriginal Housing Authority and is the owner of that land for the purposes of the Act by virtue of paragraph (e) of the definition of *owner* in section 3(1) of the Act, the levy for the relevant financial year in respect of that land is remitted for the benefit of that person to the extent set out in regulation 7.

5—Remission for tenants of public housing

- (1) If a person holds residential land from the Crown and is the owner of the land for the purposes of the Act by virtue of paragraph (e) of the definition of *owner* in section 3(1) of the Act, the levy in respect of that land for the relevant financial year is remitted for the benefit of that person to the extent set out in regulation 7.
- (2) However, subregulation (1) does not apply in relation to an owner who holds the land—
 - (a) under a lease, licence or agreement under the *Crown Land Management Act 2009* or the *National Parks and Wildlife Act 1972*; or
 - (b) under an agreement to purchase under the *Crown Lands Act 1929* (repealed); or
 - (c) under a residential tenancy agreement (within the meaning of the *Residential Tenancies Act 1995*).

6—Remissions for concession holders

- (1) If—
 - (a) a person holds residential land; and
 - (b) the land comprises his or her principal place of residence; and
 - (c) he or she falls within 1 or more of the classes set out in subregulation (5)—
 - (i) on the date of issue stated in the notice of levy in respect of the land under section 16 of the Act; or
 - (ii) on the date by which the levy must be paid stated in the notice of levy in respect of the land under section 16 of the Act; or
 - (iii) at any time between the dates referred to in subparagraphs (i) and (ii),

the levy in respect of that land for the relevant financial year is remitted for the benefit of that person to the extent set out in regulation 7(2).
- (2) Subject to this regulation, a person entitled to a remission under subregulation (1) is entitled to a further remission of the levy in respect of that land to the extent set out in regulation 7(3).

- (3) Subject to subregulation (4), if 2 or more persons own land jointly or as tenants in common, each of them who is entitled to a remission under this regulation in respect of the land is entitled to a part of the remission set out in regulation 7 that is proportionate to his or her interest in the land.
- (4) If a married couple or domestic partnership owns land solely, or jointly or as tenants in common with another person or persons, the 2 persons comprising the married couple or domestic partnership are entitled to a remission, or a proportionate part of a remission, under this regulation if—
- (a) the land is the principal place of residence of both of them; and
 - (b) either 1 of them is entitled to a remission in respect of the land under this regulation.
- (5) To be entitled to a remission under this regulation, a person must be—
- (a) the holder of a current Pensioner Concession Card issued by the Commonwealth Government; or
 - (b) the holder of a current TPI Gold Repatriation Health Card issued by the Commonwealth Government; or
 - (c) the holder of a current War Widows Gold Repatriation Health Card issued by the Commonwealth Government; or
 - (d) the holder of a current Gold Repatriation Health Card (EDA) issued by the Commonwealth Government; or
 - (e) the holder of a current Gold Repatriation Health Card issued by the Commonwealth Government to a person with 80 or more overall impairment points under the *Military Rehabilitation and Compensation Act 2004* of the Commonwealth; or
 - (f) the holder of a current Commonwealth Seniors Health Card issued by the Commonwealth Government; or
 - (g) the holder of a current Low Income Health Care Card issued by the Commonwealth Government; or
 - (h) in receipt of—
 - (i) an Austudy payment; or
 - (ii) a newstart allowance; or
 - (iii) a parenting payment; or
 - (iv) a partner allowance; or
 - (v) a sickness allowance; or
 - (vi) a special benefit; or
 - (vii) a widow allowance; or
 - (viii) a youth allowance,under the *Social Security Act 1991* of the Commonwealth; or
 - (i) in receipt of an Abstudy payment from the Commonwealth Government; or

- (j) in receipt of payments under the Community Development Employment Project established by the Commonwealth Government; or
 - (k) in receipt of payments under the New Enterprise Incentive Scheme established by the Commonwealth Government; or
 - (l) in receipt of a pension as a war widow under legislation of the United Kingdom or New Zealand; or
 - (n) in receipt of farm household allowance payments under the *Farm Household Support Act 2014* of the Commonwealth.
- (6) In this regulation, land comprises a person's principal place of residence if the Minister is satisfied that it comprised the person's principal place of residence on 1 July of the financial year to which the levy relates.

7—Amount of remission

- (1) The amount of the remission under regulations 4 and 5 is the whole of the levy.
- (2) The amount of the remission under regulation 6(1) is determined in accordance with the following formula:

$$A = \frac{L_1 \times (PR - 0.000260)}{PR}$$

Where—

A is the amount of the remission

L₁ is the amount of the component of the levy that is based on the value of the land

PR is the prescribed rate.

- (3) The amount of the remission under regulation 6(2) is \$46.

8—Order in which remissions to be deducted

If a person is entitled to a remission under regulation 6(1) and (2) in respect of the same land, the remission under regulation 6(1) must be determined and deducted before the remission under regulation 6(2) is deducted.

Part 2A—Remission of levy for eligible residential parks

8A—Remission of levy

The levy for the relevant financial year in respect of land constituting an eligible residential park is remitted for the benefit of all persons who are liable to pay the levy in respect of that land to the extent set out in regulation 8B.

8B—Amount of remission

The amount of the remission under regulation 8A is determined in accordance with the following formula:

$$A = \frac{L_1 \times (PR - RF)}{PR}$$

Where—

A is the amount of the remission

L₁ is the amount of the component of the levy that is based on the value of the land

PR is the prescribed rate

RF is the remissions factor being—

- (a) if the land is residential land—0.000260; or
- (b) if the land is commercial land—0.000964; or
- (c) if the land is rural land situated in Regional area 1, Regional area 2 or Regional area 3—0.000095; or
- (d) if the land is rural land situated in Regional area 4—0.000260.

Part 3—Remission of levy on land used for certain other purposes

9—Remission of levy

- (1) The levy for the relevant financial year in respect of land that is being used on the relevant day solely or predominantly for 1 or more of the purposes set out in Schedule 1 is remitted for the benefit of all persons who are liable to pay the levy in respect of that land to the extent set out in regulation 10.
- (2) In subregulation (1)—
relevant day has the same meaning as in section 8 of the Act.

10—Amount of remission

- (1) If the levy includes a component based on the value of the land and a component that is a fixed charge, the amount of the remission is the aggregate of the amounts of the remissions determined under subregulations (3) and (5).
- (2) If the levy is comprised only of a component based on the value of the land, the amount of the remission is the amount of the remission determined under subregulation (3).
- (3) The amount of the remission under this subregulation is determined in accordance with the following formula:

$$A = L_1 - L_2$$

Where—

A is the amount of the remission

L₁ is the amount of the component of the levy that is based on the value of the land

L₂ is the amount that the component of the levy that is based on the value of the land would have been if the value of the land use factor in respect of the land had been one-fifth of the value fixed by the Governor's notice under section 10 of the Act.

- (4) If the levy is comprised only of a component that is a fixed charge, the amount of the remission is determined under subregulation (5).
- (5) The amount of the remission under this subregulation is \$30 or the amount of the fixed charge, whichever is the lesser.

10A—Remission of levy—certain land uses

- (1) The levy for the relevant financial year in respect of land that is being used on the relevant day solely or predominantly for the purpose set out in item 1 of Schedule 2 is remitted for the benefit of all persons who are liable to pay the levy in respect of that land to the extent set out in regulation 10B(1).
- (2) The levy for the relevant financial year in respect of land that is being used on the relevant day solely or predominantly for 1 or more of the purposes set out in items 2 and 3 of Schedule 2 is remitted for the benefit of all persons who are liable to pay the levy in respect of that land to the extent set out in regulation 10B(2).
- (3) If land constituting an eligible residential park is being used on the relevant day solely or predominantly for 1 or more of the purposes set out in Schedule 1, the levy in respect of that land for the relevant financial year is remitted for the benefit of all persons who are liable to pay the levy in respect of that land to the extent set out in regulation 10B(3).
- (4) In this regulation—
relevant day has the same meaning as in section 8 of the Act.

10B—Amount of remission—certain land uses

- (1) The amount of the remission under regulation 10A(1) is determined in accordance with the following formula:

$$A = \frac{L_1 \times (PR - 0.000425)}{PR}$$

Where—

A is the amount of the remission

L₁ is the amount that the component of the levy that is based on the value of the land would have been if the value of the land use factor in respect of the land had been one fifth of the value fixed by the Governor's notice under section 10 of the Act

PR is the prescribed rate.

- (2) The amount of the remission under regulation 10A(2) is determined in accordance with the following formula:

$$A = \frac{L_1 \times (PR - 0.000260)}{PR}$$

Where—

A is the amount of the remission

L₁ is the amount of the component of the levy that is based on the value of the land

PR is the prescribed rate.

- (3) The amount of the remission under regulation 10A(3) is determined in accordance with the following formula:

$$A = \frac{L_1 \times (PR - 0.000425)}{PR}$$

Where—

A is the amount of the remission

L₁ is the amount that the component of the levy that is based on the value of the land would have been if the value of the land use factor in respect of the land had been one fifth of the value fixed by the Governor's notice under section 10 of the Act

PR is the prescribed rate.

Part 4—Remission of levy in Regional area 2

11—Remission of levy

The levy for the relevant financial year in respect of land situated in Regional area 2 that has a capital value for the purposes of section 6(3) of the Act of \$1 000 or less is remitted by this Part for the benefit of all persons who are liable to pay the levy to the extent set out in regulation 12.

12—Amount of the remission

The amount of the remission is the whole of the levy.

Part 5—Remission of levy in Regional area 3

13—Remission of levy

- (1) The levy for the relevant financial year in respect of land situated in Regional area 3 that has a capital value for the purposes of section 6(3) of the Act of \$1 000 or less is remitted by this Part for the benefit of all persons who are liable to pay the levy to the extent set out in regulation 14.
- (2) The levy for the relevant financial year in respect of all other land situated in Regional area 3 is remitted by this Part for the benefit of all persons who are liable to pay the levy to the extent set out in regulation 14.

14—Amount of remission

- (1) The amount of the remission under regulation 13(1) in respect of land situated in Regional area 3 that has a capital value for the purposes of section 6(3) of the Act of \$1 000 or less is the whole of the levy.
- (2) The amount of the remission under regulation 13(2) in respect of all other land situated in Regional area 3 is—
- (a) either—
- (i) one-half of the component of the levy that is based on the value of the land; or
- (ii) the whole of that component but only if—

- (A) all of the land in relation to which the person concerned is primarily liable for the levy under section 15 of the Act for the relevant financial year is situated in Regional area 3; and
 - (B) the total amount of the levy that would, but for this subsubparagraph, be payable in relation to all of that land after taking into account the applicable remissions under these regulations is \$20 or less; and
- (b) the whole of the component of the levy that is a fixed charge.

15—Remissions under this Part and other Parts

- (1) If a person is entitled to a remission under regulation 13(2) where regulation 14(2)(a)(i) is applicable and under regulation 6(1) or 9 (but only where regulation 10(3) applies) in respect of the same land, the amount of the remission under regulation 13(2) is one-half of the component of the levy based on the value of the land after that component has been reduced by the remission under the other regulation.
- (2) If a person is entitled to a remission under regulation 13(2) where regulation 14(2)(a)(i) is applicable and under regulation 6(2) in respect of the same land, the remission under regulation 13(2) must be determined and deducted before the remission under regulation 6(2) is deducted.

Part 6—Miscellaneous

16—Remission for subsequent owners

A person who is liable for a levy, or part of a levy, under section 15 of the Act as a subsequent owner of the land is entitled to the same remission (if any) as the person or persons primarily liable for the levy.

17—Remission of levy in respect of tenants of public land

- (1) If a person holds land from the Crown that is not residential land and is the owner of that land for the purposes of the Act by virtue of paragraph (e) of the definition of *owner* in section 3(1) of the Act, the levy for the relevant financial year in respect of that land is remitted for the benefit of that person to the extent set out in regulation 18.
- (2) However, subregulation (1) does not apply in relation to an owner who holds the land—
 - (a) under a lease, licence or agreement under the *Crown Land Management Act 2009*, the *National Parks and Wildlife Act 1972* or the *Pastoral Land Management and Conservation Act 1989*; or
 - (b) under an agreement to purchase under the *Crown Lands Act 1929* (repealed); or
 - (c) for the purpose of providing 1 or more of the following utilities:
 - (i) electricity;
 - (ii) water;
 - (iii) gas;

- (iv) telecommunications;
- (v) railways.

18—Amount of remission

The amount of the remission under regulation 17 is—

- (a) the whole of the component of the levy that is a fixed charge; and
- (b) if the component of the levy that is based on the value of the land (taking into account the applicable remissions under these regulations) would, but for this paragraph, be an amount of \$20 or less—the whole of that component.

19—Remission of levy in respect of certain private roads

If a person owns an undivided share in land that is used as a private road, the levy for the relevant financial year in respect of that land is remitted for the benefit of the person to the extent set out in regulation 20.

20—Amount of remission

The amount of the remission under regulation 19 is the whole of the levy payable in respect of the land that is used as a private road.

Schedule 1—Land use for which levy remitted under regulation 9

Valuer General's Land Use Code	Valuer General's description of use
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1700	Institutional residential
1740	Orphan's accommodation
1750	Religious quarters—monasteries
1760	Retired and aged accommodation
1770	Old folk's homes
1780	Institutional residential accommodation NEC
5300	Social welfare
5310	Social services and welfare provision
5320	YMCA and YWCA facilities
5330	Charitable organisations
5340	Missions for aborigines
5390	Social welfare NEC
5600	Places of assembly
5610	Churches, seminaries
5620	Public halls
5661	Girl guides
5662	Boy scouts
5670	Youth centres

Valuer General's Land Use Code Valuer General's description of use

5800	Medical and health
5810	Hospital
5811	Private hospital
5812	Community hospital
5820	Mental hospital
5830	Sanatoria, nursing homes, convalescent and rest homes and health centres
5860	MBHA clinics
6970	Cemeteries
6980	Public conveniences
6990	Public utilities NEC

Schedule 2—Land use for which levy remitted under regulation 10A(1) and (2)

	Valuer General's Land Use Code	Valuer General's description of use
1	1760	Retired and aged accommodation
2	1765	Independent living unit
3	1766	Independent living unit B

Schedule 3—Eligible residential parks

Elizabeth Village, Penfield
Hillier Residential Park, Hillier
Lakeside Goolwa, Goolwa North
The Palms Residential Park, Waterloo Corner
Rosetta Village, Victor Harbor
Sea Change Village, Goolwa

Legislative history

Notes

- 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 these regulations (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 revoked by principal regulations

The *Emergency Services Funding (Remissions—Land) Regulations 2014* revoked the following:

Emergency Services Funding (Remissions—Land) Regulations 2000

Principal regulations and variations

New entries appear in bold.

Year	No	Reference	Commencement
2014	192	<i>Gazette 26.6.2014 p3059</i>	1.7.2014: r 2
2015	172	<i>Gazette 18.6.2015 p2872</i>	1.7.2015: r 2
2016	167	<i>Gazette 23.6.2016 p2476</i>	1.7.2016: r 2
2017	195	<i>Gazette 27.6.2017 p2642</i>	1.7.2017: r 2

Provisions varied

New entries appear in bold.

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

Provision	How varied	Commencement
Pt 1		
r 2	<i>omitted under Legislation Revision and Publication Act 2002</i>	<i>1.7.2015</i>
r 3		
commercial land	inserted by 167/2016 r 4(1)	1.7.2016
eligible residential park	inserted by 167/2016 r 4(2)	1.7.2016
industrial land	inserted by 167/2016 r 4(3)	1.7.2016
Regional area 1	inserted by 167/2016 r 4(4)	1.7.2016
Regional area 4	inserted by 167/2016 r 4(5)	1.7.2016
relevant financial year	varied by 172/2015 r 4	1.7.2015
	varied by 167/2016 r 4(6)	1.7.2016

	varied by 195/2017 r 4	1.7.2017
rural land	inserted by 167/2016 r 4(7)	1.7.2016
Pt 2		
r 6		
r 6(5)	varied by 167/2016 r 5	1.7.2016
	(m) deleted by 195/2017 r 5	1.7.2017
Pt 2A	inserted by 167/2016 r 6	1.7.2016
Pt 3		
rr 10A and 10B	inserted by 167/2016 r 7	1.7.2016
Schedule 1		
heading	varied by 167/2016 r 8	1.7.2016
Sch 2	omitted under <i>Legislation Revision and Publication Act 2002</i>	1.7.2015
	inserted by 167/2016 r 9	1.7.2016
Sch 3	inserted by 167/2016 r 9	1.7.2016

Historical versions

1.7.2015

1.7.2016