

SOUTH AUSTRALIA

**EMERGENCY SERVICES FUNDING (REMISSIONS) REGULATIONS  
1999**

# **SUMMARY OF PROVISIONS**

## **PART 1 PRELIMINARY**

1. Citation
2. Commencement
3. Interpretation

## **PART 2 REMISSION OF LEVY ON RESIDENTIAL LAND**

### **DIVISION 1—ENTITLEMENT TO AND AMOUNT OF REMISSION**

4. General remission
5. Further remission in respect of principal place of residence
6. Principal place of residence
7. Amount of the remission
8. Order in which remissions to be deducted

### **DIVISION 2—CLASSES OF PERSONS ENTITLED TO REMISSION UNDER REGULATION 5**

9. Classes of persons entitled

## **PART 3 REMISSION OF LEVY ON RURAL LAND**

10. Remission of levy
11. Amount of the remission

## **PART 4 REMISSION OF LEVY ON OTHER LAND**

12. Remission of levy
13. Amount of remission

## **PART 5 REMISSION OF LEVY IN REGIONAL AREA 3**

14. Remission of levy
15. Amount of the remission
16. Remission under this Part and other Parts

## **PART 6 REMISSION OF LEVY ON HISTORIC AND LEFT HAND DRIVE VEHICLES**

17. Entitlement to remission
18. Amount of the remission

**REGULATIONS UNDER THE EMERGENCY SERVICES FUNDING ACT 1998**

*Emergency Services Funding (Remissions) Regulations 1999*

being

No. 221 of 1999: *Gaz.* 11 November 1999, p. 2335<sup>1</sup>

<sup>1</sup> Came into operation 1 July 1999: reg. 2.

**PART 1  
PRELIMINARY**

**Citation**

1. These regulations may be cited as the *Emergency Services Funding (Remissions) Regulations 1999*.

**Commencement**

2. These regulations will be taken to have come into operation on 1 July 1999.

**Interpretation**

3. In these regulations, unless the contrary intention appears—

"**the 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;

"**Greater Adelaide**" means the emergency services area given that name by section 7 of the Act;

"**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;

"**married couple**" includes two persons who are not married to each other if the relationship of putative spouse within the meaning of the *Family Relationships Act 1975* exists between them;

"**Regional area 1**" means the emergency services area given that name by section 7 of the Act;

"**Regional area 2**" means the emergency services area given that name by section 7 of the Act;

"**Regional area 3**" means the emergency services area given that name by section 7 of the Act;

"**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 but does not include 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**

**DIVISION 1—ENTITLEMENT TO AND AMOUNT OF REMISSION**

**General remission**

4. The levy under Part 3 Division 1 of the Act for the 1999/2000 financial year in respect of residential land 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 7.

**Further remission in respect of principal place of residence**

5. (1) Subject to this regulation, a person who is liable to pay a levy under Part 3 Division 1 of the Act for the 1999/2000 financial year in respect of land comprising his or her principal place of residence is, if he or she meets the requirements of subregulation (2), entitled to a further remission of the levy in respect of that land.

(2) Subject to this regulation, a person is only entitled to a further remission if he or she fell within one or more of the classes set out in Division 2 on the date of issue stated in the notice of the levy in respect of the land under section 16 of the Act or on the date stated in that notice by which the first instalment of the levy must be paid or at any time between those dates.

(3) Subject to subregulation (4), where two 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) Subject to subregulation (5), where a married couple owns land solely, or jointly or as tenants in common with another person or persons, the two persons comprising the married couple 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 one of them is entitled to a remission in respect of the land under this regulation.

(5) Neither of the two people comprising a married couple is entitled to a remission under this regulation if they live together and—

- (a) one of them would be entitled to a remission as the holder of a current State Seniors Card issued by the State Government but is not entitled to a remission on any other ground; and
- (b) the other of them is not entitled to a remission on any ground.

(6) A remission is not available under this regulation to a person who is liable for the levy, or a part of it, as a subsequent owner of the land.

**Principal place of residence**

6. Land comprises a person's principal place of residence for the purposes of regulation 5 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.

4.

**Amount of the remission**

7. (1) The amount of the remission under regulation 4 is obtained by multiplying the component of the levy that is based on the value of the land by 32 and dividing the product by 67.

(2) The amount of the remission under regulation 5 is \$40.

**Order in which remissions to be deducted**

8. If a person is entitled to a remission under regulation 4 and regulation 5 in respect of the same land the remission under regulation 4 must be determined and deducted before the remission under regulation 5 is deducted.

**DIVISION 2—CLASSES OF PERSONS ENTITLED TO REMISSION UNDER  
REGULATION 5**

**Classes of persons entitled**

9. (1) To be entitled to a remission under regulation 5 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) in receipt of—
  - (i) a newstart allowance; or
  - (ii) a parenting payment (partnered) additional rate; or
  - (iii) a partner allowance; or
  - (iv) a sickness allowance; or
  - (v) a widow allowance; or
  - (vi) a youth allowance,  
under the *Social Security Act 1991* of the Commonwealth; or
- (e) in receipt of payments under the Community Development Employment Project established by the Commonwealth Government; or
- (f) in receipt of payments under the New Enterprise Incentive Scheme established by the Commonwealth Government; or
- (g) in receipt of a pension as a war widow under legislation of the United Kingdom or New Zealand; or

5.

(h) the holder of a current State Concession Card issued by the part of the Department of Human Services known as Family and Youth Services; or

(i) the holder of a current State Seniors Card issued by the State Government.

(2) For the purposes of subregulation (1)(h) and (i) the holder of a current State Concession Card or a State Seniors Card will be taken to include a person who has the qualifications to hold such a card and who has applied for the card but who has yet to be issued with the card.

**PART 3**  
**REMISSION OF LEVY ON RURAL LAND**

**Remission of levy**

**10.** The levy under Part 3 Division 1 of the Act for the 1999/2000 financial year in respect of rural land situated in Greater Adelaide or Regional area 1 or Regional area 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 11.

**Amount of the remission**

**11.** (1) The amount of the remission under regulation 10 in respect of rural land situated in Greater Adelaide is obtained by multiplying the component of the levy that is based on the value of the land by 32 and dividing the product by 67.

(2) The amount of the remission under regulation 10 in respect of rural land situated in Regional area 1 or Regional area 2 is obtained by multiplying the component of the levy that is based on the value of the land by 17 and dividing the product by 67.



**PART 4**  
**REMISSION OF LEVY ON OTHER LAND**

**Remission of levy**

**12.** (1) The levy under Part 3 Division 1 of the Act for the 1999/2000 financial year in respect of land that is not commercial land, industrial land, residential land or rural land 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 13.

(2) In subregulation (1)—

"**rural land**" 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.

**Amount of remission**

**13.** The amount of the remission is obtained by multiplying the component of the levy that is based on the value of the land by 32 and dividing the product by 67.

**PART 5**  
**REMISSION OF LEVY IN REGIONAL AREA 3**

**Remission of levy**

**14.** The levy under Part 3 Division 1 of the Act for the 1999/2000 financial year in respect of land situated in Regional area 3 is remitted for the benefit of all persons who are liable to pay the levy to the extent set out in regulation 15.

**Amount of the remission**

**15.** The amount of the remission is one half of the component of the levy that is based on the value of the land.

**Remission under this Part and other Parts**

**16.** (1) If a person is entitled to a remission under this Part and under Part 2 in respect of the same land the following provisions apply—

- (a) the remission under regulation 4 must be deducted from the component of the levy that is based on the value of the land before the amount of the remission under this Part is determined; and
- (b) the remission under this Part must be deducted from the component of the levy that is based on the value of the land after the remission under regulation 4 has been deducted; and
- (c) if the person is entitled to a remission under regulation 5 in respect of the land, the amount of that remission must be deducted after deducting the other remissions referred to in paragraph (b).

(2) If a person is entitled to a remission under this Part and under Part 4 in respect of the same land the following provisions apply—

- (a) the remission under Part 4 must be deducted from the component of the levy that is based on the value of the land before the amount of the remission under this Part is determined; and
- (b) the remission under this Part must be deducted from the component of the levy that is based on the value of the land after the remission under Part 4 has been deducted.

**PART 6**  
**REMISSION OF LEVY ON HISTORIC AND LEFT HAND DRIVE VEHICLES**

**Entitlement to remission**

**17.** (1) A person who is liable to pay a levy in relation to one or more of the financial years referred to in subregulation (2) on the registration, or the renewal of the registration, of a motor vehicle as a historic vehicle or a left hand drive vehicle under section 25 of the *Motor Vehicles Act 1959* is entitled to a remission of part of the levy payable under Part 3 Division 2 of the Act in respect of the vehicle.

(2) The financial years to which subregulation (1) relates are the 1999/2000, 2000/2001, 2001/2002, 2002/2003 and 2003/2004 financial years.

**Amount of the remission**

**18.** The amount of the remission is such amount as is required to reduce the levy in respect of the vehicle to \$8.00.