

South Australia

Cost of Living Concessions Act 1986

An Act to provide for the partial remission of certain rates payable by certain persons; for the payment of an amount to certain persons as a concession to assist with cost of living pressures; and for other purposes.

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Schedule 1

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Legislative history

The Parliament of South Australia enacts as follows:

1—Short title

This Act may be cited as the *Cost of Living Concessions Act 1986*.

2—Interpretation

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

approved aged persons housing scheme means a scheme, administered by an organisation or body approved by the Minister—

- (a) under which houses or residential units in a residential complex are made available for occupation predominantly by persons of or over a fixed qualifying age of at least 50 years; and
- (b) under which the occupiers of houses or residential units in the scheme are entitled to continue in occupation of those houses or residential units for life, subject only to conditions providing or allowing for termination of that entitlement approved by the Minister;

eligible person—see section 3(1);

rates means rates payable under the Acts set out in Schedule 1 and includes—

- (a) any rates or charges payable under the *Local Government Act 1999* for the provision or treatment of water or the removal of sewage; and
- (b) charges payable to an irrigation authority under Part 7 of the *Irrigation Act 1994*; and
- (c) charges payable to a water industry entity under Part 4 of the *Water Industry Act 2012*;

rating authority means the authority to whom rates are payable under the Acts set out in Schedule 4;

residential premises means premises occupied solely or primarily for residential purposes;

residential tenancy agreement has the same meaning as in the *Residential Tenancies Act 1995*.

- (2) For the purposes of this Act, a person **occupies residential premises as an owner** if the person occupies the premises—
- (a) as his or her principal place of residence; and
 - (b) as—
 - (i) a sole or joint proprietor of an estate in freehold in possession; or
 - (ii) a sole or joint proprietor of a Crown lease or Crown under lease; or
 - (iii) a purchaser of an estate in fee simple under an agreement for sale and purchase where the purchase price is payable in more than 2 instalments; or
 - (iv) the occupier under an agreement to occupy provided that—
 - (A) no rent is payable; and
 - (B) the tenure is for the life of the occupier and not subject to earlier determination except by the occupier; and
 - (C) the occupier is liable for all rates and taxes; or
 - (v) —
 - (A) joint proprietor with other persons who own; or
 - (B) a shareholder in a body corporate that owns,
a block of home units or other group residential premises (the person to be regarded for the purposes of this subparagraph as being the sole or joint proprietor of the home unit or residential premises he or she occupies); or
 - (vi) a lessee or licensee of land other than Crown land under a lease or licence that extends for 5 or more years and under which the premises occupied by the person on that land remains the property of that person; or

- (vii) the occupier of a house or residential unit in an approved aged persons housing scheme; or
 - (viii) a beneficiary under an estate entitling the person to occupy the premises in 1 of the capacities referred to in subparagraphs (i) to (vii); or
 - (ix) a person of a class prescribed by the regulations.
- (3) For the purposes of this Act, a person *occupies residential premises as a tenant* if the person occupies the premises—
- (a) as his or her principal place of residence; and
 - (b) as—
 - (i) a tenant specified in a residential tenancy agreement relating to the premises; or
 - (ii) a person of a class prescribed by the regulations.

3—Entitlement to payment of concession

- (1) A person is an *eligible person* for a financial year if, on 1 July of that financial year, the person—
- (a) occupied residential premises as an owner or tenant of the premises; and
 - (b) was of a class prescribed by the regulations for the purposes of this subsection.
- (2) A person who—
- (a) is an eligible person for a financial year; and
 - (b) satisfies the eligibility requirements prescribed by the regulations,
- is entitled to payment by the Minister of an amount determined in accordance with the regulations in respect of that financial year.

4—Remission of rates

- (1) The Governor may, by regulation—
- (a) prescribe the criteria on which ratepayers are entitled to remission of rates under this Act; and
 - (b) fix the amount of, or prescribe the method of determining the amount of, the remission to which a ratepayer is entitled in relation to rates of a kind specified in the regulations; and
 - (c) fix a date from which a remission of charges payable to a water industry entity under the *Water Industry Act 2012* will no longer be made under this Act.
- (3) A ratepayer who, in the opinion of the Minister, complies with the prescribed criteria is entitled to a remission of the amount fixed or determined in accordance with the method prescribed, by the regulations in relation to rates of the kind payable by the ratepayer.

5—Delegation

- (1) The Minister may delegate any of the Minister's functions or powers under this Act.
- (2) A delegation under this section—
 - (a) may be absolute or conditional; and
 - (b) does not prevent the Minister from acting personally in any matter; and
 - (c) is revocable at will.

6—Payment of amount of rates remitted in certain cases

- (1) The amount of rates payable under the Acts set out in Schedule 4 but remitted under this Act shall, on application by the appropriate rating authority, be paid by the Treasurer to the authority.
- (2) The Treasurer may issue and apply money from the Consolidated Account for the purpose of making payments required by subsection (1).

7—No interest etc payable

- (1) No interest, fine or other penalty is payable in respect of rates remitted by this Act.
- (2) No interest is payable by the Minister in respect of an amount to which a person is entitled under this Act.

8—Offences etc

- (1) A person who makes a false or misleading statement or gives false or misleading information to the Minister in relation to an application under this Act is guilty of an offence.
Maximum penalty: \$2 500 or imprisonment for 3 months.
- (2) A person who has received remission of rates under this Act but who ceases to satisfy any one of the criteria on which the remission was based shall inform the Minister in writing of that fact.
Maximum penalty: \$2 500.
- (3) A person who has received a payment under this Act that the person is not entitled to receive must—
 - (a) inform the Minister, in writing, of that fact; and
 - (b) refund the amount of the payment to the Minister in accordance with any directions of the Minister.Maximum penalty: \$2 500.
- (4) If a person has received a payment under this Act that the person is not entitled to receive, the amount of the payment is recoverable as a debt due to the Minister.

9—Regulations

- (1) The Governor may make such regulations as are contemplated by this Act, or as are necessary or desirable for the purposes of this Act.

- (2) A regulation under this Act may be of general, limited or varied application according to—
- (a) the classes of person; or
 - (b) the circumstances; or
 - (c) any other specified factor,
- to which the regulation is expressed to apply.
- (3) A regulation under this Act may—
- (a) provide that a matter or thing in respect of which regulations may be made is to be determined according to the discretion of the Minister or some other person; and
 - (b) be brought into operation on a date specified in the regulations that is earlier than the date of its publication in the Gazette.

Schedule 1

Local Government Act 1999

Renmark Irrigation Trust Act 1936

Water Industry Act 2012

Schedule 4

Crown Lands Act 1929 (Part 8)

Irrigation Act 1994

Local Government Act 1999

Renmark Irrigation Trust Act 1936

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 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.

Formerly

Rates and Land Tax Remission Act 1986

Legislation repealed by principal Act

The *Cost of Living Concessions Act 1986* repealed the following:

Rates and Taxes Remission Act 1974

Legislation amended by principal Act

The *Cost of Living Concessions Act 1986* amended the following:

Irrigation Act 1930

Land Tax Act 1936

Local Government Act 1934

Sewerage Act 1929

Waterworks Act 1932

Principal Act and amendments

New entries appear in bold.

Year	No	Title	Assent	Commencement
1986	78	<i>Rates and Land Tax Remission Act 1986</i>	4.12.1986	1.4.1987 (<i>Gazette</i> 26.3.1987 p702)
1988	33	<i>Local Government Act Amendment Act 1988</i>	21.4.1988	s 54—1.1.1989 (<i>Gazette</i> 22.12.1988 p2094)
1990	7	<i>Rates and Land Tax Remission Act Amendment Act 1990</i>	5.4.1990	1.1.1990: s 2
1994	39	<i>Irrigation Act 1994</i> as amended by 87/1996	2.6.1994	Sch 3—1.7.1994 (<i>Gazette</i> 30.6.1994 p1842)
1996	87	<i>Irrigation (Conversion to Private Irrigation District) Amendment Act 1996</i>	12.12.1996	s 11—15.12.1996 (<i>Gazette</i> 12.12.1996 p1850)

2005	60	<i>Local Government (Financial Management and Rating) Amendment Act 2005</i>	1.12.2005	Sch 1 (cll 3—5)—25.1.2007 (<i>Gazette</i> 25.1.2007 p276)
2009	20	<i>Crown Land Management Act 2009</i>	4.6.2009	Sch 1 (cl 4)—1.6.2010 (<i>Gazette</i> 18.2.2010 p816)
2012	9	<i>Water Industry Act 2012</i>	19.4.2012	Sch 2 (cll 12—14)—1.1.2013 (<i>Gazette</i> 21.6.2012 p2837)
2015	41	<i>Statutes Amendment and Repeal (Budget 2015) Act 2015</i>	26.11.2015	Pt 6 (ss 13—19)—1.7.2015: s 2(5)

Provisions amended

New entries appear in bold.

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

Provision	How varied	Commencement
Long title	amended under <i>Legislation Revision and Publication Act 2002</i>	
	amended by 41/2015 s 13	1.7.2015
s 1	amended by 41/2015 s 14	1.7.2015
s 2	omitted under <i>Legislation Revision and Publication Act 2002</i>	
	inserted by 41/2015 s 15	1.7.2015
<i>s 3 before substitution by /2015</i>		
<i>s 3(1)</i>		
<i>council</i>	<i>amended by 60/2005 Sch 1 cl 3(1)</i>	25.1.2007
<i>rates</i>	<i>amended by 33/1988 s 54(a)</i>	1.1.1989
	<i>amended by 39/1994 Sch 3 as inserted by 87/1996 s 11</i>	1.7.1994
	<i>amended by 60/2005 Sch 1 cl 3(2)</i>	25.1.2007
	<i>(b) deleted by 20/2009 Sch 1 cl 4</i>	1.6.2010
	<i>amended by 9/2012 Sch 2 cl 12(1), (2)</i>	1.1.2013
<i>the prescribed sum</i>	<i>deleted by 7/1990 s 3</i>	1.1.1990
s 3	substituted by 41/2015 s 15	1.7.2015
s 4	amended by 33/1988 s 54(b)	1.1.1989
	substituted by 7/1990 s 4	1.1.1990
s 4(1)	amended by 9/2012 Sch 2 cl 13	1.1.2013
s 4(2)	<i>deleted by 41/2015 s 16</i>	1.7.2015
s 7		
s 7(1)	s 7 redesignated as s 7(1) by 41/2015 s 17	1.7.2015
s 7(2)	inserted by 41/2015 s 17	1.7.2015
s 8		
s 8(1)	amended by 41/2015 s 18(1)	1.7.2015
s 8(2)	amended by 41/2015 s 18(2)	1.7.2015
s 8(3)	substituted by 41/2015 s 18(3)	1.7.2015

s 8(4)	inserted by 41/2015 s 18(3)	1.7.2015
s 9	inserted by 41/2015 s 19	1.7.2015
Sch 1	substituted by 39/1994 Sch 3 as inserted by 87/1996 s 11	1.7.1994
	amended by 60/2005 Sch 1 cl 4	25.1.2007
	amended by 9/2012 Sch 2 cl 14	1.1.2013
<i>Sch 2</i>	<i>amended by 33/1988 s 54(c)</i>	<i>1.1.1989</i>
	<i>deleted by 7/1990 s 5</i>	<i>1.1.1990</i>
<i>Sch 3</i>	<i>amended by 33/1988 s 54(d)</i>	<i>1.1.1989</i>
	<i>deleted by 7/1990 s 5</i>	<i>1.1.1990</i>
Sch 4	substituted by 39/1994 Sch 3 as inserted by 87/1996 s 11	1.7.1994
	amended by 60/2005 Sch 1 cl 5	25.1.2007
<i>Sch 5</i>	<i>omitted under Legislation Revision and Publication Act 2002</i>	

Historical versions

Reprint No 1—15.11.1991

Reprint No 2—15.12.1996

25.1.2007

1.6.2010

1.1.2013