

South Australia

**EMERGENCY SERVICES FUNDING (REMISSIONS—LAND)
REGULATIONS 2000**

REGULATIONS UNDER THE EMERGENCY SERVICES FUNDING ACT 1998

Emergency Services Funding (Remissions—Land) Regulations 2000

being

No. 150 of 2000: *Gaz.* 29 June 2000, p. 3500¹

as varied by

No. 146 of 2001: *Gaz.* 28 June 2001, p. 2473²

¹ Came into operation 1 July 2000: reg. 2.

² Came into operation 1 July 2001: reg. 2.

NOTE:

- *Asterisks indicate repeal or deletion of text.*
- *For the legislative history of the regulations see Appendix.*

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**PART 1
PRELIMINARY**

Citation

1. These regulations may be cited as the *Emergency Services Funding (Remissions—Land) Regulations 2000*.

Commencement

2. These regulations will come into operation on 1 July 2000.

Revocation

3. The *Emergency Services Funding (Remissions) Regulations 1999* (see *Gazette* 11 November 1999 p. 2335) are revoked.

Interpretation

4. 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;

"**the emergency services areas proclamation 2000**" means the proclamation made by the Governor in June 2000 reconstituting the emergency services areas under 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;

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

"**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 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;

"**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;

5.

"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.

6.

PART 2
REMISSION OF LEVY ON COMMERCIAL LAND

Remission of levy

5. The levy for the 2001/2002 financial year in respect of commercial 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 6.

Amount of the remission

6. The amount of the remission under regulation 5 is obtained by multiplying the component of the levy that is based on the value of the land by 318 and dividing the product by 1 349.

PART 3
REMISSION OF LEVY ON RESIDENTIAL LAND

DIVISION 1—ENTITLEMENT TO AND AMOUNT OF REMISSION

Remission for tenants of Aboriginal Housing Authority

7. Where 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 2001/2002 financial year in respect of that land is remitted for the benefit of that person to the extent set out in regulation 11.

General remission

8. The levy for the 2001/2002 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 11.

Further remission in respect of principal place of residence

9. (1) Subject to this regulation, a person who is liable to pay a levy for the 2001/2002 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 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 11 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) If two people comprising a married couple 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 and is working in paid employment at a rate of 20 hours per week or more,

neither of them is entitled to a remission under this regulation.

Principal place of residence

10. Land comprises a person's principal place of residence for the purposes of regulation 9 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.

Amount of the remission

11. (1) The amount of the remission under regulation 7 is the whole of the levy.

(2) The amount of the remission under regulation 8 is obtained by multiplying the component of the levy that is based on the value of the land by 759 and dividing the product by 946.

(3) The amount of the remission under regulation 9 is \$40.

Order in which remissions to be deducted

12. If a person is entitled to a remission under regulation 8 and regulation 9 in respect of the same land the remission under regulation 8 must be determined and deducted before the remission under regulation 9 is deducted.

**DIVISION 2—CLASSES OF PERSONS ENTITLED TO REMISSION UNDER
REGULATION 9**

Classes of persons entitled

13. (1) To be entitled to a remission under regulation 9 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) in receipt of—
 - (i) an Austudy payment; or
 - (ii) a newstart allowance; or
 - (iii) a parenting payment (partnered) additional rate; or
 - (iv) a partner allowance; or
 - (v) a sickness allowance; or
 - (vi) a special benefit; or

9.

- (vii) a widow allowance; or
- (viii) a youth allowance,
under the *Social Security Act 1991* of the Commonwealth; or
- (f) in receipt of an Abstudy payment from the Commonwealth Government; or
- (g) in receipt of payments under the Community Development Employment Project established by the Commonwealth Government; or
- (h) in receipt of payments under the New Enterprise Incentive Scheme established by the Commonwealth Government; or
- (i) in receipt of a pension as a war widow under legislation of the United Kingdom or New Zealand; or
- (j) 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
- (k) the holder of a current State Seniors Card issued by the State Government.

(2) For the purposes of subregulation (1)(j) and (k) 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 4
REMISSION OF LEVY ON RURAL LAND

Remission of levy

14. The levy for the 2001/2002 financial year in respect of 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 15.

Amount of the remission

15. (1) The amount of the remission under regulation 14 in respect of rural land situated in Regional area 4 is obtained by multiplying the component of the levy that is based on the value of the land by 759 and dividing the product by 946.

(2) The amount of the remission under regulation 14 in respect of rural land situated in Regional area 1, Regional area 2 or Regional area 3 is obtained by multiplying the component of the levy that is based on the value of the land by 810 and dividing the product by 873.

PART 5
REMISSION OF LEVY ON LAND USED FOR CERTAIN OTHER PURPOSES

Remission of levy

16. (1) The levy for the 2001/2002 financial year in respect of land that is being used on the relevant day solely or predominantly for one or more of the purposes set out in the schedule 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 17.

(2) In subregulation (1), "the relevant day" has the same meaning as in section 8 of the Act.

Amount of remission

17. (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:

$$A = (L_1 - L_2) + \left(L_2 \times \frac{291}{430} \right)$$

Where—

A is the amount of the remission

L_1 is the amount of the component of the levy that is based on the value of the land.

L_2 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 \$30.00 or the amount of the fixed charge whichever is the lesser.

PART 6
REMISSION OF LEVY ON OTHER LAND

Remission of levy

18. The levy for the 2001/2002 financial year in respect of land that is not commercial land, industrial land, residential land, rural land or land to which a remission applies under Part 5 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 19.

Amount of remission

19. The amount of the remission is obtained by multiplying the component of the levy that is based on the value of the land by 759 and dividing the product by 946.

13.

PART 7
REMISSION OF LEVY IN REGIONAL AREA 2

Remission of levy

20. The levy for the 2001/2002 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 21.

Amount of the remission

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

PART 8
REMISSION OF LEVY IN REGIONAL AREA 3

General remission

22. The levy for the 2001/2002 financial year in respect of 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 24.

Remission in respect of land of low value

23. The levy for the 2001/2002 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 24.

Amount of the remission

24. (1) The amount of the remission under regulation 22 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 subparagraph, be payable in relation to all of that land after taking into account the applicable remissions under these regulations is \$20.00 or less; and

(b) the whole of the component of the levy that is a fixed charge.

(2) The amount of the remission under regulation 23 is the whole of the levy.

Remissions under this Part and other Parts

25. (1) If a person is entitled to a remission under regulation 22 where regulation 24(1)(a)(i) is applicable and under regulation 5, 8, 14, 16 (but only where regulation 17(3) applies) or 18 in respect of the same land, the amount of the remission under regulation 22 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 22 where regulation 24(1)(a)(i) is applicable and under regulation 9 in respect of the same land, the remission under regulation 22 must be determined and deducted before the remission under regulation 9 is deducted.

15.

**PART 9
MISCELLANEOUS**

Remission for subsequent owners

26. 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.

SCHEDULE

<i>Valuer General's Land Use Code</i>	<i>Valuer General's Description of Use</i>
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 N.E.C.
5300	Social Welfare
5310	Social Services and Welfare Provision
5320	YMCA and YWCA Facilities
5330	Charitable Organisations
5340	Missions for Aborigines
5390	Social Welfare N.E.C.
5600	Places of Assembly
5610	Churches, Seminaries
5620	Public Halls
5661	Girl Guides
5662	Boy Scouts
5670	Youth Centres
5800	Medical & 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 N.E.C.

APPENDIX

LEGISLATIVE HISTORY

Regulation 5:	substituted by 146, 2001, reg. 3
Regulation 6:	varied by 146, 2001, reg. 4
Regulation 7:	varied by 146, 2001, reg. 5
Regulation 8:	substituted by 146, 2001, reg. 6
Regulation 9(1):	varied by 146, 2001, reg. 7
Regulation 11(2):	varied by 146, 2001, reg. 8
Regulation 14:	substituted by 146, 2001, reg. 9
Regulation 15(1):	varied by 146, 2001, reg. 10(a), (b)
Regulation 15(2):	varied by 146, 2001, reg. 10(c), (d)
Regulation 16(1):	substituted by 146, 2001, reg. 11
Regulation 17(3):	varied by 146, 2001, reg. 12
Regulation 18:	substituted by 146, 2001, reg. 13
Regulation 19:	varied by 146, 2001, reg. 14
Regulation 20:	substituted by 146, 2001, reg. 15
Regulations 22 and 23:	substituted by 146, 2001, reg. 16