

South Australia

Emergency Services Funding (Remissions—Land) Regulations 2000

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 2000*.

4—Interpretation

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;

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;

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;

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 2008/2009 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 commercial land

5—Remission of levy

The levy for the relevant 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.

6—Amount of remission

The amount of the remission under regulation 5 is determined in accordance with the following formula:

$$A = \frac{L_1 \times (PR - 0.001005)}{PR}$$

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.

PR is the prescribed rate.

Part 2A—Remission of levy on industrial land

6A—Remission of levy

The levy for the relevant financial year in respect of industrial 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 6B.

6B—Amount of remission

The amount of the remission under regulation 6A is determined in accordance with the following formula:

$$A = \frac{L_1 \times (PR - 0.001166)}{PR}$$

Where—

A is the amount of the remission.

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

PR is the prescribed rate.

Part 3—Remission of levy on residential land

Division 1—Entitlement to and amount of remission

7—Remission for tenants of Aboriginal Housing Authority

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 relevant financial year in respect of that land is remitted for the benefit of that person to the extent set out in regulation 11.

7A—Remission for tenants of public housing

- (1) Where 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 11.
- (2) However, subregulation (1) does not apply in relation to an owner who holds the land—
 - (a) under a lease, licence or agreement to purchase under the *Crown Lands Act 1929* or the *National Parks and Wildlife Act 1972*; or
 - (b) under a residential tenancy agreement (within the meaning of the *Residential Tenancies Act 1995*).

8—General remission

The levy for the relevant 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.

9—Further remission in respect of principal place of residence

- (1) Subject to this regulation, a person who is liable to pay a levy for the relevant 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 or domestic partnership owns land solely, or jointly or as tenants in common with another person or persons, the two 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 one of them is entitled to a remission in respect of the land under this regulation.
- (5) If two people comprising a married couple or domestic partnership 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.

10—Principal place of residence

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.

11—Amount of remission

- (1) The amount of the remission under regulation 7 and regulation 7A is the whole of the levy.
- (2) The amount of the remission under regulation 8 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 9 is \$40.

12—Order in which remissions to be deducted

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

13—Classes of persons entitled

- (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
 - (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

14—Remission of levy

The levy for the relevant 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.

15—Amount of remission

- (1) The amount of the remission under regulation 14 in respect of rural land situated in Regional area 4 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.

- (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 determined in accordance with the following formula:

$$A = \frac{L_1 \times (PR - 0.000095)}{PR}$$

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.

Part 5—Remission of levy on land used for certain other purposes

16—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 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.

17—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:

$$A = (L_1 - L_2) + \frac{L_2 \times (PR - 0.000425)}{PR}$$

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.

PR is the prescribed rate.

- (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

18—Remission of levy

The levy for the relevant 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.

19—Amount of remission

The amount of the remission under regulation 18 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.

*L*₁ is the amount of the component of the levy that is based on the value of the land.

PR is the prescribed rate.

Part 7—Remission of levy in Regional area 2

20—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 21.

21—Amount of the remission

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

Part 8—Remission of levy in Regional area 3

22—General remission

The levy for the relevant 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.

23—Remission in respect of land of low value

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 24.

24—Amount of the remission

- (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.

25—Remissions under this Part and other Parts

- (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.

Part 9—Miscellaneous

26—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.

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

- (1) Where 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 28.
- (2) However, subregulation (1) does not apply in relation to an owner who holds the land—
 - (a) under a lease, licence or agreement to purchase under the *Crown Lands Act 1929*, the *National Parks and Wildlife Act 1972* or the *Pastoral Land Management and Conservation Act 1989*; or
 - (b) for the purpose of providing one or more of the following utilities:
 - (i) electricity;
 - (ii) water;
 - (iii) gas;
 - (iv) telecommunications;
 - (v) railways.

28—Amount of remission

The amount of the remission under regulation 27 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 \$20.00 or less—the whole of that component.

29—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 30.

30—Amount of remission

The amount of the remission under regulation 29 is the whole of the levy payable in respect of the land that is used as a private road.

Schedule—Land use for which levy remitted

Valuer General's Land Use Code	Valuer General's Description of Use
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

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Schedule—Land use for which levy remitted

Valuer General's Land Use Code	Valuer General's Description of Use
6990	public utilities n.E.C.

Legislative history

Notes

- Variations 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 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 2000* revoked the following:

Emergency Services Funding (Remissions) Regulations 1999

Principal regulations and variations

New entries appear in bold.

Year	No	Reference	Commencement
2000	150	<i>Gazette 29.6.2000 p3500</i>	1.7.2000: r 2
2001	146	<i>Gazette 28.6.2001 p2473</i>	1.7.2001: r 2
2002	132	<i>Gazette 27.6.2002 p2735</i>	1.7.2002: r 2
2002	133	<i>Gazette 27.6.2002 p2737</i>	1.7.2002: r 2
2003	147	<i>Gazette 12.6.2003 p2500</i>	12.6.2003: r 2
2003	153	<i>Gazette 26.6.2003 p2820</i>	1.7.2003: r 2
2004	139	<i>Gazette 24.6.2004 p2315</i>	1.7.2004: r 2
2005	159	<i>Gazette 30.6.2005 p2274</i>	1.7.2005: r 2
2005	242	<i>Gazette 24.11.2005 p4016</i>	1.7.2006: r 2
2006	179	<i>Gazette 29.6.2006 p2133</i>	1.7.2006: r 2
2007	51	<i>Gazette 26.4.2007 p1410</i>	1.6.2007: r 2
2007	176	<i>Gazette 21.6.2007 p2710</i>	1.7.2007: r 2
2008	165	<i>Gazette 19.6.2008 p2387</i>	1.7.2008: r 2
2009	196	<i>Gazette 25.6.2009 p3041</i>	1.7.2009: 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		

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<i>rr 2 and 3</i>	<i>omitted under the Legislation Revision and Publication Act 2002</i>	<i>1.7.2004</i>
r 4		
domestic partner	inserted by 51/2007 r 13(1)	1.6.2007
<i>married couple</i>	<i>deleted by 51/2007 r 13(2)</i>	<i>1.6.2007</i>
prescribed rate	inserted by 133/2002 r 3	1.7.2002
relevant financial year	inserted by 139/2004 r 4	1.7.2004
	varied by 159/2005 r 4	1.7.2005
	varied by 179/2006 r 4	1.7.2006
	varied by 176/2007 r 4	1.7.2007
	varied by 165/2008 r 4	1.7.2008
Pt 2		
r 5	substituted by 146/2001 r 3	1.7.2001
	varied by 133/2002 r 4	1.7.2002
	varied by 153/2003 r 4	1.7.2003
	varied by 139/2004 r 5	1.7.2004
r 6	varied by 146/2001 r 4	1.7.2001
	substituted by 133/2002 r 5	1.7.2002
Pt 2A	inserted by 133/2002 r 6	1.7.2002
r 6A	varied by 153/2003 r 5	1.7.2003
	varied by 139/2004 r 6	1.7.2004
r 6B	inserted by 139/2004 r 7	1.7.2004
	varied by 159/2005 r 5	1.7.2005
	varied by 179/2006 r 5	1.7.2006
Pt 3		
r 7	varied by 146/2001 r 5	1.7.2001
	varied by 133/2002 r 7	1.7.2002
	varied by 153/2003 r 6	1.7.2003
	varied by 139/2004 r 8	1.7.2004
r 7A	inserted by 132/2002 r 3	1.7.2002
r 7A(1)	varied by 153/2003 r 7	1.7.2003
	varied by 139/2004 r 9	1.7.2004
r 8	substituted by 146/2001 r 6	1.7.2001
	varied by 133/2002 r 8	1.7.2002
	varied by 153/2003 r 8	1.7.2003
	varied by 139/2004 r 10	1.7.2004
r 9		
r 9(1)	varied by 146/2001 r 7	1.7.2001
	varied by 133/2002 r 9	1.7.2002
	varied by 153/2003 r 9	1.7.2003
	varied by 139/2004 r 11	1.7.2004
r 9(4)	varied by 51/2007 r 14(1)	1.6.2007

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r 9(5)	varied by 51/2007 r 14(2)	1.6.2007
r 11		
r 11(1)	varied by 132/2002 r 4	1.7.2002
r 11(2)	varied by 146/2001 r 8	1.7.2001
	substituted by 133/2002 r 10	1.7.2002
Pt 4		
r 14	substituted by 146/2001 r 9	1.7.2001
	varied by 133/2002 r 11	1.7.2002
	varied by 153/2003 r 10	1.7.2003
	varied by 139/2004 r 12	1.7.2004
r 15	varied by 146/2001 r 10	1.7.2001
	substituted by 133/2002 r 12	1.7.2002
Pt 5		
r 16		
r 16(1)	substituted by 146/2001 r 11	1.7.2001
	varied by 133/2002 r 13	1.7.2002
	varied by 153/2003 r 11	1.7.2003
	varied by 139/2004 r 13	1.7.2004
r 17		
r 17(3)	varied by 146/2001 r 12	1.7.2001
	substituted by 133/2002 r 14	1.7.2002
Pt 6		
r 18	substituted by 146/2001 r 13	1.7.2001
	varied by 133/2002 r 15	1.7.2002
	varied by 153/2003 r 12	1.7.2003
	varied by 139/2004 r 14	1.7.2004
r 19	varied by 146/2001 r 14	1.7.2001
	substituted by 133/2002 r 16	1.7.2002
Pt 7		
r 20	substituted by 146/2001 r 15	1.7.2001
	varied by 133/2002 r 17	1.7.2002
	varied by 153/2003 r 13	1.7.2003
	varied by 139/2004 r 15	1.7.2004
Pt 8		
r 22	substituted by 146/2001 r 16	1.7.2001
	varied by 133/2002 r 18	1.7.2002
	varied by 153/2003 r 14	1.7.2003
	varied by 139/2004 r 16	1.7.2004
r 23	substituted by 146/2001 r 16	1.7.2001
	varied by 133/2002 r 19	1.7.2002
	varied by 153/2003 r 15	1.7.2003
	varied by 139/2004 r 17	1.7.2004
Pt 9		

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r 27	inserted by 132/2002 r 5	1.7.2002
r 27(1)	varied by 153/2003 r 16	1.7.2003
	varied by 139/2004 r 18	1.7.2004
r 28	inserted by 132/2002 r 5	1.7.2002
r 29 and 30	inserted by 242/2005 r 4	1.7.2006
Sch heading	substituted by 147/2003 Sch 1	12.6.2003

Historical versions

1.7.2004
1.7.2005
1.7.2006
1.6.2007
1.7.2007