

SOUTH AUSTRALIA

RATES AND LAND TAX REMISSION REGULATIONS, 1990

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REGULATIONS UNDER THE RATES AND LAND TAX REMISSION ACT, 1986

Rates and Land Tax Remission Regulations, 1990

being

No. 44 of 1990: *Gaz.* 5 April 1990, p. 964¹

as varied by

No. 180 of 1990: *Gaz.* 6 September 1990, p. 790²

No. 24 of 1993: *Gaz.* 25 February 1993, p. 719³

No. 16 of 1997: *Gaz.* 20 February 1997, p. 999⁴

¹ Came into operation 1 January 1990: reg. 2.

² Came into operation 1 July 1990: reg. 2.

³ Came into operation 1 July 1993: reg. 2.

⁴ Came into operation 1 July 1997: reg. 2.

Note: Asterisks indicate repeal or deletion of text. For further explanation see Appendix.

Citation

1. These regulations may be cited as the *Rates and Land Tax Remission Regulations, 1990*.

Commencement

2. These regulations are to be taken to have come into operation on 1 January, 1990.

Interpretation

3. In these regulations—

"the Act" means the *Rates and Land Tax Remission Act, 1986*.

Criteria for entitlement to remission

4. A person must in order to be entitled to a remission of rates under the Act—

(a) satisfy the conditions set out in the schedule;

or

(b) —

(i) satisfy the Minister, by submitting to a means test determined by the Minister, that the person is at the time of recovery of the rates suffering exceptional circumstances of hardship;

and

(ii) satisfy the conditions set out in Part B of the schedule.

Amount of remission

5. (1) The amount of the remission to which a ratepayer is entitled in relation to—

(a) rates payable under the following Acts:

the *Irrigation Act 1994*
the *Renmark Irrigation Trust Act 1936*
the *Waterworks Act 1932*;

or

(b) contributions payable to the Lyrup Village Association under Part VIII of the *Crown Lands Act, 1929*;

* * * * *

is as follows:

(d) except where paragraph (e) applies, the amount of the remission is the sum of—

(i) —

3.

(A) three-fifths of the amount so payable by the ratepayer in respect of his or her principal place of residence;

or

(B) the prescribed amount,

whichever is the lesser;

and

(ii) \$10;

or

(e) where the amount so payable by the ratepayer in respect of his or her principal place of residence is payable jointly with another person who is not his or her spouse and who is not entitled to a remission under the Act in respect of that amount, the amount of the remission is the sum of—

(i) —

(A) such proportion of three-fifths of the amount so payable by the ratepayer as the Minister determines;

or

(B) the prescribed amount,

whichever is the lesser;

and

(ii) a proportion of \$10, being the proportion determined by the Minister under subparagraph (i)(A) in relation to that ratepayer.

(1aa) The prescribed amount for the purposes of subparagraph (B) of subparagraph (i) of paragraphs (d) and (e) is—

(a) in the case of rates under the *Waterworks Act 1932*—\$80; and

(b) in all other cases—\$75.

(1a) The amount of the remission to which a ratepayer is entitled in relation to—

(a) rates payable under the *Sewerage Act, 1929*;

or

4.

(b) rates, fees or charges payable for the removal of sewage under the *Local Government Act, 1934*,

is as follows:

(c) except where paragraph (d) applies, the amount of the remission is the sum of—

(i) —

(A) three-fifths of the amount so payable by the ratepayer in respect of his or her principal place of residence;

or

(B) \$85,

whichever is the lesser;

and

(ii) \$10;

or

(d) where the amount so payable by the ratepayer in respect of his or her principal place of residence is payable jointly with another person who is not his or her spouse and who is not entitled to a remission under the Act in respect of that amount, the amount of the remission is the sum of—

(i) —

(A) such proportion of three-fifths of the amount so payable by the ratepayer as the Minister determines;

or

(B) \$85,

whichever is the lesser;

and

(ii) a proportion of \$10, being the proportion determined by the Minister under subparagraph (i)(A) in relation to the ratepayer.

(2) The amount of the remission to which a ratepayer is entitled in relation to—

(a) land tax under the *Land Tax Act, 1936*;

or

5.

(b) general and separate rates under the *Local Government Act, 1934*,

is—

(c) three-fifths of the amount so payable by the ratepayer in respect of his or her principal place of residence;

(d) where the amount so payable by the ratepayer in respect of his or her principal place of residence is payable jointly with another person who is not his or her spouse and who is not entitled to a remission under the Act in respect of that amount—such lesser proportion of the amount as the Minister determines;

or

(e) \$150,

whichever is the least.

THE SCHEDULE

PART A

The person must, on the relevant date specified in Part C, be—

- (a) the holder of a current Pensioner Health Benefits Card or Pensioner Concession Card issued by the Commonwealth Government;
- (b) the holder of a current State Concession Card issued by the Department for Community Welfare;
- (c) a T.P.I. Disability Pensioner;

or

- (d) a war widow, a widowed mother of a deceased unmarried serviceman or an unmarried mother of a deceased unmarried serviceman and—
 - (i) in receipt of a pension under the *Repatriation Act 1920* of the Commonwealth, as amended from time to time;

and

- (ii) in receipt of income (including any pension payments) that does not exceed the amount set under the *Social Security Act 1947* of the Commonwealth, as amended from time to time, for entitlement to a Pensioner Health Benefits Card.

PART B

(1) The person must, in relation to an application pursuant to regulation 4(a), on the relevant date specified in Part C or, in relation to an application pursuant to regulation 4(b), at the time of recovery of the rates, occupy the property for which remission is sought as the person's principal place of residence and in any of the following capacities:

- (a) as sole or joint proprietor of an estate in freehold in possession;
- (b) as sole or joint proprietor of a Crown lease or Crown under lease;
- (c) as the purchaser of an estate in fee simple under an agreement for sale and purchase where the purchase price is payable in more than two instalments;
- (d) as the occupier under an agreement to occupy provided that:

- (i) no rent is payable;
- (ii) the tenure is for the life of the occupier and not subject to earlier determination except by the occupier;

and

- (iii) the occupier is liable for all rates and taxes;

- (e) as a lessee of land provided that—

- (i) peppercorn rental is payable;
- (ii) the tenure is for 30 or more years;

and

- (iii) the lessee is liable for all rates and taxes;

7.

- (f) as—
- (i) joint proprietor with other persons who own;
- or
- (ii) 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 paragraph as being the sole or joint proprietor of the home unit or residential premises he or she occupies);
- (g) as a lessee of land other than Crown land under a lease that extends for five or more years and under which the dwelling occupied by the person on that land remains the property of that person;
- (h) as the occupier of a house or residential unit in an approved aged persons housing scheme;
- (i) as the spouse of any of the persons referred to in paragraphs (a) to (h);
- (j) as a beneficiary under an estate entitling the person to occupy the property in one of the capacities referred to in paragraphs (a) to (h).
- (2) For the purposes of subclause (1)—

"**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.

PART C

The relevant date is—

- (a) in relation to any water or sewerage rates, contributions, fees or charges under any of the Acts referred to in regulation 5(1) or (1a)—
 - (i) the date on which the person is billed with the rates;or
 - (ii) the date on which the rates are payable by the person;
- (b) in relation to land tax under the *Land Tax Act, 1936*—
 - (i) for the purposes of the conditions set out in Part A—the date on which the person is billed with the tax;
 - (ii) for the purposes of the conditions set out in Part B—30 June of the financial year preceding the financial year for which the tax is imposed;
- (c) in relation to general and separate rates under the *Local Government Act 1934*, the due date for payment of the first or only rates account.

PART D

- (1) This Part applies only in relation to rates referred to in paragraph (a) of Part C.

8.

(2) A person who satisfies the conditions set out in Parts A and B on the date on which the rates are payable, but not on the other relevant date, must, in addition, have been entitled to a remission of rates under the Act in respect of rates of that kind for the preceding rating period.

APPENDIX

LEGISLATIVE HISTORY

Regulation 5(1):	varied by 180, 1990, reg. 3(a)-(c); 16, 1997, reg. 3(a)-(c)
Regulation 5(1)(c):	revoked by 180, 1990, reg. 3(c)
Regulation 5(1aa):	inserted by 16, 1997, reg. 3(d)
Regulation 5(1a):	inserted by 180, 1990, reg. 3(d)
Schedule	
Part B	
Subclause 1:	varied by 24, 1993, reg. 3(a)
Part C	
Paragraph (a):	varied by 180, 1990, reg. 4
Paragraph (c):	substituted by 24, 1993, reg. 3(b)
Part D	
Subclause (1):	substituted by 24, 1993, reg. 3(b)