

South Australia

Land Tax Variation Regulations 2013

under the *Land Tax Act 1936*

Contents

Part 1—Preliminary

- 1 Short title
- 2 Commencement
- 3 Variation provisions

Part 2—Variation of *Land Tax Regulations 2010*

- 4 Variation of regulation 6—Prescribed associations and exemptions (section 4 of Act)
-

Part 1—Preliminary

1—Short title

These regulations may be cited as the *Land Tax Variation Regulations 2013*.

2—Commencement

These regulations will come into operation at midnight on 30 June 2013.

3—Variation provisions

In these regulations, a provision under a heading referring to the variation of specified regulations varies the regulations so specified.

Part 2—Variation of *Land Tax Regulations 2010*

4—Variation of regulation 6—Prescribed associations and exemptions (section 4 of Act)

Regulation 6—after subregulation (1) insert:

- (1a) For the purposes of section 4(1)(k)(viii) of the Act, but subject to subregulation (1b), an association is of a prescribed kind if it holds land wholly or mainly for the purpose of providing services or support to the community, or a sector of the community, in relation to literature, science, languages, the arts or the preservation of historical, traditional or cultural heritage, or for a similar purpose.
 - (1b) An association is not of a prescribed kind for the purposes of section 4(1)(k)(viii) of the Act if—
 - (a) the objects of the association include the making of a pecuniary profit; or
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- (b) the activities of the association are not consistent with its objects or cause detriment to the community generally or to a sector of the community.

Note—

As required by section 10AA(2) of the *Subordinate Legislation Act 1978*, the Minister has certified that, in the Minister's opinion, it is necessary or appropriate that these regulations come into operation as set out in these regulations.

Made by the Governor

with the advice and consent of the Executive Council
on 27 June 2013

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