

South Australia

# **Rates and Land Tax Remission Variation Regulations 2013**

under the *Rates and Land Tax Remission Act 1986*

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## **Part 1—Preliminary**

### **1—Short title**

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

### **2—Commencement**

- (1) Subject to this regulation, these regulations will be taken to have come into operation on 1 July 2013.
- (2) Regulation 7 will come into operation on 1 July 2014.

### **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 *Rates and Land Tax Remission Regulations 2009*

### 4—Variation of regulation 3—Interpretation

- (1) Regulation 3(1), definition of *prescribed card*—after paragraph (d) insert:
  - (da) a Gold Repatriation Health Card issued by the Commonwealth Government to a person with 80 or more overall impairment points under the *Military Rehabilitation and Compensation Act 2004* of the Commonwealth; or
- (2) Regulation 3(1), definition of *sewerage rates*—delete the definition
- (3) Regulation 3(1), definition of *water rates*—delete the definition and substitute:

*water rates* means—

  - (a) rates under the *Irrigation Act 2009*; or
  - (b) rates under the *Renmark Irrigation Trust Act 2009*.

### 5—Variation of regulation 4—Remission of water rates

- (1) Regulation 4(4)—delete "25%" and substitute:

30%
- (2) Regulation 4(5), definition of *prescribed maximum remission*, (d)—delete paragraph (d) and substitute:
  - (d) for the financial year commencing 1 July 2012—\$265;
  - (e) for any subsequent financial year—\$295;
- (3) Regulation 4(5), definition of *prescribed minimum remission*, (d)—delete paragraph (d) and substitute:
  - (d) for the financial year commencing 1 July 2012—\$155;
  - (e) for any subsequent financial year—\$185;

### 6—Revocation of regulation 5

Regulation 5—delete the regulation

### 7—Variation of regulation 6—Remission of council rates

- (1) Regulation 6(1)—delete "subregulation (2)" and substitute:

subregulations (1a) and (2)
- (2) Regulation 6—after subregulation (1) insert:
  - (1a) A ratepayer is not entitled to a remission of council rates under this regulation if—
    - (a) the ratepayer has been granted a rebate of rates under Chapter 10 Part 1 Division 5 of the *Local Government Act 1999* (other than under section 166(1)(l) or (m)); or

- (b) the ratepayer has been granted a rebate of rates under section 166(1) of the *Local Government Act 1999* (other than under paragraph (l) or (m) of that subsection) and the amount of the rebate of rates exceeds the amount of the remission of council rates under subregulation (4) for the relevant financial year.
- (3) Regulation 6—after subregulation (4) insert:
  - (4a) For the purposes of this regulation, the holder of a 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.

## **Schedule 1—Transitional provision**

### **1—Transitional provision**

The variation made to regulation 4(4) of the *Rates and Land Tax Remission Regulations 2009* by these regulations applies in relation to the 2013-2014 financial year and any subsequent financial year until a new percentage is prescribed.

**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 14 November 2013

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