

South Australia

Emergency Services Funding (Remissions—Land) Variation Regulations 2016

under the *Emergency Services Funding Act 1998*

Contents

Part 1—Preliminary

- 1 Short title
- 2 Commencement
- 3 Variation provisions

Part 2—Variation of *Emergency Services Funding (Remissions—Land) Regulations 2014*

- 4 Variation of regulation 3—Interpretation
 - 5 Variation of regulation 6—Remissions for concession holders
 - 6 Insertion of Part 2A
 - Part 2A—Remission of levy for eligible residential parks
 - 8A Remission of levy
 - 8B Amount of remission
 - 7 Insertion of regulations 10A and 10B
 - 10A Remission of levy—certain land uses
 - 10B Amount of remission—certain land uses
 - 8 Variation of heading to Schedule 1
 - 9 Insertion of Schedules 2 and 3
 - Schedule 2—Land use for which levy remitted under regulation 10A(1) and (2)
 - Schedule 3—Eligible residential parks
-

Part 1—Preliminary

1—Short title

These regulations may be cited as the *Emergency Services Funding (Remissions—Land) Variation Regulations 2016*.

2—Commencement

These regulations will come into operation on 1 July 2016.

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 *Emergency Services Funding (Remissions—Land) Regulations 2014*

4—Variation of regulation 3—Interpretation

- (1) Regulation 3—after the definition of *Act* insert:

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;
- (2) Regulation 3—after the definition of *domestic partner* insert:

eligible residential park means a residential park set out in Schedule 3;
- (3) Regulation 3—after the definition of *emergency services areas proclamation 2000* insert:

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;
- (4) Regulation 3—after the definition of *prescribed rate* insert:

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;
- (5) Regulation 3—after the definition of *Regional area 3* insert:

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;
- (6) Regulation 3, definition of *relevant financial year*—delete "2015/2016" and substitute:

2016/2017
- (7) Regulation 3—after the definition of *residential land* insert:

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.

5—Variation of regulation 6—Remissions for concession holders

Regulation 6(5)—after paragraph (m) insert:

or

- (n) in receipt of farm household allowance payments under the *Farm Household Support Act 2014* of the Commonwealth.

6—Insertion of Part 2A

After Part 2 insert:

Part 2A—Remission of levy for eligible residential parks

8A—Remission of levy

The levy for the relevant financial year in respect of land constituting an eligible residential park 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 8B.

8B—Amount of remission

The amount of the remission under regulation 8A is determined in accordance with the following formula:

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

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

RF is the remissions factor being—

- (a) if the land is residential land—0.000260; or
- (b) if the land is commercial land—0.000964; or
- (c) if the land is rural land situated in Regional area 1, Regional area 2 or Regional area 3—0.000095; or
- (d) if the land is rural land situated in Regional area 4—0.000260.

7—Insertion of regulations 10A and 10B

After regulation 10 insert:

10A—Remission of levy—certain land uses

- (1) The levy for the relevant financial year in respect of land that is being used on the relevant day solely or predominantly for the purpose set out in item 1 of Schedule 2 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 10B(1).

- (2) The levy for the relevant financial year in respect of land that is being used on the relevant day solely or predominantly for 1 or more of the purposes set out in items 2 and 3 of Schedule 2 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 10B(2).
- (3) If land constituting an eligible residential park is being used on the relevant day solely or predominantly for 1 or more of the purposes set out in Schedule 1, the levy in respect of that land for the relevant financial year 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 10B(3).
- (4) In this regulation—
relevant day has the same meaning as in section 8 of the Act.

10B—Amount of remission—certain land uses

- (1) The amount of the remission under regulation 10A(1) is determined in accordance with the following formula:

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

Where—

A is the amount of the remission

L₁ 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.

- (2) The amount of the remission under regulation 10A(2) 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 10A(3) is determined in accordance with the following formula:

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

Where—

A is the amount of the remission

L_I 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.

8—Variation of heading to Schedule 1

Heading to Schedule 1—after "remitted" insert:
under regulation 9

9—Insertion of Schedules 2 and 3

After Schedule 1 insert:

Schedule 2—Land use for which levy remitted under regulation 10A(1) and (2)

	Valuer General's Land Use Code	Valuer General's description of use
1	1760	Retired and aged accommodation
2	1765	Independent living unit
3	1766	Independent living unit B

Schedule 3—Eligible residential parks

Elizabeth Village, Penfield

Hillier Residential Park, Hillier

Lakeside Goolwa, Goolwa North

The Palms Residential Park, Waterloo Corner

Rosetta Village, Victor Harbor

Sea Change Village, Goolwa

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

on the recommendation of the Treasurer and with the advice and consent of the Executive Council
on 23 June 2016

No 167 of 2016

T&F16/039CS