

South Australia

## **Rates and Land Tax Remission Variation Regulations 2016**

under the *Cost of Living Concessions 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 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 *Rates and Land Tax Remission Regulations 2009***

#### **4—Variation of regulation 1—Short title**

Regulation 1—delete "Rates and Land Tax Remission" and substitute:  
Cost of Living Concessions

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## **5—Variation of regulation 3—Interpretation**

- (1) Regulation 3(1), definition of *Act*—delete "Rates and Land Tax Remission" and substitute:

Cost of Living Concessions
- (2) Regulation 3(1), definition of *approved aged persons housing scheme*—delete the definition
- (3) Regulation 3(1), definitions of *land tax* and *Low Income Health Care Card*—delete the definitions and substitute:

*low income earner*, for a financial year, means a person of a class determined by the Minister, by notice published on a website determined by the Minister, to be low income earners for that financial year;
- (4) Regulation 3(1), definition of *prescribed card*—after paragraph (a) insert:

(ab) a Low Income Health Care Card issued by the Commonwealth Government; or
- (5) Regulation 3(1), definition of *prescribed payments*—after paragraph (e) insert:

(f) farm household allowance payments under the *Farm Household Support Act 2014* of the Commonwealth;
- (6) Regulation 3(1)—after the definition of *prescribed payments* insert:

*residential park site agreement* has the same meaning as in the *Residential Parks Act 2007*;

*residential park tenancy agreement* has the same meaning as in the *Residential Parks Act 2007*;

## **6—Insertion of regulation 3A**

After regulation 3 insert:

### **3A—Prescribed classes of person (section 2(2) and (3))**

- (1) For the purposes of section 2(2)(b)(ix) of the Act, the following classes of person are prescribed:
  - (a) spouses and domestic partners of any of the persons referred to in subparagraphs (i) to (vii) of section 2(2)(b) of the Act;
  - (b) persons who are granted a right of occupancy under a residential park site agreement;
  - (c) spouses and domestic partners of persons who are granted a right of occupancy under a residential park site agreement.
- (2) For the purposes of section 2(3)(b)(ii) of the Act, persons who are granted a right of occupancy under a residential park tenancy agreement are prescribed.

## **7—Variation of regulation 4—Remission of water rates**

Regulation 4(1)—delete "or a Low Income Health Care Card" wherever occurring

## **8—Substitution of regulation 7**

Regulation 7—delete the regulation and substitute:

### **5—Eligible person (section 3(1))**

The following classes of person are prescribed for the purposes of section 3(1) of the Act:

- (a) holders of a prescribed card;
- (b) holders of a Commonwealth Seniors Health Card issued by the Commonwealth Government;
- (c) persons in receipt of prescribed payments;
- (d) low income earners.

### **6—Concession eligibility requirements (section 3(2)(b))**

- (1) For the purposes of section 3(2)(b) of the Act, the following eligibility requirements are prescribed:
  - (a) subject to subregulation (2), it is a requirement that the eligible person must have, before 31 October in that financial year, applied to the Minister in a manner and form determined by the Minister (and the application must have been accompanied by any documents or information required by the Minister in connection with the application);
  - (b) it is a requirement that the Minister has been provided with ADI account details which will allow the payment under section 3(2) of the Act for that financial year to be made to the person by electronic funds transfer;
  - (c) it is a requirement that no other eligible person has been given a payment under section 3(2) of the Act for that financial year in respect of the same residential premises;
  - (d) in the case of a person who is an eligible person for a financial year because he or she occupied residential premises as a tenant on 1 July of that financial year, it is (in addition to the requirements set out in the preceding paragraphs) a requirement that the person must not have, on that date, occupied the residential premises with another person whose annual income is \$3 000 or more unless—
    - (i) the other person was, on that date, the spouse, domestic partner or a dependent of the eligible person; or
    - (ii) the income of the other person consists only of prescribed payments.
- (2) The eligibility requirement set out in subregulation (1)(a) does not apply to an eligible person if the person received a payment under section 3(2) of the Act for the previous financial year in respect of the same residential premises.

## **7—Concession payment amounts (section 3(2))**

The amount to be paid to an eligible person in respect of a financial year in accordance with section 3(2) of the Act is determined as follows:

- (a) in the case of an eligible person who, on 1 July of that financial year, occupied residential premises as an owner—
  - (i) where the eligible person was, on that date, of a class described in paragraph (b) of regulation 5—\$100;
  - (ii) where the eligible person was, on that date, of a class described in paragraph (a), (c) or (d) of regulation 5—\$200;
- (b) in the case of an eligible person who, on 1 July of that financial year, occupied residential premises as a tenant—\$100.

**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 9 June 2016

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