

South Australia

Emergency Services Funding (Remissions—Land) Variation Regulations 2018

under the *Emergency Services Funding Act 1998*

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Part 1—Preliminary

1—Short title

These regulations may be cited as the *Emergency Services Funding (Remissions—Land) Variation Regulations 2018*.

2—Commencement

These regulations will come into operation on 1 July 2018.

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

Regulation 3, definition of *relevant financial year*—delete "2017/2018" and substitute:

2018/2019

5—Insertion of Parts 1A and 1B

After Part 1 insert:

Part 1A—Remission of levy on commercial land

3A—Remission of levy

- (1) The levy for the relevant financial year in respect of commercial land 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 3B.
- (2) If a person is entitled to a remission in respect of land under regulation 8A, the person is not entitled to a remission in respect of the same land under this regulation.

3B—Amount of remission

The amount of the remission under regulation 3A is determined in accordance with the following formula:

$$A = \frac{L_l \times (PR - 0.001117)}{PR}$$

Where—

A is the amount of the remission

L_l is the amount of the component of the levy that is based on the value of the land

PR is the prescribed rate.

Part 1B—Remission of levy on industrial land

3C—Remission of levy

The levy for the relevant financial year in respect of industrial land 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 3D.

3D—Amount of remission

The amount of the remission under regulation 3C is as follows:

$$A = \frac{L_I \times (PR - 0.001117)}{PR}$$

Where—

A is the amount of the remission

L_I is the amount of the component of the levy that is based on the value of the land

PR is the prescribed rate.

6—Insertion of regulation 5A

After regulation 5 insert:

5A—General remission

- (1) Subject to subregulation (2), the levy for the relevant financial year in respect of residential land 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 7.
- (2) If a person is entitled to a remission in respect of land under regulation 6, 8A or 10A, the person is not entitled to a remission in respect of the same land under subregulation (1).
- (3) If 2 or more persons own land jointly or as tenants in common and 1 or more of them is entitled to a remission under regulation 6, the persons who are not entitled to the remission under regulation 6 are entitled to a remission under subregulation (1) proportionate to their interest in the land.

7—Variation of regulation 7—Amount of remission

Regulation 7—after subregulation (1) insert:

- (1a) The amount of the remission under regulation 5A is determined in accordance with the following formula:

$$A = \frac{L_I \times (PR - 0.000408)}{PR}$$

Where—

A is the amount of the remission

L_l is the amount of the component of the levy that is based on the value of the land

PR is the prescribed rate.

8—Insertion of Part 2B

After Part 2A insert:

Part 2B—Remission of levy on rural land

8C—Remission of levy

- (1) The levy for the relevant financial year in respect of rural land 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 8D.
- (2) If a person is entitled to a remission in respect of land under regulation 8A, the person is not entitled to a remission in respect of the same land under this regulation.

8D—Amount of remission

- (1) The amount of the remission under regulation 8C in respect of rural land situated in Regional area 4 is determined in accordance with the following formula:

$$A = \frac{L_l \times (PR - 0.000751)}{PR}$$

Where—

A is the amount of the remission

L_l is the amount of the component of the levy that is based on the value of the land

PR is the prescribed rate.

- (2) The amount of the remission under regulation 8C in respect of rural land situated in Regional area 1, Regional area 2 or Regional area 3 is determined in accordance with the following formula:

$$A = \frac{L_l \times (PR - 0.000666)}{PR}$$

Where—

A is the amount of the remission

L_l is the amount of the component of the levy that is based on the value of the land

PR is the prescribed rate.

9—Variation of regulation 9—Remission of levy

Regulation 9—after subregulation (1) insert:

- (1a) If a person is entitled to a remission in respect of land under regulation 10A(3), the person is not entitled to a remission in respect of the same land under this regulation.

10—Variation of regulation 10—Amount of remission

Regulation 10(3)—delete subregulation (3) and substitute:

- (3) The amount of the remission under this subregulation is determined in accordance with the following formula:

$$A = (L_1 - L_2) + \frac{L_2 \times (PR - 0.000837)}{PR}$$

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

L₂ 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.

11—Variation of regulation 10A—Remission of levy—certain land uses

Regulation 10A(3)—delete "10B(3)" and substitute:

10B(1)

12—Variation of regulation 10B—Amount of remission—certain land uses

- (1) Regulation 10B(1)—delete subregulation (1) and substitute:

- (1) The amount of the remission under regulation 10A(1) and (3) is—
- (a) if the levy is comprised only of a component that is a fixed charge—\$30 or the amount of the fixed charge, whichever is the lesser; or
- (b) if the levy is comprised only of a component based on the value of the land—determined in accordance with the following formula:

$$A = (L_1 - L_2) + \frac{L_2 \times (PR - 0.000425)}{PR}$$

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

L_2 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; or

- (c) if the levy includes a component based on the value of the land and a component that is a fixed charge—the aggregate of the amounts of the remissions determined under paragraphs (a) and (b).

- (2) Regulation 10B(3)—delete subregulation (3)

13—Insertion of Part 3A

After Part 3 insert:

Part 3A—Remission of levy on other land

10C—Remission of levy

The levy for the relevant financial year in respect of land that is not commercial land, industrial land, residential land, rural land or land to which a remission applies under Part 3 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 10D.

10D—Amount of remission

The amount of the remission under regulation 10C is determined in accordance with the following formula:

$$A = \frac{L_1 \times (PR - 0.000751)}{PR}$$

Where—

A is the amount of the remission

L_1 is the amount of the component of the levy that is based on the value of the land

PR is the prescribed rate.

14—Variation of regulation 15—Remissions under this Part and other Parts

- (1) Regulation 15(1)—delete "regulation 6(1) or 9 (but only where regulation 10(3) applies)" and substitute:
a designated regulation
- (2) Regulation 15(1)—delete "other" and substitute:
designated
- (3) Regulation 15(2)—delete "regulation 6(2)" first occurring and substitute:
a designated regulation

- (4) Regulation 15(2)—delete "regulation 6(2)" second occurring and substitute:
the designated regulation
- (5) Regulation 15—after subregulation (2) insert:
- (3) In subregulation (1)—
designated regulation means—
- (a) regulation 9 but only where regulation 10(3) applies; or
- (b) regulation 10A, but only where regulation 10B(1)(b) or (2) applies; or
- (c) regulations 3A, 3C, 5A, 6(1), 8C or 10C.
- (4) In subregulation (2)—
designated regulation means—
- (a) regulation 6(2) or 8A; or
- (b) regulation 10A but only where regulation 10B(1)(a) applies.

15—Variation of Schedule 1—Land use for which levy remitted under regulation 9

Schedule 1, table, item relating to Valuer General's Land Use Code 1760—delete the item

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 28 June 2018

No 173 of 2018

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