

South Australia

Land Tax Regulations 1999

under the *Land Tax Act 1936*

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Legislative history

1—Short title

These regulations may be cited as the *Land Tax Regulations 1999*.

4—Interpretation

In these regulations—

the Act means the *Land Tax Act 1936*.

5—Notification of changes in ownership

(1) Where—

- (a) a person ceases to be the owner of land that is registered under the *Real Property Act 1886*; and
- (b) the change of ownership has not been noted or registered on the title by the end of the financial year in which the change occurs,

the person (or his or her personal representative) must, on or before the immediately following 31 July, give the Commissioner notice of the change in ownership in a form approved by the Commissioner.

- (2) Where a person ceases to be the owner of any other land, he or she (or his or her personal representative) must, within one month after the change of ownership occurs, give the Commissioner notice of the change in a form approved by the Commissioner.
- (3) A person who fails to comply with this regulation is guilty of an offence.

6—Notification of change of address

- (1) Unless the Commissioner otherwise determines, if an owner of land changes his or her postal or residential address, the owner must, within one month, give notice of the change to the Commissioner.
- (2) A notice under subregulation (1) must be in a form approved by the Commissioner.
- (3) A person who fails to comply with this regulation is guilty of an offence.

7—Prescribed exemptions

For the purposes of section 4(1)(m) of the Act, *Aboriginal Hostels Limited* is a prescribed body.

8—Prescribed associations (section 4)

For the purposes of section 4(1)(k)(viii) of the Act, the following associations are prescribed:

- (a) Lakeside Villages Incorporated;
- (c) The Retirement Homes Association of Australia Incorporated.

9—Trusts

- (1) For the purposes of section 13(3)(b) of the Act, notice of the trust will be given as required by regulation if it is given in writing to the Commissioner in the financial year for which the tax is to be calculated.
- (2) For the purpose of determining whether land is held in trust and, if so, the nature of that trust, the Commissioner may require the equitable owner or legal owner of the land to produce to the Commissioner for inspection—
 - (a) all written matter relating to the creation of the trust, and any variation of the trust after its creation; and
 - (b) such other evidence as the Commissioner may require.
- (3) The Commissioner may, in order to consider and assess its contents and effect, take possession of and retain for a reasonable period any written matter or other evidence produced under subregulation (2).

10—Records

- (1) The Commissioner may alter, add to or correct any record kept by the Commissioner for the purposes of the Act.
- (2) Where an alteration, addition or correction affects the incidence of taxation, the Commissioner must give written notice of the alteration, addition or correction to the relevant taxpayer (although a failure to give such notice does not invalidate or affect the alteration, addition or correction).

11—Certificates in respect of liability to land tax

- (1) For the purposes of section 23 of the Act, a fee of \$27.25 is prescribed.

- (2) If, on an application under section 23 of the Act, the Commissioner is satisfied—
- (a) that the application is being made in conjunction with an application to the Department for Transport, Energy and Infrastructure for information for the purposes of section 7 of the *Land and Business (Sale and Conveyancing) Act 1994*; and
 - (b) that the applicant has paid an application fee to that Department,
- no fee is payable on the application under section 23 of the Act.

12—Execution of notices and other documents

A notice or other document under the Act purporting to be issued under the authority of the Commissioner, or under the authority of a member of the Commissioner's staff apparently acting on behalf of, or under the authority of, the Commissioner, may be taken to be valid for the purposes of the Act.

13—Misuse of written materials

- (1) A person must not wilfully alter, damage or destroy any notice, return, form or other document belonging to, or issued by, the Commissioner, or use any such notice, return, form or other document except for the purposes of the Act.
- (2) A person who breaches subregulation (1) is guilty of an offence.

14—Offences

A person who is guilty of an offence against a provision of these regulations is liable to a penalty not exceeding \$125.

Legislative history

Notes

- Please note—References in the legislation to other legislation or instruments or to titles of bodies or offices are not automatically updated as part of the program for the revision and publication of legislation and therefore may be obsolete.
- Earlier versions of these regulations (historical versions) are listed at the end of the legislative history.
- For further information relating to the Act and subordinate legislation made under the Act see the Index of South Australian Statutes or www.legislation.sa.gov.au.

Revocation of regulations

The *Land Tax Regulations 1999* were revoked by Sch 1 of the *Land Tax Regulations 2010* on 1.9.2010.

Legislation revoked by principal regulations

The *Land Tax Regulations 1999* revoked the following:

Land Tax Regulations 1989

Principal regulations and variations

| Year | No | Reference | Commencement |
|------|-----|---------------------------------|-------------------------------|
| 1999 | 164 | <i>Gazette 12.8.1999 p779</i> | 12.8.1999: r 2 |
| 2000 | 49 | <i>Gazette 25.5.2000 p2690</i> | 1.7.2000: r 2 |
| 2001 | 102 | <i>Gazette 31.5.2001 p2063</i> | 1.7.2001: r 2 |
| 2002 | 120 | <i>Gazette 20.6.2002 p2664</i> | 1.7.2002: r 2 |
| 2003 | 55 | <i>Gazette 29.5.2003 p2145</i> | 1.7.2003: r 2 |
| 2004 | 33 | <i>Gazette 27.5.2004 p1403</i> | 1.7.2004: r 2 |
| 2005 | 53 | <i>Gazette 26.5.2005 p1402</i> | 1.7.2005: r 2 |
| 2005 | 133 | <i>Gazette 2.6.2005 p1692</i> | At midnight on 30.6.2005: r 2 |
| 2006 | 106 | <i>Gazette 15.6.2006 p1764</i> | 1.7.2006: r 2 |
| 2007 | 165 | <i>Gazette 7.6.2007 p2575</i> | 1.7.2007: r 2 |
| 2008 | 90 | <i>Gazette 5.6.2008 p2028</i> | 1.7.2008: r 2 |
| 2008 | 306 | <i>Gazette 11.12.2008 p5574</i> | 1.7.2009: r 2 |
| 2009 | 73 | <i>Gazette 4.6.2009 p2383</i> | 1.7.2009: r 2 |
| 2010 | 74 | <i>Gazette 10.6.2010 p2743</i> | 1.7.2010: r 2 |

Provisions varied

Entries that relate to provisions that have been deleted appear in italics.

| Provision | How varied | Commencement |
|-------------------|--|-----------------|
| <i>rr 2 and 3</i> | <i>omitted under the Legislation Revision and Publication Act 2002</i> | <i>1.7.2004</i> |
| r 8 | substituted by 133/2005 r 4 | 1.7.2005 |
| | (b) deleted by 306/2008 r 4 | 1.7.2009 |
| r 11 | | |
| r 11(1) | varied by 49/2000 r 3 | 1.7.2000 |
| | varied by 102/2001 r 3 | 1.7.2001 |
| | varied by 120/2002 r 3 | 1.7.2002 |
| | varied by 55/2003 r 4 | 1.7.2003 |
| | varied by 33/2004 r 4 | 1.7.2004 |
| | varied by 53/2005 r 4 | 1.7.2005 |
| | varied by 106/2006 r 4 | 1.7.2006 |
| | varied by 165/2007 r 4 | 1.7.2007 |
| | varied by 90/2008 r 4 | 1.7.2008 |
| | varied by 73/2009 r 4 | 1.7.2009 |
| | varied by 74/2010 r 4 | 1.7.2010 |
| r 11(2) | varied by 306/2008 r 5 | 1.7.2009 |

Historical versions

1.7.2004
1.7.2005
1.7.2006
1.7.2007
1.7.2008
1.7.2009