

South Australia

## Land Tax Regulations 2010

under the *Land Tax Act 1936*

---

### Contents

- 1 Short title
- 3 Interpretation
- 4 Notification of changes in ownership
- 5 Notification of change of address
- 6 Prescribed associations and exemptions (section 4 of Act)
- 7 Trusts (section 13 of Act)
- 8 Records
- 9 Certificates in respect of liability to land tax (section 23 of Act)
- 10 Execution of notices and other documents
- 11 Misuse of written materials

### Legislative history

---

#### 1—Short title

These regulations may be cited as the *Land Tax Regulations 2010*.

#### 3—Interpretation

In these regulations—

*Act* means the *Land Tax Act 1936*.

#### 4—Notification of changes in ownership

(1) If—

- (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.

Maximum penalty: \$125.

- (2) If a person ceases to be the owner of any other land, he or she (or his or her personal representative) must, within 1 month after the change of ownership occurs, give the Commissioner notice of the change in a form approved by the Commissioner.

Maximum penalty: \$125.

## 5—Notification of change of address

Unless the Commissioner otherwise determines, if an owner of land changes his or her postal or residential address, the owner must, within 1 month, give the Commissioner notice of the change in a form approved by the Commissioner.

Maximum penalty: \$125.

## 6—Prescribed associations and exemptions (section 4 of Act)

- (1) For the purposes of section 4(1)(k)(viii) of the Act, the following associations are prescribed:
  - (a) Lakeside Villages Incorporated;
  - (b) The Retirement Homes Association of Australia Incorporated.
- (1a) For the purposes of section 4(1)(k)(viii) of the Act, but subject to subregulation (1b), an association is of a prescribed kind if it holds land wholly or mainly for the purpose of providing services or support to the community, or a sector of the community, in relation to literature, science, languages, the arts or the preservation of historical, traditional or cultural heritage, or for a similar purpose.
- (1b) An association is not of a prescribed kind for the purposes of section 4(1)(k)(viii) of the Act if—
  - (a) the objects of the association include the making of a pecuniary profit; or
  - (b) the activities of the association are not consistent with its objects or cause detriment to the community generally or to a sector of the community.
- (2) For the purposes of section 4(1)(m) of the Act, *Aboriginal Hostels Limited* is a prescribed body.

## 7—Trusts (section 13 of Act)

- (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) Notice of the trust is not required for the purposes of a financial year following the financial year in which notice is first given unless a change has been made to, or in relation to, the trust or some other change that might affect liability to tax has occurred in respect of the trust.
- (3) 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.
- (4) 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 (3).

## **8—Records**

- (1) The Commissioner may alter, add to or correct any record kept by the Commissioner for the purposes of the Act.
- (2) If 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).

## **9—Certificates in respect of liability to land tax (section 23 of Act)**

- (1) For the purposes of section 23 of the Act, a fee of \$31.75 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.

## **10—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.

## **11—Misuse of written materials**

A person must not wilfully alter, damage or destroy a 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.

Maximum penalty: \$125.

## Legislative history

### Notes

- Variations of this version that are uncommenced are not incorporated into the text.
- 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](http://www.legislation.sa.gov.au).

### Legislation revoked by principal regulations

The *Land Tax Regulations 2010* revoked the following:

*Land Tax Regulations 1999*

### Principal regulations and variations

New entries appear in bold.

Year	No	Reference	Commencement
2010	197	<i>Gazette 26.8.2010 p4576</i>	1.9.2010: r 2
2011	87	<i>Gazette 9.6.2011 p2129</i>	1.7.2011: r 2
2012	87	<i>Gazette 31.5.2012 p2371</i>	1.7.2012: r 2
2013	111	<i>Gazette 6.6.2013 p2254</i>	1.7.2013: r 2
2013	173	<i>Gazette 27.6.2013 p2805</i>	At midnight on 30.6.2013: r 2
2014	97	<i>Gazette 19.6.2014 p2550</i>	1.7.2014: r 2
2015	119	<i>Gazette 18.6.2015 p2704</i>	1.7.2015: r 2
<b>2016</b>	<b>141</b>	<b><i>Gazette 23.6.2016 p2373</i></b>	<b>1.7.2016: r 2</b>
2017	162	<i>Gazette 22.6.2017 p2438</i>	1.7.2017: r 2

### Provisions varied

New entries appear in bold.

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

Provision	How varied	Commencement
<i>r 2</i>	<i>omitted under Legislation Revision and Publication Act 2002</i>	<i>1.7.2011</i>
r 6		
r 6(1a) and (1b)	inserted by 173/2013 r 4	1.7.2013
r 9		
r 9(1)	varied by 87/2011 r 4	1.7.2011
	varied by 87/2012 r 4	1.7.2012

	varied by 111/2013 r 4	1.7.2013
	varied by 97/2014 r 4	1.7.2014
	varied by 119/2015 r 4	1.7.2015
	<b>varied by 141/2016 r 4</b>	<b>1.7.2016</b>
<i>Sch 1</i>	<i>omitted under Legislation Revision and Publication Act 2002</i>	<i>1.7.2011</i>

## Historical versions

1.7.2011  
1.7.2012  
1.7.2013  
1.7.2014  
1.7.2015