

South Australia

Land Tax Regulations 2025

under the *Land Tax Act 1936*

Contents

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

Schedule 1—Repeal of *Land Tax Regulations 2010*

Legislative history

1—Short title

These regulations may be cited as the *Land Tax Regulations 2025*.

2—Commencement

These regulations come into operation on the day on which they are made.

3—Interpretation

In these regulations—

Act means the *Land Tax Act 1936*.

4—Notification of changes in ownership

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 their 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.

5—Notification of change of address

Unless the Commissioner otherwise determines, if an owner of land changes their 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.
- (2) For the purposes of section 4(1)(k)(viii) of the Act, but subject to subregulation (3), 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.
- (3) 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.
- (4) For the purposes of section 4(1)(m) of the Act, *Aboriginal Hostels Limited* is a prescribed body.

7—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).

8—Certificates in respect of liability to land tax (section 23 of Act)

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 government department which contains the Office of the Registrar-General 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.

9—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.

10—Misuse of written materials

A person must not intentionally 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.

Schedule 1—Repeal of *Land Tax Regulations 2010*

The *Land Tax Regulations 2010* are repealed.

Legislative history

Notes

- 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.

Principal regulations

Year	No	Reference	Commencement
2025	30	<i>Gazette 15.5.2025 p1226</i>	15.5.2025: r 2