



ANNO DECIMO QUINTO

ELIZABETHAE II REGINAE

A.D. 1966

No. 39 of 1966

An Act to amend the Land Tax Act, 1936-1965.

[Assented to 25th August, 1966.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

1. (1) This Act may be cited as the "Land Tax Act Amend- Short titles.
ment Act, 1966".
- (2) The Land Tax Act, 1936-1965, as amended by this Act, may be cited as the "Land Tax Act, 1936-1966".
- (3) The Land Tax Act, 1936-1965, is hereinafter referred to as "the principal Act".

2. This Act is incorporated with the principal Act and that Incorporation.
Act and this Act shall be read as one Act.

3. Section 4 of the principal Act is amended by striking out Amendment of
principal Act,
s. 4—
Interpretation.
the passage "or any other business (excluding forestry)" in the definition of "business of primary production" therein and inserting in lieu thereof the passage ", forestry or any other business".

4. (1) Subsection (1) of section 10 of the principal Act is Amendment of
principal Act,
s. 10—
Imposition of
land taxes.
amended by inserting therein after paragraph (g) thereof the following paragraph :—
 - (h) Land which is owned by a municipal corporation or district council or by the Garden Suburb Commissioner, the City of Whyalla Commission or the Renmark Irrigation Trust.

(2) The amendment effected by subsection (1) of this section shall be deemed to have taken effect on the thirtieth day of June, One thousand nine hundred and sixty-six.

Amendment of
principal Act,
s. 11—
Taxable value.

5. Section 11 of the principal Act is amended—

(a) by striking out the symbol and figures “£2,500” (wherever occurring) therein and inserting in lieu thereof in each case the symbol and figures “\$5,000”;

and

(b) by striking out the symbol and figures “£6,250” (wherever occurring) therein and inserting in lieu thereof in each case the symbol and figures “\$12,500”.

Amendment of
principal Act,
s. 12—
Taxes on land
and rates.

6. Section 12 of the principal Act is amended by striking out subsection (1) thereof and inserting in lieu thereof the following subsection :—

(1) The taxes on land levied or payable in aid of the General Revenue of the State for each of the five financial years ending on the thirtieth day of June in the years one thousand nine hundred and sixty-seven to one thousand nine hundred and seventy-one inclusive shall be computed in accordance with the following rates :—

Amount of Land Tax.

Taxable Value.	Amount of Tax.
Not exceeding \$10,000 . . .	2 cents for each \$10 or part thereof
Exceeding \$10,000 but not exceeding \$20,000	\$20 plus 4 cents for each \$10 or part thereof over \$10,000
Exceeding \$20,000 but not exceeding \$30,000	\$60 plus 6 cents for each \$10 or part thereof over \$20,000
Exceeding \$30,000 but not exceeding \$40,000	\$120 plus 8 cents for each \$10 or part thereof over \$30,000
Exceeding \$40,000 but not exceeding \$50,000	\$200 plus 10 cents for each \$10 or part thereof over \$40,000
Exceeding \$50,000 but not exceeding \$60,000	\$300 plus 12 cents for each \$10 or part thereof over \$50,000
Exceeding \$60,000 but not exceeding \$70,000	\$420 plus 14 cents for each \$10 or part thereof over \$60,000
Exceeding \$70,000 but not exceeding \$80,000	\$560 plus 16 cents for each \$10 or part thereof over \$70,000
Exceeding \$80,000 but not exceeding \$90,000	\$720 plus 18 cents for each \$10 or part thereof over \$80,000
Exceeding \$90,000 but not exceeding \$100,000	\$900 plus 20 cents for each \$10 or part thereof over \$90,000

Taxable Value.	Amount of Tax.
Exceeding \$100,000 but not exceeding \$110,000	\$1,100 plus 22 cents for each \$10 or part thereof over \$100,000
Exceeding \$110,000 but not exceeding \$120,000	\$1,320 plus 24 cents for each \$10 or part thereof over \$110,000
Exceeding \$120,000 but not exceeding \$130,000	\$1,560 plus 26 cents for each \$10 or part thereof over \$120,000
Exceeding \$130,000 but not exceeding \$140,000	\$1,820 plus 28 cents for each \$10 or part thereof over \$130,000
Exceeding \$140,000 but not exceeding \$150,000	\$2,100 plus 30 cents for each \$10 or part thereof over \$140,000
Exceeding \$150,000 but not exceeding \$160,000	\$2,400 plus 32 cents for each \$10 or part thereof over \$150,000
Exceeding \$160,000 but not exceeding \$170,000	\$2,720 plus 34 cents for each \$10 or part thereof over \$160,000
Exceeding \$170,000 but not exceeding \$180,000	\$3,060 plus 36 cents for each \$10 or part thereof over \$170,000
Exceeding \$180,000	\$3,420 plus 38 cents for each \$10 or part thereof over \$180,000

7. Section 12a of the principal Act is amended—

- (a) by striking out the passage “by notice in the *Gazette*” in subsection (1) thereof ;
- (b) by striking out the passage “three farthings in the pound” in subsection (2) thereof and inserting in lieu thereof the passage “two cents for each ten dollars or part thereof”;
- and
- (c) by striking out the passage “by notice in the *Gazette*” in subsection (4) thereof.

Amendment of principal Act, s. 12a—
Partially exempt land.

8. Section 12b of the principal Act is repealed.

Repeal of s. 12b of principal Act—
Land of local authorities.

9. Section 12c of the principal Act is amended—

- (a) by striking out the passage “or a renewal of a declaration” in subsection (2) thereof ;
- (b) by striking out the words “or renew” in the first sentence of subsection (3) thereof ;
- (c) by striking out the whole of the last sentence of the said subsection (3) thereof ;
- (d) by striking out subsection (4) thereof and inserting in lieu thereof the following subsection :—

Amendment of principal Act, s. 12c—
Special provision for rural land.

(4)—

(a) if the Commissioner is satisfied that any declared rural land or any part thereof has ceased to be land used for primary production ;

or

(b) if any declared rural land or any part thereof has been transferred or conveyed by the taxpayer to any other person and the transfer or conveyance is not in pursuance of a gift or devise to the spouse, a parent, grandparent, or descendant of the taxpayer or to a person in whose ownership the land becomes exempt or partially exempt from land tax pursuant to section 10 or section 12a of this Act ;

or

(c) if a taxpayer applies for the revocation of a declaration of declared rural land or any part thereof,

the Commissioner may by notice given by post to the taxpayer revoke the declaration in respect thereof. ;

(e) by striking out the passage “; or” at the end of paragraph (a) and by striking out paragraphs (b), (c) and (d) of subsection (6) thereof ;

and

(f) by inserting at the end of the said subsection (6) thereof the following proviso :—

Provided further that such difference shall not be payable by a person in whose ownership the land is exempt or partially exempt from land tax pursuant to section 10 or section 12a of this Act or if the land has ceased to be within a defined rural area.

Amendment of
principal Act,
s. 13—
Minimum tax.

10. Section 13 of the principal Act is amended by striking out the words “one pound” therein and inserting in lieu thereof the words “two dollars”.

Amendment of
principal Act,
s. 20—
Quinquennial
assessment
of land.

11. Subsection (1a) of section 20 of the principal Act is amended by inserting at the end thereof the following passage :—

Such assessment shall as from the fourteenth day of February, one thousand nine hundred and sixty-six, be

deemed for all purposes to have been made and expressed in units of dollars of Australian currency. The assessments by the Commissioner as of the first day of July in every fifth year after the first day of July, One thousand nine hundred and sixty-five shall be expressed in dollars of Australian currency.

12. Subsection (2) of section 27 of the principal Act is amended by striking out the words "fifty pounds" therein and inserting in lieu thereof the words "one hundred dollars".

Amendment of principal Act, s. 27—
Power to inspect rate books and other documents.

13. Section 52 of the principal Act is amended—

(a) by striking out the passage " , if the taxpayer's request is accompanied by a deposit of ten shillings" in subsection (1) thereof ;

Amendment of principal Act, s. 52—
References to board.

and

(b) by striking out subsection (6) thereof and inserting in lieu thereof the following subsection :—

(6) The board may in its discretion order the payment by any party to any proceedings before it of such costs and charges as the board thinks fit and the payment of any amount specified in any such order may be increased in the manner provided for the enforcement of orders for the payment of money by the Justices Act, 1921-1960.

14. The provisions of the principal Act specified in the first column of the Table hereunder are amended as respectively specified in the second column of the Table.

Formal amendments to principal Act.

TABLE OF FORMAL AMENDMENTS.

First Column. Provision of Principal Act.	Second Column. Manner Amended.
Section 58— Subsection (1)	By striking out the word "pounds" therein.
Section 61— Subsection (2)	By striking out the words "fifty pounds" therein and inserting in lieu thereof the words "one hundred dollars".
Section 69— Paragraph v	By striking out the words "fifty pounds" therein and inserting in lieu thereof the words "one hundred dollars".

First Column. Provision of Principal Act.	Second Column. Manner Amended.
Section 72— Subsection (2)	By striking out the words “fifty pounds” therein and inserting in lieu thereof the words “one hundred dollars”.
Section 73	By striking out the words “twenty pounds” therein and inserting in lieu thereof the words “forty dollars”.
Section 74— Subsection (3)	By striking out the words “ten pounds” therein and inserting in lieu thereof the words “twenty dollars”. By striking out the words “one hundred pounds” therein and inserting in lieu thereof the words “two hundred dollars”.
Section 80— Subsection (1) Paragraph (e)	By striking out the words “fifty pounds” therein and inserting in lieu thereof the words “one hundred dollars”.
Section 81	By striking out the words “five shillings” therein and inserting in lieu thereof the words “fifty cents”.

In the name and on behalf of Her Majesty, I hereby assent to this Bill.

EDRIC BASTYAN, Governor.