



ANNO VICESIMO TERTIO

ELIZABETHAE II REGINAE

A.D. 1974

No. 109 of 1974

An Act to amend the Land Tax Act, 1936-1974.

[Assented to 5th December, 1974]

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 Amendment Act, 1974". Short title.

(2) The Land Tax Act, 1936-1974, is hereinafter referred to as "the principal Act".

(3) The principal Act, as amended by this Act, may be cited as the "Land Tax Act, 1936-1974".

2. Section 4 of the principal Act is amended—

(a) by striking out from the definition of "land used for primary production" in subsection (1) the passage "two acres" and inserting in lieu thereof the passage "0.8 hectare";

and

(b) by striking out from subsection (1) the definition of "owner" and inserting in lieu thereof the following definition:—

"owner"—

(a) in relation to land alienated from the Crown by grant in fee simple means any person (other than a mortgagee of the land)—

(i) who holds;

(ii) who is entitled to;

or

(iii) who is entitled to purchase or acquire, a legal or equitable estate of fee simple in the land or any other estate or interest (other than an estate or interest of leasehold) in the land entitling him to possession of the land;

Amendment of
principal Act,
s. 4—
Interpretation.

(b) in relation to land of the Crown subject to any agreement for sale, or right of purchase, means the person entitled to the benefit of that agreement, or right of purchase;
and

(c) in relation to land held under perpetual lease, means the holder of that lease:.

Repeal of
s. 31 of
principal Act
and enactment
of section in
its place—

3. Section 31 of the principal Act is repealed and the following section is enacted and inserted in its place:—

Liability to
land tax.

31. Subject to this Act, an owner of land shall be liable for land tax levied in respect of that land.

Amendment of
principal Act,
s. 32—
Ownership.

4. Section 32 of the principal Act is amended by inserting after subsection (2) the following subsections:—

(3) The Commissioner may refuse to recognize any change in the ownership of any land where notice of that change of ownership has not been given as required by the regulations.

(4) Where the Commissioner refuses to recognize a change in the ownership of any land, the person who is recognized by the Commissioner as the owner of the land shall remain the taxpayer in respect of the land.

Amendment of
principal Act,
s. 80—
Regulations.

5. Section 80 of the principal Act is amended by striking out from subsection (1) the passage “regulations not inconsistent with this Act” and inserting in lieu thereof the passage “such regulations as are contemplated by this Act, and regulations”.

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

M. L. OLIPHANT, Governor