



ANNO VICESIMO SEXTO

**ELIZABETHAE II REGINAE**

A.D. 1977

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**No. 32 of 1977**

An Act to amend the Land Tax Act, 1936-1976.

[Assented to 27th October, 1977]

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

Short titles.

1. (1) This Act may be cited as the "Land Tax Act Amendment Act, 1977".

(2) The Land Tax Act, 1936-1976, 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, 1936-1977".

Commence-  
ment.

2. This Act shall be deemed to have come into operation on the thirtieth day of June, 1977.

Amendment of  
principal Act,  
s. 10—  
Exemption  
from land tax.

3. Section 10 of the principal Act is amended—

(a) by striking out from paragraph (c) of subsection (1) the passage "Public Library, Museum, and Art Gallery and Institutes Act, 1909" and inserting in lieu thereof the passage "Libraries and Institutes Act, 1939-1976";

(b) by striking out from paragraph (h) of subsection (1) the passage "or by the Garden Suburb Commissioner, the City of Whyalla Commission";

(c) by inserting after paragraph (j) of subsection (1) the following paragraph:—

(k) Land that is owned by a prescribed body and used for the benefit of the Aboriginal people;:

and

(d) by striking out subsection (3).

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

Amendment of principal Act, s. 12—  
Scale of land tax.

(1) Subject to this section, land tax shall be computed in accordance with the following scale:—

Taxable Value of the Land Subject to Tax	Amount of Tax
Not exceeding \$10 000 .....	1 cent for each \$10 or part thereof
Exceeding \$10 000 but not exceeding \$20 000	\$10 plus 1·5c for each \$10 or part thereof over \$10 000
Exceeding \$20 000 but not exceeding \$30 000	\$25 plus 2·5c for each \$10 or part thereof over \$20 000
Exceeding \$30 000 but not exceeding \$40 000	\$50 plus 3·5c for each \$10 or part thereof over \$30 000
Exceeding \$40 000 but not exceeding \$50 000	\$85 plus 4·5c for each \$10 or part thereof over \$40 000
Exceeding \$50 000 but not exceeding \$60 000	\$130 plus 6c for each \$10 or part thereof over \$50 000
Exceeding \$60 000 but not exceeding \$70 000	\$190 plus 7·5c for each \$10 or part thereof over \$60 000
Exceeding \$70 000 but not exceeding \$80 000	\$265 plus 9c for each \$10 or part thereof over \$70 000
Exceeding \$80 000 but not exceeding \$90 000	\$355 plus 10·5c for each \$10 or part thereof over \$80 000
Exceeding \$90 000 but not exceeding \$100 000	\$460 plus 12c for each \$10 or part thereof over \$90 000
Exceeding \$100 000 but not exceeding \$110 000	\$580 plus 13·5c for each \$10 or part thereof over \$100 000
Exceeding \$110 000 but not exceeding \$120 000	\$715 plus 15c for each \$10 or part thereof over \$110 000
Exceeding \$120 000 but not exceeding \$130 000	\$865 plus 16·5c for each \$10 or part thereof over \$120 000
Exceeding \$130 000 but not exceeding \$140 000	\$1 030 plus 18c for each \$10 or part thereof over \$130 000
Exceeding \$140 000 but not exceeding \$150 000	\$1 210 plus 19·5c for each \$10 or part thereof over \$140 000
Exceeding \$150 000 but not exceeding \$160 000	\$1 405 plus 21c for each \$10 or part thereof over \$150 000
Exceeding \$160 000 but not exceeding \$170 000	\$1 615 plus 22·5c for each \$10 or part thereof over \$160 000
Exceeding \$170 000 .....	\$1 840 plus 24c for each \$10 or part thereof over \$170 000

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

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

(a) by striking out from subsection (5) the word “No” being the first word in the subsection and inserting in lieu thereof the following passage “Except as is provided in section 68a of this Act, no”;

and

(b) by striking out from subsection (5) the passage “in any court”.

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

Amendment of principal Act, s. 12c—  
Differential land tax.

(a) by inserting in paragraph (a) of subsection (8) after the passage “under the provisions of this Act” the passage “(other than paragraph (j) of subsection (1) of section 10)”;

(b) by inserting in subsection (15) after the passage “under the provisions of this Act” the passage “(other than paragraph (j) of subsection (1) of section 10)”;

and

(c) by inserting after subsection (18) the following subsection:—

(19) Where declared rural land is land used for primary production, and is thus exempt from land tax, differential land tax is nevertheless payable, subject to the provisions of this section, on the land in respect of a period prior to the date on which the land became exempt from land tax.

Repeal of  
ss. 42, 43 and  
44 of principal  
Act and  
enactment of  
section in  
their place—  
Contracts, etc.,  
to evade land  
tax.

7. Sections 42, 43 and 44 of the principal Act are repealed and the following section is enacted and inserted in their place:—

42. (1) Where a contract, agreement or arrangement entered into in writing or verbally (whether before or after the commencement of the Land Tax Act Amendment Act, 1977) has or purports to have the purpose (whether as the main or a subsidiary purpose) of in any way directly or indirectly—

(a) altering the incidence of land tax;

(b) relieving any person from liability to pay land tax, or reducing any such liability;

or

(c) defeating, evading or avoiding any obligation or liability imposed by this Act,

the Commissioner may, by notice in writing given personally or by post to the parties thereto, treat that contract, agreement or arrangement as void for the purposes of this Act, but without prejudice to such validity as it may have in any other respect or for any other purpose.

(2) Where the Commissioner has, in pursuance of this section, treated a contract, agreement or arrangement as void for the purposes of this Act, it shall be presumed, in any legal proceedings, in the absence of proof to the contrary, that the purpose of the contract, agreement or arrangement is such as would attract the operation of this section.

Enactment of  
ss. 68a, 68b and  
68c of principal  
Act—

8. The following sections are enacted and inserted in Part VII of the principal Act before section 69 thereof:—

Objections.

68a. (1) A person who is aggrieved by—

(a) a decision of the Commissioner as to whether land is or is not land used for primary production;

(b) any decision of the Commissioner under section 10 or section 12a of this Act;

or

(c) a decision of the Commissioner under section 42 of this Act to treat a contract, agreement or arrangement as void for the purposes of this Act,

may, within thirty days after notice of the decision of the Commissioner is served personally or by post upon him, lodge with the Treasurer an objection in writing that sets out in detail the grounds of the objection.

(2) The Treasurer may, after consideration of the grounds of an objection under this section—

(a) uphold the decision of the Commissioner and dismiss the objection;

or

(b) reverse or vary the decision of the Commissioner.

(3) A decision of the Treasurer under this section shall be final and without appeal, and shall not be called in question in any legal proceedings whatsoever.

68b. (1) Subject to this section, a person who is aggrieved by a decision of the Commissioner, under section 42 of this Act, to treat a contract, agreement or arrangement as void for the purposes of this Act, may appeal against that decision to a Local Court constituted of a judge of that Court. <sup>Appeal.</sup>

(2) An appeal under subsection (1) of this section must be instituted within thirty days after the appellant receives notice, either personally or by post, of the decision of the Commissioner.

(3) An appeal under subsection (1) of this section is limited to a decision of the Commissioner which involves a question of law.

(4) In any appeal under subsection (1) of this section, a judge of the Local Court may—

(a) dismiss the appeal;

(b) reverse or vary the decision appealed against;

(c) make any order as to costs or any other matter that the justice of the case requires.

(5) A decision of a judge of the Local Court under this section shall be final and without appeal and shall not be called into question in any legal proceedings whatsoever.

68c. (1) The right of the Commissioner to recover any land tax under this Act shall not be suspended or delayed by an objection or appeal under this Act. <sup>Tax recoverable.</sup>

(2) Where the amount of any land tax is reduced or increased in consequence of an objection or appeal under this Act, the Commissioner shall refund to the taxpayer any excess paid, or may recover from the taxpayer any additional tax payable, as the case may be.

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

K. SEAMAN, Governor