

South Australia

Land Tax Regulations 2010

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 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

Schedule 1—Revocation of *Land Tax Regulations 1999*

Legislative history

1—Short title

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

2—Commencement

These regulations will come into operation on 1 September 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.
- (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 \$27.25 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.

Schedule 1—Revocation of *Land Tax Regulations 1999*

The *Land Tax Regulations 1999* are revoked.

Legislative history

Notes

- Variations of this version that are uncommenced are not incorporated into the text.
- 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 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