

Authorised Version No. 003
Land Tax Regulations 2005

S.R. No. 178/2005

Authorised Version as at
3 April 2013

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1 Objective

The objective of these Regulations is to prescribe matters and things necessary to give effect to the **Land Tax Act 2005**.

2 Authorising provision

These Regulations are made under section 107 of the **Land Tax Act 2005**.

3 Commencement

These Regulations come into operation on 1 January 2006.

4 Definition

In these Regulations—

the Act means the **Land Tax Act 2005**.

5 Notice of Acquisition

For the purposes of section 103 of the Act—

- (a) the prescribed person for the receipt of the notice is the Registrar of Titles;
- (b) the prescribed period within which the notice must be given is one month after the acquisition of the land;

- (c) the prescribed information that must be contained in the notice is the particulars that would be set out in regulation 15(2) of the Local Government (General) Regulations 2004¹ if in paragraph (a)(vii) of that regulation for "(for the purpose of preparing voters rolls)" there were substituted "(for State Revenue Office data matching purposes)";
- (d) the prescribed manner for giving the notice is in writing.

6 Certificate as to land tax due

The prescribed fee for a certificate under section 105 of the Act is—

- (a) \$20; or
 - (b) \$15, if the application for the certificate is made using the Land Tax Clearance certificate Online system which is accessed on State Revenue Office's website (www.sro.vic.gov.au).
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ENDNOTES

1. General Information

The Land Tax Regulations 2005, S.R. No. 178/2005 were made on 20 December 2005 by the Lieutenant-Governor, having assumed the administration of the government of the State, with the advice of the Executive Council, under section 107 of the **Land Tax Act 2005**, No. 88/2005 and came into operation on 1 January 2006: regulation 3.

The Land Tax Regulations 2005 will sunset 10 years after the day of making on 20 December 2015 (see section 5 of the **Subordinate Legislation Act 1994**).

2. Table of Amendments

There are no amendments made to the Land Tax Regulations 2005 by statutory rules, subordinate instruments and Acts.

3. Explanatory Details

¹ Reg. 5(c): S.R. No. 130/2004.