

Version No. 002
Land Tax Regulations 1998

S.R. No. 63/1998

Version incorporating amendments as at 1 July 2003

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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 1958**.

2. Authorising provisions

These Regulations are made under sections 15(2), 28(2), 73, 90AA and 93 of the **Land Tax Act 1958**.

3. Commencement

These Regulations come into operation on 20 June 1998.

4. Revocation

The Regulations set out in Schedule 1 are **revoked**.

5. Definition

In these Regulations—

"the Act" means the **Land Tax Act 1958**.

6. Notice of acquisition

For the purposes of section 15(2) of the Act—

- (a) a prescribed person who must give a notice of acquisition is every person who acquires any land in Victoria;
- (b) the prescribed form of notice is Form 1 set out in Schedule 2;

- (c) the prescribed particulars are the particulars referred to in the prescribed form;
- (d) the prescribed person for the receipt of the notice is the Registrar of Titles;
- (e) the prescribed period within which the notice must be given is one month after the acquisition of the land.

7. Time prescribed for taxation appeals

The time prescribed for the purposes of section 28(2) of the Act is the period of 6 weeks commencing on the day on which the assessment is confirmed by the Administrative Appeals Tribunal.

8. Expenses for persons required to attend under section 73 of the Act

- (1) The scale of expenses prescribed for persons required to attend under section 73 of the Act is as follows—
 - (a) for travelling expenses, if a person's principal place of residence or principal place of business is—
 - (i) more than 7 kilometres from the place of attendance, the sum reasonably and actually paid;
 - (ii) not more than 7 kilometres from the place of attendance, a payment at a rate of \$1.00 per kilometre or part thereof;
 - (b) for persons ordinarily receiving wages, salary, remuneration or fees—
 - (i) \$56 per half day attendance or part thereof; or

- (ii) for a period exceeding half a day, the amount actually lost by reason of attendance or \$120 per day, whichever is the lower;
 - (c) for persons who are engaged in business as principals on their own behalf, or who receive partnership income, \$71 per half day of attendance or part thereof, but not exceeding \$120 per day;
 - (d) for expenses for legal and other representation at the attendance, \$50;
 - (e) for expenses for the presence of an interpreter at the attendance, \$22 per hour of attendance or part thereof plus any travelling expenses determined in accordance with paragraph (a).
- (2) In this regulation—

"half day" means a period not exceeding 4 hours in any day, whether that period is continuous or not.

9. Application for refund

For the purposes of section 90AA(2) of the Act, the prescribed form for an application for a refund is Form 2 set out in Schedule 2.

10. Certificate as to land tax due

The prescribed fee for a certificate under section 97 of the Act is—

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

Reg. 10
substituted by
S.R. No.
80/2003 reg. 4.

11. Change of address

A person who—

- (a) changes postal address in a year; and
- (b) has received an assessment of tax in respect of the previous calendar year—

must give notice in writing to the Commissioner of that change of address within one month.

Penalty: 1 penalty unit.

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Sch. 1

SCHEDULES

SCHEDULE 1

REVOCATIONS

Regulation 4

<i>Name</i>	<i>S.R. Number</i>
Land Tax Regulations 1988	214/1988
Land Tax (Amendment) Regulations 1988	387/1988
Land Tax (Amendment) Regulations 1989	234/1989
Land Tax (Amendment) Regulations 1990	266/1990
Land Tax (Amendment) Regulations 1991	177/1991
Land Tax (Amendment) Regulations 1992	23/1992
Land Tax (Amendment) Regulations 1993	112/1993
Land Tax (Further Amendment) Regulations 1993	176/1993
Land Tax (Refund Application) Regulations 1993	275/1993
Land Tax (Amendment) Regulations 1994	132/1994
Land Tax (Taxation Appeals) Regulations 1995	4/1995

SCHEDULE 2

Regulation 6(b)

FORM 1

NOTICE OF ACQUISITION

1. Full name and address of vendor/transferor* *(including if vendor/transferor is a trustee, name (if any) of trust; if vendor/transferor is a company, the company's A.C.N.)—*
2. Full name and address of purchaser/transferee* *(including if purchaser/transferee is a trustee, name (if any) of trust; if purchaser/transferee is a company, the company's A.C.N.)—*
3. Intended future address of the vendor/transferor*—
4. Address and telephone number of purchaser/transferee* *(if different from the property being acquired)—*
5. Address and details of the property's title *(include flat or unit number (if any), street number, name of street, road etc., suburb, town, postcode, lot number, plan number, volume and folio, or book and memorial, name of municipality or allotment number, section or portion and parish)—*
6. The area of the land—
7. The municipal property number—
8. The date of the contract—
9. The total sale price—
10. The date of possession or transfer—
11. The deposit details—

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Sch. 2

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12. The purchase is/is not* a terms sale. *(If terms sale, provide details)*—
 13. Details of the purchaser's/transferee's* interest in any other real property in Victoria—
 14. Has the purchaser/transferee* previously received any land tax assessment? Yes/No*
 15. The property is/is not* a residential property. *(If a residential property, provide the number of bedrooms)*
 16. The property will/will not* be the principal place of residence of the purchaser/transferee*.
 17. Description of the property *(Use the description of property codes. If more than one description applies, include all applicable codes)*—
 18. Area of the building (if any) in square metres or body corporate schedule showing lot entitlement (if applicable)—
 19. Name and telephone number of the purchaser's/transferee's* legal practitioner or agent (if any)—
 20. I *(insert purchaser's/transferee's name or name of the purchaser's/ transferee's legal practitioner or agent)* state that to the best of my knowledge, the particulars supplied in this form are accurate.

Signed:

Date:

* strike out words inapplicable.

DESCRIPTION OF PROPERTY

The following Code Numbers are to be used when completing item 17.

<i>Code No.</i>		<i>Code No.</i>	
	<i>Vacant Land</i>	25	Oil Depot
01	House block	26	Quarry/extraction
02	Farm land (without buildings)	27	Other—please specify
03	Fast food site		
04	Hobby farm (Rural residential less than 20 ha)		<i>Rural Property</i>
05	Industrial land	30	Hobby farm (less than 20 ha with dwelling)
06	Commercial land	31	Cereal
07	Subdivisional land	32	Dairy
08	Former road/laneway	33	Beef
09	Other—please specify	34	Sheep
		35	Piggery
	<i>Residential Property</i>	36	Poultry
10	House (new)—detached	37	Vineyard
11	House (previously occupied)— detached	38	Orchard
12	Terrace—attached house	39	Market garden/horticulture
13	Dual occupancy house	40	Stud farm
14	Flat/unit/apartment (multi- storey)	41	Other—please specify
15	Townhouse/unit		<i>Commercial property</i>
16	Flat/unit/apartment (retirement)	50	Bank
17	Flat/unit (whole block)	51	Caravan park
18	Other—please specify	52	Car/boat/truck yard
	<i>Industrial Property</i>	53	Car park
20	Abattoir	54	Childcare centre/kindergarten
21	Cool store	55	Church/hall
22	Factory	56	Hospital
23	Warehouse	57	Hotel
24	Warehouse/showroom	58	Licensed grocer
		59	Motel
		60	Office (strata)

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<i>Code No.</i>		<i>Code No.</i>	
61	Office (whole building—multi-storey)	67	Shop
62	Petrol service station	68	Shop and dwelling
63	Reception/function room	69	Shopping centre
64	Restaurant/cafe	70	Sport and recreation facility
65	Retail store/showroom	71	Surgery/clinic
66	School	72	Theatre/cinema
		73	Other—please specify

FORM 2

REFUND APPLICATION FORM

1. Name, address and telephone number of the applicant—
2. Name, address and telephone number of the applicant's representative (if any) and the representative's relationship to the applicant—
3. Amount of refund claimed—
4. Date on which the amount claimed was paid to the Commissioner of State Revenue—
5. The grounds in support of my application for a refund are—
6. I do not* attach the following*/any* supporting documents—
7. Details of the amount or amounts claimed which has or have been charged to, or recovered from another person—
8. Details of any amounts currently owed by the applicant to, or that are in dispute with, the Commissioner of State Revenue—

Signed: *(signature of the applicant)*

Date:

* strike out words inapplicable.

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ENDNOTES

1. General Information

The Land Tax Regulations 1998, S.R. No. 63/1998 were made on 16 June 1998 by the Governor in Council under sections 15(2), 28(2), 73, 90AA and 93 of the **Land Tax Act 1958**, No. 6289/1958 and came into operation on 20 June 1998: reg. 3.

The Land Tax Regulations 1998 will sunset 10 years after the day of making on 16 June 2008 (see section 5 of the **Subordinate Legislation Act 1994**).

2. Table of Amendments

This Version incorporates amendments made to the Land Tax Regulations 1998 by statutory rules, subordinate instruments and Acts.

Land Tax (Amendment) Regulations 2003, S.R. No. 80/2003

Date of Making: 24.6.03

Date of Commencement: 1.7.03: reg. 3

3. Explanatory Details

No entries at date of publication.