



ANNO VICESIMO QUINTO

ELIZABETHAE II REGINAE

A.D. 1976

No. 41 of 1976

An Act to amend the Land Tax Act, 1936-1975

[Assented to 22nd October, 1976]

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, 1976". Short title.

(2) The Land Tax Act, 1936-1975, 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, 1936-1976".

2. This Act shall be deemed to have come into operation on the thirtieth day of June, 1976. Commencement.

3. Section 4 of the principal Act is amended by striking out from subsection (1) the definition of "declared rural land" and inserting in lieu thereof the following definition:— Amendment of principal Act, s. 4— Interpretation.

"declared rural land" means land—

(a) that was declared, before the commencement of the Land Tax Act Amendment Act, 1976, to be declared rural land in pursuance of section 12c of this Act;

and

(b) in respect of which the declaration remains in force:.

4. Section 10 of the principal Act is amended by inserting after paragraph (i) of subsection (1) the following paragraph:— Amendment of principal Act, s. 10— Exemption from land tax.

(j) Land used for primary production.

5. Section 11b of the principal Act is repealed. Repeal of s. 11b of principal Act.

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

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

(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 2c for each \$10 or part thereof over \$10 000
Exceeding \$20 000 but not exceeding \$30 000	\$30 plus 3c for each \$10 or part thereof over \$20 000
Exceeding \$30 000 but not exceeding \$40 000	\$60 plus 4c for each \$10 or part thereof over \$30 000
Exceeding \$40 000 but not exceeding \$50 000	\$100 plus 5c for each \$10 or part thereof over \$40 000
Exceeding \$50 000 but not exceeding \$60 000	\$150 plus 7c for each \$10 or part thereof over \$50 000
Exceeding \$60 000 but not exceeding \$70 000	\$220 plus 9c for each \$10 or part thereof over \$60 000
Exceeding \$70 000 but not exceeding \$80 000	\$310 plus 11c for each \$10 or part thereof over \$70 000
Exceeding \$80 000 but not exceeding \$90 000	\$420 plus 13c for each \$10 or part thereof over \$80 000
Exceeding \$90 000 but not exceeding \$100 000	\$550 plus 15c for each \$10 or part thereof over \$90 000
Exceeding \$100 000 but not exceeding \$110 000	\$700 plus 17c for each \$10 or part thereof over \$100 000
Exceeding \$110 000 but not exceeding \$120 000	\$870 plus 19c for each \$10 or part thereof over \$110 000
Exceeding \$120 000 but not exceeding \$130 000	\$1 060 plus 21c for each \$10 or part thereof over \$120 000
Exceeding \$130 000 but not exceeding \$140 000	\$1 270 plus 23c for each \$10 or part thereof over \$130 000
Exceeding \$140 000 but not exceeding \$150 000	\$1 500 plus 25c for each \$10 or part thereof over \$140 000
Exceeding \$150 000	\$1 750 plus 27c for each \$10 or part thereof over \$150 000

Amendment of principal Act, s. 12c—
Special provision for rural land.

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

- (a) by striking out subsections (2) and (3);
 - (b) by striking out from subsection (4a) the passage “but after the commencement of that amending Act, the provisions of subsection (5) of this section shall not apply to the land” and inserting in lieu thereof the passage “but the land shall not be taxed as land used for primary production”;
 - (c) by striking out subsection (5);
- and
- (d) by striking out from the definition of “differential land tax” in subsection (16) the passage “but for the provisions of subsection (5) of this section” and inserting in lieu thereof the passage “but for the former provisions of this section dealing with the computation of land tax in respect of declared rural land”.

Amendment of principal Act, s. 75—
Evidence.

8. Section 75 of the principal Act is amended by inserting after subsection (1) the following subsection:—

(2) In any proceedings for the recovery of tax, an apparently genuine document purporting to be under the hand of the Commissioner and to certify that—

- (a) he is satisfied that a notice in specified terms showing the amount of tax payable by the defendant was posted to him at a specified address;
- and
- (b) that in the ordinary course of post the notice would have reached the address to which it was posted on or before a specified day,

shall in any proceedings for the recovery of the tax be conclusive evidence of the service of the notice on the defendant on the day so specified unless the defendant proves—

- (c) that the notice was sent to an incorrect address;
- and
- (d) that—
- (i) the Commissioner had notice of the correct address;
- or
- (ii) the fact that the Commissioner did not have notice of the correct address was not attributable to any wrongful act or omission on the defendant's part.

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

W. R. CROCKER, Governor's Deputy