

**CONVEYANCING (STRATA TITLES)
AMENDMENT ACT.**

Act No. 55, 1961.

Elizabeth II, No. 55, 1961 An Act relating to land tax upon lots in strata plans registered under the Conveyancing (Strata Titles) Act, 1961; for this purpose to amend that Act and the Land Tax Management Act, 1956, as amended by subsequent Acts; and for purposes connected therewith. [Assented to, 11th December, 1961.]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows : —

Short title and commencement. **1.** (1) This Act may be cited as the "Conveyancing (Strata Titles) Amendment Act, 1961".
(2) This Act shall be deemed to have commenced upon the first day of July, one thousand nine hundred and sixty-one.

Amendment of Act No. 17, 1961. Sec. 21. (Rates and taxes.) **2.** The Conveyancing (Strata Titles) Act, 1961, is amended—
(a) by omitting subsection five of section twenty-one and by inserting in lieu thereof the following subsection : —

(5) (a) For the purposes of the Land Tax Management Act, 1956, as amended by subsequent Acts, and the Land Tax Act, 1956—

- (i) the body corporate is not liable for land tax in respect of any parcel or part thereof;
- (ii) a lot shall be deemed to be land with an unimproved value equal to an amount that bears to the unimproved value of the parcel determined under section fifty-four of the Land

Conveyancing (Strata Titles) Amendment Act.

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Land Tax Management Act, 1956, as No. 55, 1961
amended by subsequent Acts, the same
proportion as the unit entitlement of that
lot bears to the total of the unit entitlements
of all lots comprised in the parcel.

(b) In this subsection :—

“Residential lot” means a lot which—

- (i) has not, at any time during the period of twelve months immediately preceding the first day of November in any year for which land tax is levied, been occupied or used for any purposes other than the purposes of residence or for the purposes of residence and of a garage; or
- (ii) has not, at any time during the said period, been occupied or used for any purposes, and was, under the by-laws regulating the building during the said period, not permitted to be occupied or used for any purposes other than the purposes of residence or for the purposes of residence and of a garage; or
- (iii) is a garage which has not at any time during the said period been occupied or used for any purposes other than the purposes of a garage or for any purposes.

In this paragraph “garage” means a garage situated upon the same parcel as a residential lot and used or designed for use for the purpose of garaging not more than two motor vehicles in conjunction with such residential lot.

“Non residential lot” means a lot which is not a residential lot.

(c)

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(c) The Commissioner of Land Tax may require the proprietor of any lot or any person who occupied or used the lot during the period of twelve months immediately preceding the first day of November in any year for which land tax is levied to furnish him within the time and in the manner specified in such requirement with particulars as to the purposes for which such lot was occupied or used by him during such period and the relevant times during which it was so occupied or used. Such particulars shall be verified by statutory declaration.

Any person who fails to furnish such particulars in accordance with this paragraph shall be deemed to be guilty of an offence against the Land Tax Management Act, 1956, as amended by subsequent Acts.

(d) Land tax shall, subject to subparagraph (ii) of paragraph (a) of this subsection, be levied and paid upon residential lots under and in accordance with the Land Tax Management Act, 1956, as amended by subsequent Acts, and the Land Tax Act, 1956.

(e) (i) Land tax shall, subject to this paragraph and subparagraph (ii) of paragraph (a) of this subsection, be levied and paid upon non residential lots under and in accordance with the Land Tax Management Act, 1956, as amended by subsequent Acts, and the Land Tax Act, 1956.

(ii) The land tax leviable and payable upon a non residential lot shall be an amount which bears to the land tax which would be payable upon the taxable value of the parcel if the parcel were the only land owned by one person the same proportion as the unimproved value of the non residential lot bears to the total of the unimproved value of all the lots which are not exempt from land tax under section ten of the Land Tax Management Act, 1956, as amended by subsequent Acts.

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In this subparagraph "taxable value of the parcel" means the total of the unimproved value of all the lots which are not exempt as aforesaid less the deductions, if any, applicable to the parcel as a whole prescribed by subsection three of section nine of the said Act, as so amended. No. 55, 1961

(iii) Nothing in this paragraph shall preclude the owner of a non residential lot from being in addition separately assessed and liable in respect of—

- (a) his individual interest in the lot; together with
- (b) any other land owned by him in severalty; and
- (c) his individual interests in any other land, under and in accordance with the Land Tax Management Act, 1956, as amended by subsequent Acts, and the Land Tax Act, 1956.

(iv) For the purposes of section thirty-three of the Land Tax Management Act, 1956, as amended by subsequent Acts—

- (a) the taxpayer in respect of the assessment referred to in subparagraph (iii) of this paragraph shall be deemed to be a secondary taxpayer;
- (b) the taxpayer in respect of his liability under subparagraph (ii) of this paragraph shall be deemed to be a primary taxpayer; and
- (c) there shall be deducted from the land tax payable by the secondary taxpayer such amount (if any) as is necessary to prevent double taxation.

(f) A calculation of the land tax payable upon a non residential lot under subparagraph (ii) of paragraph (e) of this subsection shall be deemed to be an assessment within section fourteen of the Land Tax Management Act, 1956, as amended by subsequent Acts.

- (b) by omitting subsection seven of the same section.