



ANNO QUADRAGESIMO

ELIZABETHAE II REGINAE

A.D. 1991

No. 46 of 1991

An Act to amend the Land Tax Act 1936.

[Assented to 21 November 1991]

The Parliament of South Australia enacts as follows:

Short title

1. (1) This Act may be cited as the *Land Tax (Miscellaneous) Amendment Act 1991*.
- (2) The *Land Tax Act 1936* is referred to in this Act as “the principal Act”.

Commencement

2. This Act will be taken to have come into operation at midnight on 30 June 1991.

Scale of land tax

3. Section 12 of the principal Act is amended by striking out from the table in subsection (1) “plus \$1.90” and substituting “plus \$2.30”.

Substitution of s. 58

4. Section 58 of the principal Act is repealed and the following section is substituted:

Fines for unpaid land tax

58. (1) If land tax is unpaid after it falls due, the amount of the land tax will be increased by a fine as follows:

- (a) if the land tax is unpaid at the expiration of 30 days from the date on which it fell due—by a fine of 5 per cent of the amount in arrears;
- (b) if the land tax is unpaid at the expiration of 6 months from the date on which it fell due—by a fine of 10 per cent of the amount of arrears, in addition to the fine specified in paragraph (a);
- (c) if the land tax is unpaid at the expiration of 12 months from the date on which it fell due—by a fine of 10 per cent of the amount of arrears, in addition to the fines specified in paragraphs (a) and (b).

(2) For the purposes of subsection (1), the amount of any fine under this section increasing unpaid land tax is to be disregarded in determining the amount of land tax in arrears.

(3) The Commissioner may, for any proper reason, remit a fine under this section wholly or in part.

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

ROMA MITCHELL Governor