



ANNO DECIMO

ELIZABETHAE II REGINAE

A.D. 1961

No. 8 of 1961

An Act to amend the Land Tax Act, 1936-1952

[Assented to 19th October, 1961.]

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, 1961".

Short titles.

(2) The Land Tax Act, 1936-1952, as amended by this Act, may be cited as the "Land Tax Act, 1936-1961".

(3) The Land Tax Act, 1936-1952, is hereinafter referred to as "the principal Act".

2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act.

Incorporation.

3. Section 4 of the principal Act is amended—

Amendment of principal Act, s. 4.

(a) by striking out the definitions of "absentee" and "absentee land tax";

(b) by inserting therein before the definition of "the Commissioner" the following definition :—

"business of primary production" means the business of agriculture, pasturage, horticulture, viticulture, apiculture, poultry farming, dairy farming or any other business (excluding forestry) consisting of the cultivation of soils, the gathering in of crops or the rearing of livestock.

(c) by inserting therein after the definition of "contributor" the following definitions :—

"declared rural land" means land in respect of which a declaration by the Commissioner under section 12c of this Act is in force.

"defined rural area" means an area declared by the Governor under section 12c of this Act.

(d) by inserting therein after the definition of "general notice" the following definition :—

"land used for primary production" means any parcel of land of not less than two acres in area as to which the Commissioner is satisfied that it is used mainly for the business of primary production.

(e) by striking out the words "including absentee land tax" in the definition of "land tax".

Amendment of
principal Act,
s. 11.

4. Section 11 of the principal Act is repealed and the following section is inserted in lieu thereof :—

Taxable value
of land.

11. (1) The taxable value of any land shall be the unimproved value of that land less the statutory exemption provided for by this section.

(2) Where the unimproved value of all land owned by the taxpayer does not exceed £2,500 there shall be a statutory exemption equal to the unimproved value of so much of the land as is land used for primary production.

(3) Where the unimproved value of all land owned by the taxpayer exceeds £2,500, but does not exceed £6,250 and all that land is land used for primary production, there shall be a statutory exemption of £2,500 less a sum equal to two-thirds of the amount by which the unimproved value exceeds £2,500.

(4) Where the unimproved value of all land owned by the taxpayer exceeds £2,500 but does not exceed £6,250, and part thereof is land used for primary production, there shall be a statutory exemption which bears to the statutory exemption which would have been applicable under subsection (3) of this section if all the land owned by the taxpayer were land used for primary production the same proportion as the unimproved value of that part of the land which is land used for primary production bears to the unimproved value of all the land owned by the taxpayer.

5. Section 12 of the principal Act is amended—

Amendment of
principal Act,
s. 12.

(a) by striking out subsections (1), (2) and (3) thereof and inserting in lieu thereof the following subsection :—

(1) The taxes on land shall be computed in accordance with the following rates :—

Amount of Land Tax

Taxable Value	Amount of Tax
Not exceeding £5,000	$\frac{3}{4}$ d. for each £1.
Exceeding £5,000 but not exceeding £10,000	£15 12s. 6d. plus 1d. for each £1 over £5,000.
Exceeding £10,000 but not exceeding £20,000	£36 9s. 2d. plus 2d. for each £1 over £10,000.
Exceeding £20,000 but not exceeding £35,000	£119 15s. 10d. plus 3d. for each £1 over £20,000.
Exceeding £35,000 but not exceeding £50,000	£307 5s. 10d. plus 4d. for each £1 over £35,000.
Exceeding £50,000 but not exceeding £65,000	£557 5s. 10d. plus 5d. for each £1 over £50,000.
Exceeding £65,000 but not exceeding £80,000	£869 15s. 10d. plus 6d. for each £1 over £65,000.
Exceeding £80,000 but not exceeding £100,000	£1,244 15s. 10d. plus 7d. for each £1 over £80,000.
Exceeding £100,000	£1,828 2s. 6d. plus $7\frac{1}{2}$ d. for each £1 over £100,000.

(b) by striking out the words “and of the absentee land tax” in subsection (4) thereof ;

(c) by striking out the word “unimproved” in the said subsection (4) and inserting in lieu thereof the word “taxable”.

6. (1) Subsection (2) of section 12a of the principal Act is amended by striking out all the words after the words “shall be” therein and inserting in lieu thereof the words “three farthings in the pound.”

Amendment of
principal Act,
s. 12a.

(2) Paragraph (b) of subsection (3) of section 12a of the principal Act is struck out.

Enactment of
s. 12c of
principal
Act.—

Special
provision for
rural land.

7. The following section is inserted in the principal Act after section 12b thereof—

12c. (1) The Governor may by proclamation declare any area in the State to be a defined rural area for the purposes of this section. The Governor may at any time amend or revoke any such proclamation.

(2) Any taxpayer liable to pay tax in respect of any land within a defined rural area may apply to the Commissioner for a declaration or a renewal of a declaration that any such land is declared rural land for the purposes of this section.

(3) Where the Commissioner is satisfied with respect to any such land that that land is land used for primary production he may make or renew a declaration that that land is declared rural land. A declaration or renewal of a declaration under this subsection shall be deemed to be in force as at midnight on the 30th day of June next preceding the date thereof and shall, unless sooner revoked by the Commissioner under subsection (4) of this section, remain in force until midnight upon the 30th day of June immediately preceding the making by the Commissioner of the next following new assessment pursuant to section 20 of this Act.

(4) If the Commissioner is satisfied that any declared rural land or any part thereof has ceased to be land used for primary production he may by notice given by post to the taxpayer revoke the declaration in respect thereof.

(5) Notwithstanding anything in this Act contained a taxpayer in respect of declared rural land shall be liable to pay and shall pay only an amount of tax computed in accordance with the provisions of this Act upon the taxable value based upon the unimproved value of that land assessed as land used for primary production.

(6) If—

(a) the Commissioner revokes a declaration in pursuance of subsection (4) of this section; or

(b) the Commissioner refuses to renew a declaration in respect of any land within a defined rural area or any part thereof; or

(c) any declared rural land or any part thereof is transferred or conveyed by the taxpayer to any other person and the transfer or conveyance is not in pursuance of a gift or devise to the spouse, a parent, grandparent or descendant of the taxpayer; or

(d) a taxpayer has not before the 31st day of March next following the date of expiration of a declaration applied for a renewal of that declaration in respect of the land or any part thereof (excepting any case where the land has before the said 31st day of March ceased to be within a defined rural area),

the difference between the amount of any tax paid under subsection (5) of this section and the land tax which, but for the provisions of that subsection, would have been payable in respect of the land or part thereof (as the case may be) shall forthwith become due and payable and all of the provisions of this Act concerning and relating to the liability for recovery and collection of land tax shall apply in respect of such difference : Provided that such difference shall be calculated in respect of the period (not exceeding five years) immediately preceding the date upon which the difference becomes due and payable in accordance with the provisions of this subsection.

8. Section 13 of the principal Act is amended by striking out the words "five shillings" therein and inserting in lieu thereof the words "one pound".

Amendment of principal Act, s. 13.

9. Sections 14, 17 and 18 of the principal Act are repealed.

Consequential Amendments.

10. Section 19 of the principal Act is amended by striking out the words "and absentee land tax" therein.

Consequential Amendment.

11. Sections 32, 42, 43 and 44 of the principal Act are amended by striking out the words "or absentee land tax" wherever occurring in those sections.

Consequential Amendments.

12. The following section is enacted and inserted in the principal Act after section 58 thereof.

Enactment of section 58a of principal Act.

58a. Where the Commissioner is satisfied upon application by a taxpayer that payment of the land tax in respect of any financial year by that taxpayer would cause hardship, the Commissioner may postpone payment of the said land tax or any portion thereof for such period or periods as the Commissioner thinks fit. The Commissioner may, if he is of the opinion that the circumstances of the taxpayer have changed and that payment of any land tax so postponed would not in the changed circumstances result in hardship to the taxpayer, require the

Postponement of payment of tax in cases of hardship.

taxpayer forthwith to pay such land tax or portion thereof. Notwithstanding anything contained in this section, any land tax or portion of land tax, payment of which has been postponed by the Commissioner, shall be and remain a first charge upon the land taxed and shall be recoverable forthwith by the Commissioner upon any change of ownership of land taxed or in the event of the death of the taxpayer from his personal representatives. No penalty for late payment shall be added to any land tax payment of which has been postponed in pursuance of this section in respect of any period of postponement.

Application.

13. This Act shall apply to the land tax levied or payable in aid of the general revenue of the State for the financial year ending on the 30th day of June, 1962 and subsequent financial years.

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

EDRIC BASTYAN, Governor.