



ANNO TRICESIMO

**ELIZABETHAE II REGINAE**

A.D. 1981

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**No. 5 of 1981**

**An Act to exempt certain land used for sport or recreation from rates and taxes;  
and to repeal The Recreation Grounds Taxation Exemption Act, 1910.**

[Assented to 5 March 1981]

BE IT ENACTED by the Governor of the State of South Australia, with  
the advice and consent of the Parliament thereof, as follows:

Short title.

1. This Act may be cited as the "Recreation Grounds Rates and Taxes  
Exemption Act, 1981"

Repeal of  
The Recreation  
Grounds  
Taxation  
Exemption  
Act, 1910.

2. The Recreation Grounds Taxation Exemption Act, 1910, is repealed.

Interpretation.

3. In this Act—

"rates and taxes" means rates and taxes imposed by or under any Acts of  
Parliament but does not include a charge imposed for water supplied  
or services provided.

Exemption of  
certain land  
from payment  
of rates.

4. (1) Subject to subsection (2), land is exempt from rates and taxes  
if—

(a) the land—

(i) is vested in a council;

or

(ii) is under the care, control or management of a council,

and the public is entitled to access to the land for the purpose of  
sport or recreation;

(b) the land is vested in trustees or in an association and the public is  
entitled, in pursuance of rights granted in perpetuity, to access  
to the land for the purpose of sport or recreation;

(c) the land is occupied under a lease, licence or permit granted by a  
council and is used by the occupier for the purposes of sport or  
recreation.

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(2) The exemption conferred by subsection (1) does not operate unless the whole of the income (if any) derived from the land by the council, trustees or association is applied towards the maintenance, repair or improvement of the land.

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

**K. D. SEAMAN, Governor**