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# ELIZABETHAE II REGINAE

A.D. 1990

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No. 44 of 1990

An Act to amend the Land Tax Act, 1936.

[Assented to 25 October 1990]

The Parliament of South Australia enacts as follows:

## Short title

1. (1) This Act may be cited as the *Land Tax Act Amendment Act, 1990*.
- (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, 1990.

## Interpretation

3. Section 4 of the principal Act is amended by striking out from subsection (1) the definition of “the metropolitan area”.

## Scale of land tax

4. Section 12 of the principal Act is amended—
  - (a) by striking out subsections (1) and (2) and substituting the following subsection:
    - (1) Subject to this section, land tax is calculated in accordance with the following table:

Taxable Value of Land Subject to Tax	Amount of tax
Not exceeding \$80 000 .....	Nil
Exceeding \$80 000 but not exceeding \$300 000 .....	For every \$100 or fractional part of \$100 of the excess over \$80 000 of the value ... \$0.35
Exceeding \$300 000 but not exceeding \$1 000 000 .....	\$770 plus \$1.50 for every \$100 or fractional part of \$100 of the excess over \$300 000 of the value
Exceeding \$1 000 000 .....	\$11 270 plus \$1.90 for every \$100 or fractional part of \$100 of the excess over \$1 000 000 of the value.;

and

(b) by striking out subsection (5).

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

C. L. LAUCKE, Governor's Deputy