



ANNO PRIMO

ELIZABETHAE II REGINAE

A.D. 1952

No. 47 of 1952.

An Act to amend the Land Tax Act, 1936-1948.

[Assented to 4th December, 1952.]

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

Short titles.

1. (1) This Act may be cited as the "Land Tax Act Amendment Act, 1952".

(2) The Land Tax Act, 1936-1948, as amended by this Act, may be cited as the "Land Tax Act, 1936-1952".

(3) The Land Tax Act, 1936-1948, is hereinafter called "the principal Act".

Incorporation.

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

**Amendment of
s. 4 of
principal Act—
Interpretation.**

3. Section 4 of the principal Act is amended—

(a) by striking out the definition of "additional land tax" :

(b) by striking out the words "additional land tax and" in the definition of "land tax".

**Amendment of
s. 10 of
principal Act—**

4. Section 10 of the principal Act is amended by adding at the end of subsection (1) thereof the following paragraph :—

- (g) land which is owned or occupied without payment by any person or association carrying on an educational institution otherwise than for pecuniary profit, and which is occupied and used solely or mainly for the purposes of such an institution. This exemption shall not extend to land or buildings held as an investment and not being the site or grounds of the institution.

Exemption of educational institution.

5. Section 12 of the principal Act is repealed and the following section enacted in lieu thereof:—

Repeal of s. 12 of principal Act and enactment of other provisions—
Taxes on land and rates.

12. (1) The taxes on land shall be the land tax and the absentee land tax.

(2) The amount of the land tax shall be computed in accordance with the following rates:—

Amount of Land Tax.

Unimproved value of the land to be taken into account pursuant to this Act, for fixing the rate of tax.	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 $1\frac{1}{2}$ d. for each £1 in excess of £5,000
Exceeding £10,000 but not exceeding £20,000	£46 17s. 6d., plus $2\frac{1}{2}$ d. for each £1 in excess of £10,000
Exceeding £20,000 but not exceeding £35,000	£151 0s. 10d., plus $3\frac{1}{2}$ d. for each £1 in excess of £20,000
Exceeding £35,000 but not exceeding £50,000	£369 15s. 10d., plus $4\frac{1}{2}$ d. for each £1 in excess of £35,000
Exceeding £50,000 but not exceeding £65,000	£651 0s. 10d., plus $5\frac{1}{2}$ d. for each £1 in excess of £50,000
Exceeding £65,000 but not exceeding £80,000	£994 15s. 10d., plus $6\frac{1}{2}$ d. for each £1 in excess of £65,000
Exceeding £80,000	£1,401 0s. 10d., plus $7\frac{1}{2}$ d. for each £1 in excess of £80,000

(3) The absentee land tax shall be an amount equal to twenty per centum of the land tax and shall be payable on all land owned by an absentee, in addition to the land tax on that land.

(4) Except as otherwise provided in this Act the amount of the land tax and of the absentee land tax payable by

a taxpayer shall be based upon the unimproved value of all land owned by the taxpayer.

Enactment of
ss. 12a and
12b of principal
Act—

Partially
exempt land.

6. The following sections are enacted and inserted in the principal Act after section 12 thereof:—

12a. (1) Where the Commissioner is satisfied with respect to any land which is not exempt from land tax under section 10 of this Act that—

- (a) that land is used or has been acquired for the purpose of being used and is intended to be used wholly or mainly for any purpose which in the Commissioner's opinion is a charitable, educational, benevolent, religious or philanthropic purpose (whether or not the purpose is charitable within the meaning of any rule of law); or
- (b) that the whole of the net income from the land is or will be applied to any such purpose as mentioned in paragraph (a) of this subsection; or
- (c) that part of the land is used or has been acquired for the purpose of being used and is intended to be used as mentioned in paragraph (a) of this subsection and the whole of the net income from the other part is or will be applied as mentioned in paragraph (b) of this subsection,

he may by notice in the *Gazette* declare that land to be partially exempt from land tax.

(2) The land tax on any land which is so declared to be partially exempt shall be as follows:—

- (a) where the unimproved value of that land does not exceed £5,000—three farthings in the pound;
- (b) where the unimproved value of that land exceeds £5,000—fifteen pounds twelve shillings and sixpence plus one penny halfpenny for each £1 in excess of £5,000.

(3) Land which is partially exempt from land tax under this section—

- (a) shall be separately assessed and taxed and shall not be taken into account in fixing the rate of tax on any other land owned by the same owner;
- (b) shall not be chargeable with absentee land tax.

(4) If the Commissioner is of opinion that any land declared to be partially exempt from land tax has ceased

to be used for any such purpose as mentioned in subsection (1) of this section or that the net income from any land is not or will not be applied to purposes mentioned in that subsection he may by notice in the *Gazette* cancel the declaration made under that subsection in relation to that land, and the partial exemption of the land shall thereupon cease.

(5) No proceedings shall be taken in any court to compel the Commissioner to make any declaration under this section, or to review, set aside or vary any decision or notice of the Commissioner under this section.

12b. Land which is owned by a municipal corporation or district council and is not wholly exempt from land tax under any enactment shall be deemed to be partially exempt from land tax and shall be taxable at the rates prescribed by section 12a of this Act.

Land of local authorities.

7. Section 13 of the principal Act is amended by striking out all words therein commencing with the words "one shilling" in the third line and inserting in lieu thereof the words "five shillings, no land tax shall be payable".

Amendment of s. 13 of principal Act—
Minimum tax.

8. Section 14 of the principal Act is amended by striking out the words "the additional land tax and" in the third line of subsection (1) and in the first line of subsection (2).

Amendment of s. 14 of principal Act—
Provisions as to land tax to apply to absentee land tax.

9. Section 15 of the principal Act is amended—

(a) by striking out the words "amounting in value to more than five thousand pounds" in the second line :

Amendment of s. 15 of principal Act—
Tax in case of more owners than one.

(b) by striking out the word "additional" in the third line of subsection (1) and in the third line of subsection (2).

10. Section 16 of the principal Act is amended—

(a) by striking out the words "amounting in value to more than five thousand pounds" in the first and second lines of subsection (1) :

Amendment of s. 16 of principal Act—
Land tax in case of trustees.

(b) by striking out the word "additional" in the fourth and seventh lines of subsection (1).

11. Section 18 of the principal Act is amended by striking out the words "and additional land tax" in the second line thereof.

Amendment of s. 18 of principal Act—
Consequential amendment.

Amendment of
s. 19 of
principal Act—
Consequential
amendment.

12. Section 19 of the principal Act is amended by striking out in the sixteenth and seventeenth lines the words “ additional land tax ”.

Amendment of
s. 32 of
principal Act—
Consequential
amendment.

13. Section 32 of the principal Act is amended by striking out the words “ or additional land tax ” in the first and second lines.

Amendment of
s. 42 of
principal Act—
Consequential
amendment.

14. Section 42 of the principal Act is amended by striking out the word “ additional ” in the eighth line of subsection (1).

Amendment of
s. 43 of
principal Act—
Consequential
amendment.

15. Section 43 of the principal Act is amended by striking out the word “ additional ” in the fourth line.

Amendment of
s. 44 of
principal Act—
Consequential
amendment.

16. Section 44 of the principal Act is amended by striking out the word “ additional ” in the eighth line of subsection (1).

Amendment of
s. 66 of
principal Act—
Consequential
amendment.

17. Section 66 of the principal Act is amended by striking out the word “ additional ” in the first and second lines of subsection (2).

Operation of
Act.

18. This Act shall apply to the land tax levied in aid of the general revenue of the State for the financial year 1952-1953 and subsequent financial years.

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

J. M. NAPIER, Lieutenant-Governor.