



ANNO TRICESIMO QUARTO

ELIZABETHAE II REGINAE

A.D. 1985

No. 79 of 1985

An Act to amend the Land Tax Act, 1936.

[Assented to 22 August 1985]

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. (1) This Act may be cited as the "Land Tax Act Amendment Act, 1985".

(2) The Land Tax Act, 1936, is in this Act referred to as "the principal Act".

Commencement.

2. This Act shall be deemed to have come into operation at midnight on the thirtieth day of June, 1985.

Amendment of
s. 12—
Scale of land tax.

3. Section 12 of the principal Act is amended by striking out subsection (1) and substituting the following subsection:

(1) Subject to this section, land tax shall be computed in accordance with the following scale:

Taxable Value of Land Subject to Tax	Amount of Tax
Not Exceeding \$40 000	Nil
Exceeding \$40 000 but not exceeding \$80 000	4c for each \$10 or fractional part of \$10 over \$40 000
Exceeding \$80 000 but not exceeding \$120 000	\$160 plus 10c for each \$10 or fractional part of \$10 over \$80 000
Exceeding \$120 000 but not exceeding \$160 000	\$560 plus 15c for each \$10 or fractional part of \$10 over \$120 000
Exceeding \$160 000 but not exceeding \$200 000	\$1 160 plus 20c for each \$10 or fractional part of \$10 over \$160 000
Exceeding \$200 000	\$1 960 plus 24c for each \$10 or fractional part of \$10 over \$200 000.

4. Section 12a of the principal Act is amended by striking out subsection (2) and substituting the following subsection:

Amendment of
s. 12a—
Partially exempt
land.

(2) The land tax on any land that is partially exempt from land tax under this section shall be as follows:

(a) if the taxable value of the land does not exceed \$40 000—
Nil;

(b) if the taxable value of the land exceeds \$40 000—2c for each \$10 or fractional part of \$10 by which the taxable value of the land exceeds \$40 000.

5. Section 13 of the principal Act is amended:

Amendment of
s. 13—
Minimum tax.

(a) by striking out from subsection (1) the passage “two dollars and fifty cents” and substituting the passage “\$5”;

and

(b) by striking out from subsection (2) the passage “two dollars and fifty cents” and substituting the passage “\$5”.

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

D. B. DUNSTAN, Governor