

Information Circular No: 61

Land Tax Act 1936

Land Tax Variation Regulations 2013

Prescribed Associations

Issued 27 June 2013

Pursuant to Section 4(1)(k) of the *Land Tax Act 1936*, land owned by an association may be eligible for an exemption from land tax, subject to certain criteria being satisfied.

As part of the 2013-14 Budget, the Government announced an extension of the scope of land tax exemptions available to various not-for-profit associations that provide services or support to the community or a sector of the community.

The Land Tax Variation Regulations 2013 were promulgated today and will apply to land held from 30 June 2013.

Accordingly, associations that provide services or support to the community, or a sector of the community, in the areas of literature, science, languages, the arts or the preservation of historical, traditional or cultural heritage, or for a similar purpose, may now be eligible for a land tax exemption on the land used for these activities, subject to certain criteria being satisfied.

Eligible associations will need to complete an [Application for Exemption Pursuant to Section 4 of the Land Tax Act 1936](#), available from the forms page on: www.revenuesa.sa.gov.au, and return it to RevenueSA with all the required documentation.

Associations that have their initial application for exemption approved by RevenueSA will not need to apply for an exemption every year.

Eligible associations will need to notify RevenueSA if their eligibility for exemption changes.

Further Information

Further information regarding these matters can be obtained from RevenueSA.

Location	RevenueSA State Administration Centre 200 Victoria Square East ADELAIDE SA 5000
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