

# NOTICE OF LAND TAX ASSESSMENT

ABN 19 040 349 865  
Land Tax Act 1936

**2007/2008 FINANCIAL YEAR ASSESSMENT OF LAND OWNED AS AT 30 June 2007**

**OWNERSHIP NUMBER**  
01234567

C J CITIZEN  
GPO BOX 1353  
ADELAIDE SA 5001

**DUE DATE**  
19/11/2007

Refer to the reverse of this Notice or [www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au) for further information and contact details.

Notify RevenueSA if the above address is incorrect.

ASSESSMENT NUMBER	LOCATION	TAXABLE SITE VALUE	ARREARS/ CREDITS	CURRENT TAX	BALANCE
1234567890	1 MAIN RD ADELAIDE SA 5000	225,000	\$0.00	\$345.00	\$345.00

# SAMPLE ONLY

**TOTAL TAXABLE SITE VALUE 225,000**



Government of South Australia

**Do You Know?**  
A property qualifying as the **Principal Place of Residence** of the owner may not be liable for Land Tax.  
(Refer to the Guide to Land Tax Legislation)

Instalment	1st Instalment	2nd Instalment	3rd Instalment	4th Instalment	OR	Total Amount Due
Amount	\$86.00	\$86.00	\$86.00	\$87.00		\$345.00
Due By	19/11/2007	18/02/2008	19/5/2008	18/8/2008		19/11/2007

LTNx. 0507

DETACH AND RETURN THE PAYMENT REMITTANCE ADVICE WITH YOUR PAYMENT

## NOTICE OF LAND TAX ASSESSMENT

PAYMENT OPTIONS - See reverse

PAYMENT REMITTANCE ADVICE

**OWNERSHIP NUMBER**  
01234567

**DUE DATE**  
19/11/2007

**REFERENCE NUMBER**  
022 022 222

**TOTAL AMOUNT DUE**  
\$345.00

OR

**INSTALMENT AMOUNT**  
\$86.00

## CUSTOMER SERVICE CHARTER

RevenueSA aims to provide an efficient and responsive service, and will ensure that your privacy and confidentiality is respected. During the period October to March, RevenueSA experiences a major increase in Land Tax enquiries. As a result, delays may occur. Our staff are dedicated to resolving enquiries and strive at all times to respond in the shortest possible time.

## FURTHER ENQUIRIES

More detailed information regarding Land Tax, including an example of the method of calculation, can be found in the Guide to Land Tax Legislation (Guide) or at [www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au). Enquiries can be directed to:

**Phone:** (08) 8204 9870 between 8.30am and 5.00pm (on South Australian business days)

**Mail:** GPO Box 1647, Adelaide SA 5001

**Email:** [landtax@saugov.sa.gov.au](mailto:landtax@saugov.sa.gov.au)

**Fax:** (08) 8207 2100

## CHANGE OF ADDRESS

Change of address details can be advised online at [www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au) or via the enquiry methods mentioned above.

## CHANGE OF OWNERSHIP

RevenueSA does not apportion Land Tax between the vendor and the purchaser. Please refer any enquiries regarding property settlement payments to your land conveyancer.

## OBJECTION TO SITE VALUE

You may object to the valuation referred to in this notice within 60 days after the date of service of this notice.

### But Note:

- (a) if you have previously received a notice or notices under the *Land Tax Act 1936* referring to the valuation and informing you of a 60 day objection period, the objection period is 60 days after service of the first such notice;
- (b) you may not object to the valuation if the Valuer-General has already considered an objection by you to that valuation.

Your objection must contain a full and detailed statement of the grounds on which the objection is based. Your objection can be directed to:

**In Person:** State Valuation Office, 101 Grenfell Street, Adelaide SA 5000

**Mail:** GPO Box 1354, Adelaide SA 5001

**Email:** [objections@saugov.sa.gov.au](mailto:objections@saugov.sa.gov.au)

**Objection to Valuation Enquiries:** Phone: 1300 653 345

**Please Note:** If you lodge a site value objection, the Land Tax must still be paid in accordance with the Due Date shown hereon - any reduction of Land Tax resulting from the objection will be provided by way of refund on receipt of a written request.

## SHACK SITES

Refer to the Guide or [www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au) for further information.

## LAND HELD ON TRUST

Refer to the Guide or [www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au) for further information.

## EXEMPTIONS

Exemptions from Land Tax are available. For exemption categories and/or further details, refer to the Guide or [www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au).

## PENALTIES AND INTEREST FOR LATE PAYMENT

The *Taxation Administration Act 1996* (Act) allows for a flat penalty tax of 75% of the unpaid tax to be imposed in instances of the deliberate non-payment of tax, or 25% for any other situation. The Commissioner of State Taxation has exercised discretion to reduce the 25% penalty tax to the rate of 5% of the annual primary Land Tax outstanding provided the further assessment is paid in full by the due date. The Act also allows for interest to be imposed on unpaid tax on a daily basis from the Due Date until the date the tax is paid.

## GST

Land Tax is **not** subject to GST.

## INSTALMENT OPTION

Payment by four quarterly instalments is available. If the instalment option is chosen, failure to meet any instalment payment by its due date will result in the unpaid remainder of the full Land Tax becoming immediately due and payable, with penalty tax and interest (if applicable) being charged on the full amount unpaid.

Please note: (a) Instalment advice Notices **will include** any land sold during the financial year of assessment. As the owner at midnight 30 June, you are liable to pay the Land Tax assessed for the forthcoming year. Please refer to the Guide which accompanies this Notice for further information.

(b) Depending on the date of issue, date(s) for payment of this Notice may fall due in the following financial year.

## PAYMENT OPTIONS: Credit Card limit of \$2,000 per Payment Remittance Advice.



For internet or telephone banking contact your participating financial institution to make payment from your nominated savings, cheque or credit card account (Visa or Mastercard). Quote **BPay Biller Code 47407** and the Reference Number appearing on the Payment Remittance Advice.



To pay 24 hours a day, using most push button phones, call **1300 669 344** using Visa or Mastercard. Quote the Reference Number appearing on the Payment Remittance Advice.



To make payment by mail return the Payment Remittance Advice with your cheque or money order made payable to the Commissioner of State Taxation to:

RevenueSA  
Locked Bag 555  
Adelaide SA 5001



service sa



BPOINT

Biller Code: 35420



Biller ID: 428464



If paying in person at any business displaying the above logos, present this entire Notice with your cash, cheque, money order or credit card (Visa or Mastercard). The Reference Number appears on the Payment Remittance Advice.

Note: BPoint outlets do not accept cheques or money orders.