



SECTION 4 EXEMPTION INFORMATION SHEET

This sheet details the criteria under Section 4 of the *Land Tax Act 1936* (the "Act") for which land may be eligible for exemption from land tax. To be exempt, all the criteria in any one of the categories below must be satisfied.

Under Part 3 of the Application of Exemption Pursuant to Section 4 of the *Land Tax Act 1936* form, tick the applicable category box.

- Category A** Land of the Crown that is not subject to -
- (i) a perpetual lease; or
 - (ii) an agreement for sale or right of purchase.
- Category B** Park land, public roads, public cemeteries, and other public reserves.
- Category C** Land used solely for religious purposes, or used solely for the purposes of a hospital subsidised by the Government of the State, or used by any library or other institution administered by the Libraries Board of South Australia.
- Category D** Land that is -
- (i) owned by an association whose objects are or include the supplying to necessitous or helpless persons of living accommodation, food, clothing, medical treatment, nursing, pre-maternity or maternity care, or other help, either without cost to such persons or in return for payments or services the amount or value of which is in the Commissioner's opinion substantially less than the value of the accommodation, food, clothing, treatment, nursing, care or help supplied; and
 - (ii) solely or mainly used for all or any such purposes.
- Category E** Land that is -
- (i) owned by an association which receives an annual grant or subsidy from money voted by Parliament; and
 - (ii) in the Commissioner's opinion, solely or mainly used for the purposes for which the grant or subsidy is made.
- Category F** Land that is let to or occupied by an association of the kind mentioned in category D or E, and that is used solely or mainly for purposes mentioned in those paragraphs, and for which the association pays either no rent or other sum or a rent or other sum that in the Commissioner's opinion is a nominal one.
- Category G** Land that -
- (i) is owned by an association whose object is, or whose objects include, the conservation of native fauna and flora; and
 - (ii) is in the opinion of the Commissioner used, without profit to the association or any other person, solely or mainly as a reserve for the purpose of conserving native fauna or flora.
- Category H** Land that is owned or occupied without payment by any person or association carrying on an educational institution otherwise than for pecuniary profit, and that is occupied and used solely or mainly for the purposes of such an institution (but this exemption does not extend to land or buildings held as an investment and not being the site or grounds of the institution).



Category I Land that is owned by -
(i) a municipal or district council; or
(ii) a controlling authority established under Part 19 of the Local Government Act 1934; or
(iii) the Renmark Irrigation Trust.

Category J Land that is owned by an association that is established for a charitable, educational, benevolent, religious or philanthropic purpose (whether or not the purpose is charitable within the meaning of any rule of law) and is declared by the Commissioner to be exempt from land tax on the ground -
(i) that the land is or is intended to be used wholly or mainly for that purpose; or
(ii) that the whole of the net income (if any) from the land is or will be used in furtherance of that purpose.

Where land is owned on behalf of a trust, it is the trust - and not the owner of the land - which must be established for the above listed purposes.

Category K(i) Land that is owned by a sporting association other than residential land and vacant land.

Category K(ii) Land that is owned by a racing association other than residential land and vacant land.

Category K(iii) Land that is owned by an association of former members of the armed forces or of dependents of former members of the armed forces that holds the land for the social or recreational purposes of its members.

Category K(iv) Land that is owned by an association of employers or employees, registered under a law of the Commonwealth or of the State relating to industrial conciliation and arbitration that occupies the land for the purposes of the association.

Category K(v) Land that is owned by an association that holds the land wholly or mainly for the recreation of the local community.

Category K(vi) Land that is owned by an association that holds the land for the purpose of agricultural shows, and exhibitions of a similar nature.

Category K(vii) Land that is owned by an association that holds the land for the purpose of preserving buildings or objects of historical value on the land.

Category K(viii) Land that is owned by a prescribed association or an association of a prescribed kind.

An association is of a prescribed kind if it holds land wholly or mainly for the purpose of providing services or support to the community, or a sector of the community, in relation to literature, science, languages, the arts, the preservation of historical, traditional or cultural heritage, or for a similar purpose.

For all Category K exemptions the following must also be satisfied:

The whole of the net income (if any) from the land must be used in furtherance of the objects of the association and not for securing a pecuniary profit for the association or any of its members.