

**SOUTH AUSTRALIA**



**RevenueSA**

**Land Tax**

**Circular No. 195**

**LAND TAX (INTENSIVE AGISTMENT) AMENDMENT ACT 1999**

The *Land Tax (Intensive Agistment) Amendment Act 1999*, assented to on 2 December 1999, amends the *Land Tax Act 1936* (“the Act”) to include the intensive agistment of declared livestock within the definition of “business of primary production” for the purpose of exemption from land tax.

Section 4 of the Act provides an exemption for land used for primary production, providing:

- the parcel of land is not less than 0.8 hectare in area;
- the land is used wholly or mainly for the business of primary production; and
- where the land is within the metropolitan area, that the principal business of the owner of the land is that of primary production (essentially the area from approximately Willunga, south of Adelaide to Gawler, north of Adelaide, and from the coast line in the west to the inner Mt Lofty Ranges in the east and separately, parts of Mt Gambier).

Section 2 of the Act is amended to define the “business of primary production” as the business of agriculture, pasturage, horticulture, viticulture, apiculture, poultry farming, dairy farming, forestry or any other business consisting of the cultivation of soils, the gathering of crops, the rearing of livestock or the propagation and harvesting of fish or other aquatic organisms and including the intensive agistment of declared livestock.

“declared livestock” is inserted and defined in section 2 as:-

- a) cattle, sheep, pigs or poultry; or
- b) any other kind of animal prescribed by the Regulations for the purposes of this definition.

Further information regarding these amendments may be obtained from RevenueSA.

**FURTHER INFORMATION**

***Location***

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3 December 1999

COMMISSIONER OF STATE TAXATION

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