

SOUTH AUSTRALIA



STATE TAXATION OFFICE

**Land Tax**

**Circular No. 91**  
**(Replaces Circular No. 62)**  
**replaced by Circular No. 121**

**RATES OF LAND TAX 1993-94**

The rates of land tax effective as at 30 June, 1993 for the 1993-94 financial year are as follows:-

<b>Taxable Value of Land Subject to Tax</b>	<b>Amount of Tax</b>
Not exceeding \$80,000 .....	Nil
Exceeding \$80,000 but not exceeding \$300,000 .....	For every \$100 or fractional part of \$100 of the excess over \$80,000 of the value...\$0.35
Exceeding \$300,000 but not exceeding \$1,000,000 .....	\$770 plus \$1.65 for every \$100 or fractional part of \$100 of the excess over \$300,000 of the value.
Exceeding \$1,000,000 .....	\$12,320 plus \$3.70 for every \$100 or fractional part of \$100 of the excess over \$1,000,000 of the value.

Advice will be given of any subsequent rate change.