

LAND TAX RELIEF FOR AGED CARE FACILITIES

As part of the State Budget, handed down today 4 June 2009, the Government announced that land tax relief will be provided for land used for residential care facilities which are approved under the Commonwealth *Aged Care Act 1997* effective from the 2009-2010 financial year.

Relief will be provided by way of *ex gratia* payment in respect of those aged care facilities that do not already receive the benefit of a land tax exemption.

ELIGIBILITY CRITERIA

Full *ex gratia* relief from land tax will be available if the whole of the relevant land is used for the provision of residential care by an authorised provider within the meaning of the *Aged Care Act 1997* (Commonwealth).

Partial *ex gratia* relief from land tax will be available if land has a dual use, for example where aged care facilities and a private hospital which caters to a broader range of patients are located on the same land.

In these cases, partial relief will be calculated by reducing the taxable value of the land by an amount equal to the value of that part of the land used for the provision of residential care by the authorised provider.

'Residential care' has the same meaning as in the *Aged Care Act 1997*.

FURTHER INFORMATION

Further information regarding these changes can be obtained from RevenueSA.

Location

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COMMISSIONER OF STATE TAXATION

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