

SOUTH AUSTRALIA



STATE TAXATION OFFICE

Land Tax

**Circular No. 49
(formerly LT Circular No. 5)**

RATES OF LAND TAX - 1991/92

This circular provides the rates of Land Tax effective as at 30 June, 1991 for the 1991/92 financial year.

Taxable Value of Land Subject to Tax	Amount of Tax
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 \$1.50 for every \$100 or fractional part of \$100 of the excess over \$300,000 of the value
Exceeding \$1,000,000	\$11,270 plus \$2.30 for every \$100 or fractional part of \$100 of the excess over \$1,000,000 of the value

Each successive rate change will be updated as it occurs.

5 December, 1991

COMMISSIONER OF LAND TAX