

SOUTH AUSTRALIA



STATE TAXATION OFFICE

Land Tax

Circular No. 121
(Replaces Circular No. 91)

RATES OF LAND TAX 1994-95

The rates of land tax effective as at 30 June, 1994 for the 1994-95 financial year are as follows:-

Taxable Value of Land Subject to Tax	Amount of Tax
Not exceeding \$50,000	Nil
Exceeding \$50,000 but not exceeding \$300,000.....	\$0.35 for every \$100 or fractional part of \$100 of value in excess of \$50,000
Exceeding \$300,000 but not exceeding \$1,000,000	\$875 plus \$1.65 for every \$100 or fractional part of \$100 of value in excess of \$300,000
Exceeding \$1,000,000.....	\$12,425 plus \$3.70 for every \$100 or fractional part of \$100 of the value in excess of \$1,000,000

Advice will be given of any subsequent rate change.

November, 1994

COMMISSIONER OF LAND TAX