

SOUTH AUSTRALIA



STATE TAXATION OFFICE

**Land Tax**

**Circular No. 62**  
**(Replaces Land Tax Circular No. 5)**  
**replaced by Circular No. 91**

**RATES OF LAND TAX - 1992/93**

This circular provides the rates of Land Tax effective as at 30 June 1992 for the 1992/93 financial year.

<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 \$2.80 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.

19 November, 1992

COMMISSIONER OF LAND TAX