

**LAND TAX (AMENDMENT) ACT.**

**New South Wales**



ANNO VICESIMO QUARTO

**ELIZABETHÆ II REGINÆ**

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**Act No. 83, 1975.**

**An Act to amend the Land Tax Act, 1956, to authorise certain rebates of land tax. [Assented to, 10th December, 1975.]**

**BE**

*Land Tax (Amendment).*

**B**E it enacted by the Queen's Most Excellent Majesty, by **No. 83, 1975**  
 and with the advice and consent of the Legislative  
 Council and Legislative Assembly of New South Wales in  
 Parliament assembled, and by the authority of the same, as  
 follows:—

**1.** This Act may be cited as the "Land Tax (Amendment) **Short title.**  
 Act, 1975".

**2.** (1) This section and section 1 commence on the date **Commence-**  
 of assent to this Act. **ment.**

(2) Section 3 commences on 31st December, 1975.

**3.** The Land Tax Act, 1956, is amended as specified in **Amendment**  
 the Schedule. **of Act No.**  
**27, 1956.**

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**SCHEDULE.**
**Sec. 3.****AMENDMENTS OF THE LAND TAX ACT, 1956**

(1) Section 3 (2)—

Omit "one dollar", insert instead "ten dollars".

(2)

## No. 83, 1975 (2) Sections 3B, 3C—

After section 3A, insert :—

Deduction  
where only  
one  
residential  
unit in  
building.

3B. Where the Commissioner is satisfied—

- (a) that a particular residential unit is the only residential unit in the building of which it forms part;
- (b) that at least one other flat in that building is used and occupied for residential purposes, and for no other purpose, by a person other than a joint owner, or a shareholder, referred to in paragraph (b) of the definition of "Residential unit" in section 3 (1) of the Principal Act; and
- (c) that there is such a joint owner or shareholder who, if the flat were vacant, would be entitled to occupy it by virtue of being such a joint owner or shareholder,

section 3A (subsection 3 (a) excepted) applies in respect of the residential unit referred to in paragraph (a).

Deduction  
in respect  
of certain  
flats.

3c. (1) In this section—

"flat" does not include a residential unit;

"prescribed proportion" means, in relation to a flat—

- (a) the proportion specified in respect of that flat in an application made under subsection (3); or
- (b) where the Commissioner is not satisfied that the proportion referred to in paragraph (a) is a fair and

reasonable

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reasonable proportion for that flat No. 83, 1975  
—the proportion that the floor area  
of the flat bears to the total floor  
area (including the floor area of the  
flat) of all the buildings on the  
parcel of land on which the flat is  
situated.

(2) Subject to this section, but notwithstanding any other provisions of this Act or the provisions of any other Act, the amount of land tax payable in respect of the year commencing on 1st January, 1976, or any succeeding year, in respect of land on which is situated a flat or a building of which a flat forms part is the amount that, but for this section, would be payable under section 3, less an amount that bears the prescribed proportion for the flat to the amount that, but for this section, would be the tax payable in respect of that land.

(3) A reduction under subsection (2) does not apply in respect of a flat—

- (a) unless the flat is used and occupied by the owner of the land as his principal place of residence in accordance with section 3 (3) of the Principal Act and for no other purpose;
- (b) unless the occupier of the flat is the owner, or one of the owners, of the land on which is situated the flat or, as the case may be, the building of which the flat forms part;
- (c) unless all the owners of that land apply, in a form approved by the Commissioner, for a reduction under this section specifying the proportion that, in their opinion, is a fair

(2)

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and reasonable proportion of the unimproved value of the land to be attributed to that flat;

(d) unless the area of the parcel of land on which is erected the flat or, as the case may be, the building of which the flat forms part is not more than 2,100 square metres; or

(e) if the owner of that land is—

(i) a company; or

(ii) a company jointly with another person or other persons,

not being a trustee company acting in its representative capacity.

(4) Notwithstanding any other provisions of this Act or the provisions of any other Act, where a reduction of land tax in respect of a flat is not authorised by subsection (2) by reason only that the area of the parcel of land on which is erected the flat or, as the case may be, the building of which the flat forms part exceeds 2,100 square metres the amount of land tax payable in respect of the year commencing on 1st January, 1976, or any succeeding year is the amount that, but for this subsection, would be payable under section 3 less an amount equal to the prescribed proportion for the flat of an amount that bears to the land tax that, but for this subsection, would be payable in respect of that land the same proportion as 2,100 square metres bears to the area of the land.

(5)

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(5) For the purposes of subsection (3) (a), No. 83, 1975  
 a flat does not cease to be used and occupied by a person  
 as his principal place of residence, and for no other  
 purpose, by reason of the occupation under lease or  
 license for residential purposes of not more than one  
 room in the flat.

**(3) Section 5—**

After section 4, insert :—

5. (1) This section applies to—

- (a) the State Superannuation Board ;
- (b) the Local Government Superannuation Board ;
- (c) the Transport Retirement Board ;
- (d) the New South Wales Retirement Board ;
- (e) the Sydney Cove Redevelopment Authority ;
- (f) the Albury-Wodonga (New South Wales) Corporation ;
- (g) a corporation constituted under section 4 of the Growth Centres (Development Corporations) Act, 1974 ;
- (h) The Housing Commission of New South Wales ;
- (i) the New South Wales Planning and Environment Commission ;
- (j) the Builders Licensing Board ; and

Land tax  
 liability  
 of certain  
 corpora-  
 tions.

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- (k) any public corporation declared by the Governor by order published in the Gazette to be a corporation to which this section applies.

(2) Notwithstanding any other provisions of this Act or the provisions of any other Act, the amount of land tax payable by a corporation to which this section applies is the total of the amounts of land tax that would be payable by the corporation if those amounts were—

- (a) calculated separately in respect of each parcel of land that is not exempt from taxation; and
- (b) so calculated in the case of each such parcel as if it were the only land owned by the corporation.