

**LAND TAX MANAGEMENT (AMENDMENT)  
ACT.**

**New South Wales**



ANNO VICESIMO QUARTO

**ELIZABETHÆ II REGINÆ**

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**Act No. 97, 1975.**

An Act to alter the incidence of land tax in certain respects and to revise the level at which the general exemption from land tax applies; for these and other purposes to amend the Land Tax Management Act, 1956. [Assented to, 17th December, 1975.]

**BE**

*Land Tax Management (Amendment).*

**No. 97, 1975** **BE** it enacted by the Queen's Most Excellent Majesty, by 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:—

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

**Commencement.** 2. (1) Section 1 and this section commence on the date of assent to this Act.

(2) Section 3 shall be deemed to have commenced on 31st December, 1974.

(3) Section 4 commences on 31st December, 1975.

**Amendment of Act No. 26, 1956.** 3. The Land Tax Management Act, 1956, is amended in the manner specified in Schedule 1.

**Further amendment of Act No. 26, 1956.** 4. The Land Tax Management Act, 1956, is further amended in the manner specified in Schedules 2–6, both inclusive.

**Sec. 3.** **SCHEDULE 1.**

**AMENDMENT OF LAND TAX MANAGEMENT ACT, 1956.**

(1) Section 10 (1) (s)—

Omit "declared.", insert instead :—

declared;

(t) with respect to taxation leviable or payable in respect of the year commencing on 1st January, 1975, or any succeeding year, land owned by a rural society registered under the Co-operation

**SCHEDULE**

*Land Tax Management (Amendment).*SCHEDULE 1—*continued.*

No. 97, 1975

AMENDMENT OF LAND TAX MANAGEMENT ACT,  
1956—*continued.*

Act, 1923, other than land in respect of which the society is jointly assessable with a public company that is not a company to which a declaration under paragraph (s) relates;

## (2) Section 10 (1B)—

After “1961”, insert “, or is a recognised company within the meaning of that Act”.

## (3) Section 10 (1C)—

Omit “paragraphs (q) and (s) of subsection (1)”, insert instead “subsection (1) (q), (s) and (t)”.

## SCHEDULE 2.

Sec. 4.

AMENDMENTS TO PART I OF THE LAND TAX MANAGEMENT  
ACT, 1956.

## (1) Section 3 (1), definition of “Flat”—

After “dwelling”, insert “whether the room or suite is a detached building or forms part of a building”.

(2) Section 3 (1), definition of “Land used for primary  
production”—

Omit “or” where fourthly occurring.

## SCHEDULE

*Land Tax Management (Amendment).*

No. 97, 1975

SCHEDULE 2—*continued.*AMENDMENTS TO PART I OF THE LAND TAX MANAGEMENT ACT, 1956—*continued.*

(3) Section 3 (1), definition of “Land used for primary production”—

Omit “honey,”, insert instead :—

honey;

(d) a nursery within the meaning of the Horticultural Stock and Nurseries Act, 1969, being a nursery in respect of which a person is registered under that Act as a nurseryman; or

(e) the propagation for sale of mushrooms, orchids or flowers,

(4) Section 3 (1), definition of “Residential unit”—

Omit “for residential purposes”, insert instead “as his principal place of residence”.

(5) Section 3 (2)—

Omit “for residential purposes” where firstly and secondly occurring, insert instead “as his principal place of residence”.

(6) Section 3 (3)—

After section 3 (2), insert :—

(3) For the purposes of this Act, in respect of any year in respect of which taxation is leviable or payable, land is not used or occupied as the principal place of residence of a person unless—

(a) that land and no other land has, since before the first day of July that last preceded the

SCHEDULE

*Land Tax Management (Amendment).***SCHEDULE 2—continued.****No. 97, 1975****AMENDMENTS TO PART I OF THE LAND TAX MANAGEMENT ACT, 1956—continued.**

commencement of that year, been continuously used and occupied by that person for residential purposes and for no other purpose; or

- (b) in any other case, the Commissioner is satisfied that the land is used and occupied by that person as his principal place of residence.

**SCHEDULE 3.****Sec. 4.****AMENDMENTS TO PART III OF THE LAND TAX MANAGEMENT ACT, 1956.**

- (1) (a) Section 9 (3) (b)—

Omit “twenty-one thousand dollars” wherever occurring, insert instead “thirty thousand dollars”.

- (b) Section 9 (3) (b)—

Omit “twenty-eight thousand dollars”, insert instead “sixty thousand dollars”.

- (c) Section 9 (3) (b)—

Omit “three dollars”, insert instead “one dollar”.

- (d) Section 9 (3) (c)—

Omit “twenty-one thousand dollars” wherever occurring, insert instead “thirty thousand dollars”.

**SCHEDULE**

**SCHEDULE 3—continued.****AMENDMENTS TO PART III OF THE LAND TAX MANAGEMENT ACT, 1956—continued.**

## (2) (a) Section 10 (1)—

Omit “shall be exempt”, insert instead “shall, subject to sections 10B, 10C, 10D and 10E, be exempt”.

## (b) Section 10 (1) (b)—

Omit “as amended by subsequent Acts”, insert instead “or a pastures protection board constituted under the Pastures Protection Act, 1934”.

## (c) Section 10 (1) (c)—

Omit “, or any private hospital or rest home licensed under the Private Hospitals Act, 1908, as amended by subsequent Acts”.

## (d) Section 10 (1) (f)—

After “land” wherever occurring, insert :—

(not being land used to make a pecuniary profit).

## (e) Section 10 (1) (g)—

After section 10 (1) (g) (vii), insert :—

(viii) a private hospital or nursing home within the meaning of the Private Hospitals Act, 1908, not carried on for pecuniary profit;

(ix) an authorised hospital within the meaning of the Mental Health Act, 1958, not carried on for pecuniary profit;

*Land Tax Management (Amendment).*SCHEDULE 3—*continued.*

No. 97, 1975

**AMENDMENTS TO PART III OF THE LAND TAX MANAGEMENT ACT, 1956—*continued.*****(f)** Section 10 (1) (r)—

Omit “1974”, insert instead “1976”.

**(g)** Section 10 (1) (r)—

Omit “for residential purposes” wherever occurring, insert instead “as his principal place of residence”.

**(h)** Section 10 (1) (r)—

Omit “for those purposes” wherever occurring, insert instead “as his principal place of residence”.

**(i)** Section 10 (1)—

After section 10 (1) (t), insert :—

**(u)** with respect to taxation leviable or payable in respect of the year commencing on 1st January, 1976, or any succeeding year—a parcel of land exceeding 2,100 square metres in area, but not exceeding 2 hectares in area, where—

**(i)** paragraph (r) (ii) would apply to the land if it did not exceed 2,100 square metres in area; and

**(ii)** subdivision of the land is, immediately before the commencement of that year, prevented by a planning scheme authorised by or under an Act.

**(j)** Section 10 (1D) (b) (i)—

Omit “strata lots”, insert instead “lots under the Strata Titles Act, 1973”.

SCHEDULE

SCHEDULE

**AMENDMENTS TO PART III OF THE LAND TAX MANAGEMENT ACT, 1956—*continued.*****(k) Section 10 (1E), (1EA)—**

Omit section 10 (1E), insert instead—

(1E) In subsection (1) (r) “strata lot” means a lot under the Strata Titles Act, 1973, not being a lot that—

- (a) is owned by a company;
- (b) is owned by or on behalf of a company and is land of which a mortgagee or person by way of security for money is in possession;
- (c) is held by a trustee for or on behalf of a company; or
- (d) in respect of which a company is jointly assessed with any other person.

(1EA) In subsections (1D) and (1E) “company” does not include a trustee company acting in its representative capacity.

**(l) Section 10 (1F)—**

Omit “owner for residential purposes”, insert instead “owner as his principal place of residence”.

**(m) Section 10 (1F)—**

Omit “for those purposes”, insert instead “as his principal place of residence”.

**SCHEDULE**



*Land Tax Management (Amendment).***SCHEDULE 3—continued.**

No. 97, 1975

**AMENDMENTS TO PART III OF THE LAND TAX MANAGEMENT ACT, 1956—continued.****(n) Section 10 (2)—**

Omit section 10 (2), insert instead :—

**(2) Where—**

- (a) a building is erected on land to which the provisions of subsection (1) (g) (iii) or of section 10B (2), 10C (a) or 10D (2) would apply if the building were solely occupied by the persons or bodies referred to in those provisions; and
- (b) the building is partly used or occupied, or is intended to be partly used or occupied, by persons other than those persons or bodies,

the unimproved value of that land shall, for the purposes of the assessment of those persons or bodies, be reduced to an amount which bears the same proportion to that unimproved value as the rental value of the part so used or occupied, or intended to be so used or occupied, by those other persons bears to the total rental value of the building.

**(o) Section 10 (5)—**

After section 10 (4), insert—

- (5) Where a parcel of land would, but for the fact that it exceeds 2 hectares in area, be exempted under subsection (1) (u), the unimproved value of that parcel shall, for assessment purposes, be reduced by an amount that

**SCHEDULE**

*Land Tax Management (Amendment).*

No. 97, 1975

**SCHEDULE 3—continued.****AMENDMENTS TO PART III OF THE LAND TAX MANAGEMENT ACT, 1956—continued.**

bears to that unimproved value the same proportion as 2 hectares bears to the area of that parcel.

**(3) Sections 10A–10E—**

After section 10, insert—

Refund of  
stamp duty  
on certain  
con-  
veyances.

10A. (1) In this section—

“convey” includes transfer;

“corporation” has the same meaning as it has in the Companies Act, 1961;

“prescribed shareholder” in relation to a corporation means—

(a) a shareholder (not being a corporation) in the corporation who, disregarding any proxies or other authorities to vote held by him, is entitled at general meetings of the corporation to exercise voting rights that together amount to more than one-half of the total voting rights of all shareholders entitled to vote at general meetings of the corporation;

(b) a shareholder (not being a corporation) in the corporation where, if no proxies or other authorities to vote are allowed, no shareholder in the corporation is entitled at general meetings of the corporation to exercise more voting rights than any other shareholder in the corporation.

**SCHEDULE**

*Land Tax Management (Amendment).***SCHEDULE 3—continued.**

No. 97, 1975

**AMENDMENTS TO PART III OF THE LAND TAX MANAGEMENT ACT, 1956—continued.**

(2) This section applies to a person in respect of land where—

- (a) at the time the conveyance referred to in paragraph (b) took effect that person was a prescribed shareholder in the corporation so referred to;
- (b) the land was owned by a corporation on 31st December, 1975, and was conveyed after that date by the corporation to that person as equitable owner, or to that person and any other prescribed shareholder or shareholders in the corporation jointly as equitable owners, after that date; and
- (c) the land was, at all times during the period that commenced on 31st December, 1975, and ended when the conveyance took effect, used and occupied by that person as his principal place of residence and for no other purpose; and
- (d) if the conveyance had taken effect on the thirty-first day of December that last preceded the date on which it actually took effect—
  - (i) the land conveyed would, by the operation of section 10 (1) (r) or (u) be exempt from land tax in respect of the year in which the conveyance actually took effect; or
  - (ii) land tax that, but for section 10 (4) or (5), would be leviable or payable in respect of the land for

*Land Tax Management (Amendment).*

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No. 97, 1975SCHEDULE 3—*continued.*AMENDMENTS TO PART III OF THE LAND TAX MANAGEMENT ACT, 1956—*continued.*

the year in which the conveyance actually took effect would be reduced by the operation of section 10 (4) or (5).

(3) For the purpose of assessing land tax in respect of land referred to in subsection (2) that is conveyed on or before 31st December, 1976, the conveyance of that land so referred to shall be deemed to have taken effect on 31st December, 1975.

(4) On application made by a person to whom this section applies, the Commissioner shall, out of money provided by Parliament, pay to that person an amount certified by the Commissioner of Stamp Duties to be the difference between—

(a) the amount of duty under the Stamp Duties Act, 1920, paid and not refunded—

(i) on the agreement for the conveyance to that person of the land in respect of which this section applies; or

(ii) where there is no such agreement—on that conveyance; and

(b) the amount of duty that would have been payable under that Act had that agreement or conveyance, as the case may be, been an agreement under seal referred to in paragraph (2) of the matter relating to an Agreement or Memorandum of an Agreement in the Second Schedule to the Stamp Duties Act, 1920.

SCHEDULE

*Land Tax Management (Amendment).***SCHEDULE 3—continued.**

No. 97, 1975

**AMENDMENTS TO PART III OF THE LAND TAX MANAGEMENT ACT, 1956—continued.**

10B. (1) In this section “prescribed authority” means—

Taxation  
of land  
owned by  
certain  
authorities.

- (a) the State Superannuation Board;
- (b) the Local Government Superannuation Board;
- (c) the Transport Retirement Board;
- (d) the New South Wales Retirement Board;  
and
- (e) the Builders Licensing Board.

(2) Nothing in this Act operates to exempt from taxation under this Act any land owned by a prescribed authority that is not land solely occupied by the authority as offices from which to exercise and perform its powers, authorities, duties and functions.

10C. Nothing in this Act operates to exempt from taxation under this Act any building site redeveloped in accordance with a scheme under Part IV of the Sydney Cove Redevelopment Authority Act, 1968, that is not—

Taxation  
of land  
owned  
by  
Sydney  
Cove  
Redevelop-  
ment  
Authority.

- (a) a building site solely occupied by the Sydney Cove Redevelopment Authority as offices from which to exercise and perform its powers, authorities, duties and functions; or
- (b) a building site that—
  - (i) was so redeveloped by that Authority; or

**SCHEDULE**

*Land Tax Management (Amendment).*

No. 97, 1975

SCHEDULE 3—*continued.*AMENDMENTS TO PART III OF THE LAND TAX MANAGEMENT ACT, 1956—*continued.*

- (ii) was so redeveloped by a lessee from that Authority and would be exempt from taxation under this Act if it were owned by that lessee,

and, as so redeveloped, is used solely for residential purposes.

Taxation of land owned by certain statutory corporations.

10D. (1) In this section "prescribed authority" means—

- (a) the Albury-Wodonga (New South Wales) Corporation;
- (b) a corporation constituted under section 4 of the Growth Centres (Development Corporations) Act, 1974; or
- (c) the New South Wales Planning and Environment Commission in respect of the development of the Sydney South West Sector.

(2) Nothing in this Act operates to exempt from taxation under this Act any land owned by a prescribed authority that is—

- (a) occupied by the authority as offices from which to exercise and perform its powers, authorities, duties and functions unless the land is solely so occupied; or
- (b) land leased by the authority for commercial or industrial purposes.

*Land Tax Management (Amendment).*SCHEDULE 3—*continued.*

No. 97, 1975

AMENDMENTS TO PART III OF THE LAND TAX MANAGEMENT ACT, 1956—*continued.*

10E. Nothing in this Act operates to exempt from taxation under this Act any land owned by The Housing Commission of New South Wales or the New South Wales Planning and Environment Commission or any other corporation for the purposes of the Urban Land Council being land (other than land held for open space purposes) held for development.

## SCHEDULE 4.

Sec. 4.

## AMENDMENTS OF PART IV OF THE LAND TAX MANAGEMENT ACT, 1956.

(1) Section 27 (3A)—

After “unit” where firstly occurring, insert “, or a flat that is not a residential unit.”.

(2) Section 27 (3A) (a)—

After “1956”, insert “, or in respect of that flat under section 3C of that Act”.

## SCHEDULE 5.

Sec. 4.

## AMENDMENTS OF PART VI OF THE LAND TAX MANAGEMENT ACT, 1956.

Section 50 (1A)—(1D)—

After section 50 (1), insert :—

(1A) Where section 10 (1) (u) or 10 (5) ceases to apply to or in respect of land by reason only that section 10 (1) (u) (ii) ceases to apply and the Board is satisfied

SCHEDULE

**AMENDMENTS OF PART VI OF THE LAND TAX MANAGEMENT ACT, 1956—*continued.***

that the owner of the land is justified in not proceeding to subdivide the land, the Board may defer payment of the amount of any land tax leviable or payable in respect of that land in excess of the amount that would have been payable had section 10 (1) (u) (ii) not ceased to apply to and in respect of the land.

(1B) Subsection (1A) ceases to apply in respect of any land if—

- (a) the Board is satisfied that the owner of the land is no longer justified in not proceeding to subdivide the land; or
- (b) any part of the land is sold or otherwise disposed of.

(1C) Where, pursuant to subsection (1B) (b), an owner of land ceases to be entitled to a postponement of land tax he shall, within one month after ceasing to be so entitled, notify the Commissioner accordingly.

(1D) Where a parcel of land would, but for exceeding 2,100 square metres in area, be exempted by the operation of section 10 (1) (r) from taxation under this Act, the Board may, if it is satisfied that the owner, while not prevented by a planning scheme authorised by or under an Act from subdividing the land, is prevented from doing so by other circumstances beyond his control that are of a permanent character, waive payment of the land tax wholly or in part.

**SCHEDULE**



*Land Tax Management (Amendment).*

## SCHEDULE 6.

No. 97, 1975

## AMENDMENTS TO PART VII OF THE LAND TAX MANAGEMENT ACT, 1956.

Sec. 4.

## (1) Section 54 (1)—

Omit "For the purposes of this Act", insert instead "For the purposes of this Act, but subject to this section,".

## (2) Section 54 (1AA), (1AB)—

After section 54 (1), insert :—

(1AA) Notwithstanding subsection (1), but subject to subsection (1D), where—

- (a) a supplementary valuation of land to which subsection (1) (d) applies has been made by the Valuer-General on or after the first day of a year for which land tax is being levied;
- (b) that valuation is included in a supplementary list which includes in relation to that land an amount referred to in section 61A of the Valuation of Land Act, 1916, as a rating and taxing basis; and
- (c) the amount of that rating and taxing basis was determined as at the first day of the year in which the last general valuation was

SCHEDULE

*Land Tax Management (Amendment).*

No. 97, 1975

SCHEDULE 6—*continued.*AMENDMENTS TO PART VII OF THE LAND TAX MANAGEMENT ACT, 1956—*continued.*

furnished prior to the first day of a year for which land tax is being levied,

the unimproved value of the land for the purposes of this Act is, in respect of the year referred to in paragraph (a), the amount of the rating and taxing basis referred to in paragraph (b).

(1AB) Notwithstanding subsection (1), but subject to subsection (1D), where—

- (a) a supplementary valuation of land to which subsection (1) (d) applies has been made by the Valuer-General on or after the first day of a year for which land tax is being levied;
- (b) the unimproved value of the land included in that valuation was determined under section 14A of the Valuation of Land Act, 1916; and
- (c) that unimproved value was determined as at the first day of the year in which the last general valuation commenced before the first day of a year for which land tax is being levied,

the unimproved value of the land for the purposes of this Act is, in respect of the year referred to in paragraph (a), the unimproved value referred to in paragraph (b).

(3) Section 54 (1B) (b)—

After “Valuer-General”, insert “as at a date earlier than 1st January, 1973”.

SCHEDULE

*Land Tax Management (Amendment).*SCHEDULE 6—*continued.*

No. 97, 1974

AMENDMENTS TO PART VII OF THE LAND TAX MANAGEMENT ACT, 1956—*continued.*

## (4) Section 54 (1B)—

After section 54 (1B) (b), insert :—

(ba) where the valuation is made by the Valuer-General as at 1st January, 1973, or a later date—

(i) an unimproved value determined pursuant to section 14A (1) (b) (iv) of the Valuation of Land Act, 1916, as if the land valued had been sold, conveyed or resumed on the date as at which the valuation is made; and

(ii) any allowance referred to in paragraph (b) (ii);

## (5) Section 54 (1C) (a)—

Omit “or” where secondly occurring.

## (6) Section 54 (1C) (b)—

Omit “land.”, insert instead :—

land; or

(c) an unimproved value has been furnished pursuant to subsection (1B) (ba) (i), that unimproved value shall, subject to subsection (1D), be deemed, for the purposes of this Act, to be the unimproved value of the land.

## (7) Section 54 (1D)—

After “(1)” where secondly and thirdly occurring, insert “(1AA), (1AB),”.

*Land Tax Management (Amendment).*

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No. 97, 1975

SCHEDULE 6—*continued.*AMENDMENTS TO PART VII OF THE LAND TAX MANAGEMENT  
ACT, 1956—*continued.*

## (8) Section 54 (4A)—

After section 54 (4A) (b), insert :—

- (ba) of an unimproved value under subsection (1B)  
(ba) (i) shall be subject to objection in the same  
manner as if it had been determined in accord-  
ance with section 14A (1) (b) (iv) of the  
Valuation of Land Act, 1916;

## (9) Section 54 (4A) (c)—

Omit “subparagraph (ii) of paragraph (b) of sub-  
section (1B)”, insert instead “subsection (1B) (b) (ii)  
or (1B) (ba) (ii)”.

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