

# Land Tax Act 1956 No 27

[1956-27]



New South Wales

## Status Information

### Currency of version

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### Provisions in force

The provisions displayed in this version of the legislation have all commenced.

### Notes—

- **See also**

[State Revenue Legislation Amendment \(Budget Measures\) Bill 2016](#)

### Authorisation

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# Land Tax Act 1956 No 27



New South Wales

An Act to impose a land tax upon the taxable values of certain lands; and for purposes connected therewith.

## 1 Name of Act and construction

This Act may be cited as the *Land Tax Act 1956* and shall be read and construed with the *Land Tax Management Act 1956*, in this Act hereinafter referred to as the Principal Act.

## 2 Commencement

This Act commences upon the first day of November, one thousand nine hundred and fifty-six.

### 2A Definitions

In this Act:

**non-concessional company** means a company classified as a non-concessional company under section 29 of the Principal Act.

**premium rate threshold**, in relation to a land tax year, means the premium rate threshold for that land tax year as determined in accordance with section 62TBC of the Principal Act.

**tax threshold** means:

- (a) in relation to a land tax year before the 2005 land tax year—the tax threshold determined in accordance with section 62TB of the Principal Act, and
- (b) in relation to the 2006 land tax year or any subsequent land tax year—the tax threshold determined in accordance with section 62TBA of the Principal Act.

## 3 Levy of land tax

- (1) Except as provided by subsection (1A), in respect of the taxable value of all the land owned by any person at midnight on the thirty-first day of December in any year from 1973 to 1983, both inclusive, there shall be charged, levied, collected and paid under the provisions of the Principal Act and in the manner therein prescribed, land tax for

the period of twelve months commencing on the first day of January in the next succeeding year and at the respective rates set out in Schedule 1.

(1A) In respect of the taxable value of all the land owned at midnight on 31 December 1983 by a company classified under section 29 of the Principal Act as a non-concessional company, land tax for the period of 12 months commencing on 1 January in the next succeeding year shall, except as provided by section 27 (2A) of the Principal Act, be charged, levied, collected and paid as referred to in subsection (1) at the rate of 2.4 cents for each \$1 of the taxable value.

(1B) (Repealed)

(2) Where the total amount of land tax payable pursuant to this section by any person in any year would, but for this subsection, be less than \$50, no land tax shall be payable.

(3) (Repealed)

### **3AA Levy of land tax after 31 December 1984**

(1) Except as provided by subsection (2), in respect of the taxable value of all the land owned by any person at midnight on 31 December 1984 there shall be charged, levied, collected and paid under the provisions of the Principal Act and in the manner therein prescribed, land tax for the period of 12 months commencing on 1 January in the next succeeding year and at the rates set out in Schedule 2.

(2) In respect of the taxable value of all the land owned by a person at midnight on 31 December 1984 where:

(a) the owner is a company classified under section 29 of the Principal Act as a non-concessional company, or

(b) the land is subject to a discretionary trust,

land tax for the period of 12 months commencing on 1 January in the next succeeding year shall, except as provided by section 27 (2A) of the Principal Act, be charged, levied, collected and paid as referred to in subsection (1) at the rate of 2.5 cents for each \$1 of the taxable value.

(3) Where the total amount of land tax payable pursuant to this section by any person in any year would, but for this subsection, be less than \$50, no land tax shall be payable.

(4) (Repealed)

### **3AB Levy of land tax after 31 December 1985 and before 1 January 1988**

(1) Except as provided by subsection (2), in respect of the taxable value of all the land owned by any person at midnight on 31 December 1985 or 31 December 1986 there shall be charged, levied, collected and paid under the provisions of the Principal Act

and in the manner therein prescribed, land tax for the period of 12 months commencing on 1 January in the next succeeding year and at the rates set out in Schedule 3.

- (2) In respect of the taxable value of all the land owned by a person at midnight on 31 December 1985 or 31 December 1986 where:

(a) the owner is a company classified under section 29 of the Principal Act as a non-concessional company, or

(b) the land is subject to a special trust,

land tax for the period of 12 months commencing on 1 January in the next succeeding year shall, except as provided by section 27 (2A) of the Principal Act, be charged, levied, collected and paid as referred to in subsection (1) at the rate of 2 cents for each \$1 of the taxable value.

- (3) Where the total amount of land tax payable pursuant to this section by any person in any year would, but for this subsection, be less than \$100, no land tax shall be payable.

- (4) (Repealed)

### **3AC Levy of land tax after 31 December 1987**

- (1) Except as provided by subsection (2), in respect of the taxable value of all the land owned by any person at midnight on 31 December 1987 there shall be charged, levied, collected and paid under the provisions of the Principal Act and in the manner therein prescribed, land tax for the period of 12 months commencing on 1 January in the next succeeding year and at the rates set out in Schedule 4.

- (2) In respect of the taxable value of all the land owned by a person at midnight on 31 December 1987 where:

(a) the owner is a company classified under section 29 of the Principal Act as a non-concessional company, or

(b) the land is subject to a special trust,

land tax for the period of 12 months commencing on 1 January in the next succeeding year shall, except as provided by section 27 (2A) of the Principal Act, be charged, levied, collected and paid as referred to in subsection (1) at the rate of 2 cents for each \$1 of the taxable value.

- (3) Where the total amount of land tax payable pursuant to this section by any person in any year would, but for this subsection, be less than \$100, no land tax shall be payable.

- (4) (Repealed)

**3AD Levy of land tax after 31 December 1988**

- (1) Except as provided by subsection (2), in respect of the taxable value of all the land owned by any person at midnight on 31 December 1988 there shall be charged, levied, collected and paid under the provisions of the Principal Act and in the manner therein prescribed, land tax for the period of 12 months commencing on 1 January in the next succeeding year and at the rates set out in Schedule 5.
- (2) In respect of the taxable value of all the land owned by a person at midnight on 31 December 1988 where:
- (a) the owner is a company classified under section 29 of the Principal Act as a non-concessional company, or
  - (b) the land is subject to a special trust,
- land tax for the period of 12 months commencing on 1 January in the next succeeding year shall, except as provided by section 27 (2A) of the Principal Act, be charged, levied, collected and paid as referred to in subsection (1) at the rate of 2 cents for each \$1 of the taxable value.
- (3) Where the total amount of land tax payable pursuant to this section by any person in any year would, but for this subsection, be less than \$100, no land tax shall be payable.
- (4) (Repealed)

**3AE Levy of land tax after 31 December 1989**

- (1) Except as provided by subsection (2), in respect of the taxable value of all the land owned by any person at midnight on 31 December in any year (commencing with 1989 and ending with 1995) there is to be charged, levied, collected and paid under the provisions of the Principal Act and in the manner prescribed under that Act, land tax for the period of 12 months commencing on 1 January in the next succeeding year and at the rates set out in Schedule 6.
- (2) In respect of the taxable value of all the land owned by a person at midnight on 31 December in any year (commencing with 1989 and ending with 1995) where:
- (a) the owner is a company classified under section 29 of the Principal Act as a non-concessional company, or
  - (b) the land is subject to a special trust,
- land tax for the period of 12 months commencing on 1 January in the next succeeding year is, except as provided by section 27 (2A) of the Principal Act, to be charged,

levied, collected and paid as referred to in subsection (1) at the rate of 1.5 cents for each \$1 of the taxable value.

- (3) If the total amount of land tax payable pursuant to this section by any person in any year would, but for this subsection, be less than \$100, no land tax is payable.
- (4) (Repealed)

### **3AF Levy of land tax after 31 December 1996**

- (1) Except as provided by subsection (2), in respect of the taxable value of all the land owned by any person at midnight on 31 December 1996 there is to be charged, levied, collected and paid under the provisions of the Principal Act and in the manner prescribed under that Act, land tax for the period of 12 months commencing on 1 January in the next succeeding year and at the rates set out in Schedule 7.
- (2) In respect of the taxable value of all the land owned by a person at midnight on 31 December 1996 where:
  - (a) the owner is a company classified under section 29 of the Principal Act as a non-concessional company, or
  - (b) the land is subject to a special trust,land tax for the period of 12 months commencing on 1 January in the next succeeding year is, except as provided by section 27 (2A) of the Principal Act, to be charged, levied, collected and paid as referred to in subsection (1) at the rate of 1.65 cents for each \$1 of the taxable value.
- (3) If the total amount of land tax payable pursuant to this section by any person in any year would, but for this subsection, be less than \$100, no land tax is payable.
- (4) (Repealed)

### **3AG Levy of land tax after 31 December 1997 and 31 December 1998**

- (1) Except as provided by subsection (2), in respect of the taxable value of all the land owned by any person at midnight on 31 December 1997 or at midnight on 31 December 1998 there is to be charged, levied, collected and paid under the provisions of the Principal Act and in the manner prescribed under that Act, land tax for the period of 12 months commencing on 1 January in the next succeeding year and at the rates set out in Schedule 8.
- (2) In respect of the taxable value of all the land owned by a person at midnight on 31 December 1997 or at midnight on 31 December 1998 where:
  - (a) the owner is a company classified under section 29 of the Principal Act as a non-concessional company, or



(b) the land is subject to a special trust,

land tax for the period of 12 months commencing on 1 January in the next succeeding year is, except as provided by section 27 (2A) of the Principal Act, to be charged, levied, collected and paid as referred to in subsection (1) at the rate of 1.85 cents for each \$1 of the taxable value.

(3) If the total amount of land tax payable pursuant to this section by any person in any year would, but for this subsection, be less than \$100, no land tax is payable.

(4) (Repealed)

### **3AH Levy of land tax after 31 December 1999 and before 31 December 2004**

(1) Except as provided by subsection (2), in respect of the taxable value of all the land owned by any person at midnight on 31 December in any year (commencing with 1999 and ending with 2003) there is to be charged, levied, collected and paid under the provisions of the Principal Act and in the manner prescribed under that Act, land tax for the period of 12 months commencing on 1 January in the next succeeding year and at the rates set out in Schedule 9.

(2) In respect of the taxable value of all the land owned by a person at midnight on 31 December in any year (commencing with 1999 and ending with 2003) where:

(a) the owner is a company classified under section 29 of the Principal Act as a non-concessional company, or

(b) the land is subject to a special trust,

land tax for the period of 12 months commencing on 1 January in the next succeeding year is, except as provided by section 27 (2A) of the Principal Act, to be charged, levied, collected and paid as referred to in subsection (1) at the rate of 1.7 cents for each \$1 of the taxable value.

(2A) (Repealed)

(3) If the total amount of land tax payable pursuant to this section by any person in any year would, but for this subsection, be less than \$100, no land tax is payable.

(4) (Repealed)

### **3AI Levy of land tax after 31 December 2004 and before 31 December 2005**

(1) Except as provided by subsection (2), in respect of the taxable value of all the land owned by any person at midnight on 31 December 2004 there is to be charged, levied, collected and paid under the provisions of the Principal Act and in the manner prescribed under that Act, land tax for the period of 12 months commencing on 1 January in the next succeeding year and at the rates set out in Schedule 10.

(2) In respect of the taxable value of all the land owned by a person at midnight on 31 December 2004 where:

- (a) the owner is a company classified under section 29 of the Principal Act as a non-concessional company, or
- (b) the land is subject to a special trust,

land tax for the period of 12 months commencing on 1 January in the next succeeding year is, except as provided by section 27 (2A) of the Principal Act, to be charged, levied, collected and paid as referred to in subsection (1) at the rate of 1.4 cents for each \$1 of the taxable value.

(3) If the total amount of land tax payable pursuant to this section by any person in any year would, but for this subsection, be less than \$100, no land tax is payable.

**3AJ Levy of land tax after 31 December 2005 and before 31 December 2007**

(1) Except as provided by subsection (2), in respect of the taxable value of all the land owned by any person at midnight on 31 December in any year (commencing with 2005 and ending with 2006) there is to be charged, levied, collected and paid under the provisions of the Principal Act and in the manner prescribed under that Act, land tax for the period of 12 months commencing on 1 January in the next succeeding year and at the rates set out in Schedule 11.

(2) In respect of the taxable value of all the land owned by a person at midnight on 31 December in any year (commencing with 2005 and ending with 2006) where:

- (a) the owner is a company classified under section 29 of the Principal Act as a non-concessional company, or
- (b) the land is subject to a special trust,

land tax for the period of 12 months commencing on 1 January in the next succeeding year is, except as provided by section 27 (2A) of the Principal Act, to be charged, levied, collected and paid as referred to in subsection (1) at the rate of 1.7 cents for each \$1 of the taxable value.

(3) If the total amount of land tax payable pursuant to this section by any person in any year would, but for this subsection, be less than \$100, no land tax is payable.

**3AK Levy of land tax after 31 December 2007 and before 31 December 2008**

(1) Except as provided by subsection (2), in respect of the taxable value of all the land owned by any person at midnight on 31 December 2007 there is to be charged, levied, collected and paid under the provisions of the Principal Act and in the manner prescribed under that Act, land tax for the period of 12 months commencing on 1 January in the next succeeding year and at the rates set out in Schedule 12.

(2) In respect of the taxable value of all the land owned by a person at midnight on 31 December 2007 where:

- (a) the owner is a company classified under section 29 of the Principal Act as a non-concessional company, or
- (b) the land is subject to a special trust,

land tax for the period of 12 months commencing on 1 January in the next succeeding year is, except as provided by section 27 (2A) of the Principal Act, to be charged, levied, collected and paid as referred to in subsection (1) at the rate of 1.6 cents for each \$1 of the taxable value.

(3) If the total amount of land tax payable pursuant to this section by any person in any year would, but for this subsection, be less than \$100, no land tax is payable.

### **3AL Levy of land tax after 31 December 2008**

(1) In respect of the taxable value of all the land owned by any person at midnight on 31 December in any year (commencing with 2008) there is to be charged, levied, collected and paid under the provisions of the Principal Act and in the manner prescribed under that Act, land tax for the period of 12 months commencing on 1 January in the next succeeding year and at the applicable rate.

(2) For the purposes of this section, the **applicable rate** is:

- (a) the rate of land tax payable as specified in Part 1 of Schedule 13, except as provided for by paragraphs (b), (c) and (d), or
- (b) if the land is subject to a special trust—the rate of land tax payable as specified in Part 2 of Schedule 13, or
- (c) if the owner of the land is a non-concessional company and the taxable value of group land holdings of the non-concessional company does not exceed the premium rate threshold—the rate of land tax payable as specified in Part 3 of Schedule 13, or
- (d) if the owner of the land is a non-concessional company and the taxable value of group land holdings of the non-concessional company exceeds the premium rate threshold—the rate of land tax payable as specified in Part 4 of Schedule 13.

(3) For the purposes of this section:

- (a) a reference to **group land holdings** of a non-concessional company is a reference to all land owned (whether jointly or severally) by members of the group of which the non-concessional company is a member on which land tax is payable, and

- (b) a reference to a **group** is a reference to a group within the meaning of section 29 (7) of the Principal Act.
- (4) This section is subject to section 27 (2A) of the Principal Act (which relates to the assessment of land that is the subject of a special trust or that is jointly owned by a non-concessional company).
- (5) If the total amount of land tax payable pursuant to this section by any person in any year would, but for this subsection, be less than \$100, no land tax is payable.

3A-5 (Repealed)

6 Land tax liability in respect of flood liable land

- (1) In this section:
  - council**, in relation to any land, means the council of the area, within the meaning of the [Local Government Act 1993](#), in which the land is situated.
  - flood liable land** means land which is unoccupied and which has been determined, by the council, to be (or which is, in the opinion of the Chief Commissioner) unsuitable for the erection of a building because it is liable to flooding.
- (2) Notwithstanding any other provisions of this Act or the provisions of any other Act, where a person is the owner of 2 or more parcels of land, one or more of which is flood liable land, the amount of land tax payable by that person shall, in respect only of such land as is flood liable land, be:
  - (a) calculated separately in respect of each parcel of that 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 that person.

Schedule 1

(Section 3)

Where the taxable value as assessed under Principal Act	Rates of Land Tax Payable
does not exceed \$5,000	0.3c for each \$1
\$ \$	\$ c \$
exceeds 5,000 but does not exceed 10,000	15.00 plus 0.45c for each \$1 in excess of 5,000
" 10,000 " 20,000	37.50 " 0.6c " 10,000
" 20,000 " 30,000	97.50 " 0.75c " 20,000
" 30,000 " 40,000	172.50 " 0.9c " 30,000

" 40,000 " 50,000	262.50 " 1.05c " 40,000
" 50,000 " 60,000	367.50 " 1.2c " 50,000
" 60,000 " 70,000	487.50 " 1.35c " 60,000
" 70,000 " 80,000	622.50 " 1.5c " 70,000
" 80,000 " 90,000	772.50 " 1.65c " 80,000
" 90,000 " 100,000	937.50 " 1.8c " 90,000
" 100,000 " 110,000	1,117.50 " 1.95c " 100,000
" 110,000 " 120,000	1,312.50 " 2.1c " 110,000
" 120,000 " 130,000	1,522.50 " 2.25c " 120,000
" 130,000	1,747.50 " 2.4c " 130,000

## Schedule 2

(Section 3AA)

### Where the taxable value as assessed under the Principal Act

### Rates of Land Tax Payable

does not exceed \$55,000	nil
exceeds \$55,000 but does not exceed \$60,000	\$50 plus 0.5c for each \$1 in excess of \$55,000
exceeds \$60,000 but does not exceed \$70,000	\$75 plus 1.5c for each \$1 in excess of \$60,000
exceeds \$70,000	\$225 plus 2.5c for each \$1 in excess of \$70,000

## Schedule 3

(Section 3AB)

### Where the taxable value assessed under the Principal Act

### Rates of Land Tax Payable

is less than \$94,000	nil
is not less than \$94,000	\$100 plus 2c for each \$1 in excess of \$94,000

## Schedule 4

(Section 3AC)

### Where the taxable value assessed under the Principal Act

### Rates of Land Tax Payable

is less than \$125,000	nil
is not less than \$125,000	\$100 plus 2c for each \$1 in excess of \$125,000

## Schedule 5

(Section 3AD)

**Where the taxable value assessed under the Principal Act****Rates of land tax payable**

is less than \$135,000

nil

is not less than \$135,000

\$100 plus 2c for each \$1 in excess of \$135,000

## Schedule 6

(Section 3AE)

**Where the taxable value assessed under the Principal Act****Rates of land tax payable**

is less than \$160,000

nil

is not less than \$160,000

\$100 plus 1.5c for each \$1 in excess of \$160,000

## Schedule 7

(Section 3AF)

**Where the taxable value assessed under the Principal Act****Rates of land tax payable**

is less than \$160,000

nil

is not less than \$160,000

\$100 plus 1.65c for each \$1 in excess of \$160,000

## Schedule 8

(Section 3AG)

**Where the taxable value assessed under the Principal Act****Rates of land tax payable**

is less than the tax threshold

nil

is not less than the tax threshold

\$100 plus 1.85c for each \$1 in excess of the tax threshold

## Schedule 9

(Section 3AH)

**Where the taxable value assessed under the Principal Act****Rates of land tax payable**

is less than the tax threshold

nil

is not less than the tax threshold

\$100 plus 1.7c for each \$1 in excess of the tax threshold

## Schedule 10

(Section 3AI)

### Taxable value assessed under Principal Act

### Rates of land tax payable

Not more than \$400,000

0.4 cents for each \$1

More than \$400,000 but not more than \$500,000

\$1,600 plus 0.6 cents for each \$1 by which the taxable value exceeds \$400,000

More than \$500,000

\$2,200 plus 1.4 cents for each \$1 by which the taxable value exceeds \$500,000

## Schedule 11

(Section 3AJ)

### Where the taxable value assessed under the Principal Act

### Rates of land tax payable

is not more than the tax threshold

nil

is more than the tax threshold

\$100 plus 1.7c for each \$1 in excess of the tax threshold

## Schedule 12

(Section 3AK)

### Where the taxable value assessed under the Principal Act

### Rates of land tax payable

is not more than the tax threshold

nil

is more than the tax threshold

\$100 plus 1.6c for each \$1 in excess of the tax threshold

## Schedule 13 Tax rates from 2009 land tax year

(Section 3AL)

### Part 1 General rate (where tax threshold applies)

### Taxable value assessed under Principal Act

### Rate of land tax payable

is not more than the tax threshold

nil

is more than the tax threshold but not more than the premium rate threshold

\$100 plus 1.6 per cent of the amount by which the taxable value exceeds the tax threshold

	\$100 plus:
	(a) 1.6 per cent of the amount by which premium rate threshold exceeds the tax threshold, and
is more than the premium rate threshold	(b) 2 per cent of the amount by which the taxable value exceeds the premium rate threshold

## **Part 2 Land subject to special trust**

<b>Taxable value assessed under Principal Act</b>	<b>Rate of land tax payable</b>
is not more than the premium rate threshold	1.6 per cent of the taxable value
is more than the premium rate threshold	1.6 per cent of the premium rate threshold, plus 2 per cent of the amount by which the taxable value exceeds the premium rate threshold

## **Part 3 Land owned by non-concessional company (group land holdings not exceeding premium rate threshold)**

<b>Taxable value assessed under Principal Act</b>	<b>Rate of land tax payable</b>
is any amount	1.6 per cent of the taxable value

## **Part 4 Land owned by non-concessional company (group land holdings exceeding premium rate threshold)**

<b>Taxable value assessed under Principal Act</b>	<b>Rate of land tax payable</b>
is any amount	2 per cent of the taxable value