

# Information Circular No: 81

## *Land Tax Act 1936*

### Summary of Changes 2015-16

Issued 1 July 2015

Section 8A of the *Land Tax Act 1936* provides that from and including the 2011-12 financial year, based on figures provided by the Valuer-General, the land tax thresholds are to be indexed by the average percentage change in site values (refer to [Information Circular No. 17](#)).

The Valuer-General has published a Notice in the Gazette advising that the average percentage change in site values is 2.7% and the corresponding Index Value relevant to the adjustment of land tax thresholds is 1.078. These determinations are made by the Valuer-General having regard to the *Valuation of Land Act 1971* and the *Land Tax Act 1936*.

The table below shows the Index Value since 2010-11.

Financial Year	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11
Index Value	1.078	1.049	1.041	1.033	1.052	1.000

Accordingly, the Commissioner of State Taxation published a Notice in the Gazette on 4 June 2015 setting out the adjusted threshold relevant to the 2015-16 land tax financial year.

The adjusted thresholds for the 2015-16 land tax financial year are as follows:

Total taxable site value	Amount of Tax
Below \$323 000	Nil
\$323 001 to \$593 000	\$0.50 for every \$100 or part of \$100 above \$323 000
\$593 001 to \$862 000	\$1350 plus \$1.65 for every \$100 or part of \$100 above \$593 000
\$862 001 to \$1 078 000	\$5788.50 plus \$2.40 for every \$100 or part of \$100 above \$862 000
Over \$1 078 000	\$10972.50 plus \$3.70 for every \$100 or part of \$100 above \$1 078 000

#### Application fee for a Certificate of Land Tax Payable

Under the provisions of the *Land and Business (Sale and Conveyancing) Act 1994*, a Certificate of Land Tax Payable ("Certificate") may be obtained from RevenueSA showing the amount of land tax (if any) that will be payable in relation to the liability imposed for the financial year in which it is requested (including any arrears).

The issuing of a Certificate is subject to payment of a prescribed administration fee reviewed annually by the Government.

The fee prescribed for 2015-16 is \$31.25.

Mike Walker  
 COMMISSIONER OF STATE TAXATION  
 1 July 2015

#### Further Information

Further information regarding these matters can be obtained from RevenueSA.

<b>Location</b>	RevenueSA State Administration Centre 200 Victoria Square East ADELAIDE SA 5000
<b>Postal</b>	Commissioner of State Taxation RevenueSA GPO Box 1647 ADELAIDE SA 5001
<b>Telephone</b>	(08) 8204 9870
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