

Revenue Ruling

Emergency Services Funding Act 1998

ESL001

GENERAL REMISSION: RETIRED AND AGED ACCOMMODATION AND INDEPENDENT LIVING UNITS

Ruling

In the 2014-15 State Budget the Government removed the fixed property Emergency Services Levy (ESL) remission (better known as the “General Remission”) on all properties except principal places of residence owned by eligible pensioner and concession card holders.

The Government subsequently gave in-principle approval that pensioners and concession card holders living in retirement villages and other accommodation where living arrangements are comparable to home ownership should not be disadvantaged when compared with pensioners and concession card holders who own their own home.

RevenueSA has worked with industry to develop an appropriate scheme to ensure that pensioners and concession card holders are not adversely affected by the ESL changes.

Accordingly, the Government has approved that all properties coded as *Retired and Aged Accommodation* or as *Independent Living Unit*, and all properties within the ownerships of the recognised and regulated residential parks will have the ESL general remission reinstated. All retirement villages are included in these codes.

This means that the ESL liability for these properties will not increase as a result of the remission changes. (Note: ESL liabilities can still alter due to changes in a property’s capital value).

Notices of Emergency Services Levy Assessment for all of the affected ownerships were previously put on hold while this issue has been investigated, and notices will now be issued shortly. The existing monthly instalment payment arrangement will be available for those owners who choose to request it.

On the basis that the majority of residents in lifestyle resorts, over 55 villages and caravan parks do not have tenure comparable to home ownership (i.e. the accommodation is more akin to a rental arrangement), these types of accommodation will not be included in the reinstatement of the general remission.

Further Information

Further information can be obtained from RevenueSA.

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History

This Revenue Ruling is effective from 23 December 2014.

This is the first Revenue Ruling issued on this topic.

Mike Walker
COMMISSIONER OF STATE TAXATION
23 December 2014