

*This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.*

R. E. WARD,  
*Clerk of the Legislative Assembly.*

*Legislative Assembly Chamber,  
Sydney, 20 November, 1975, A.M.*

## New South Wales



ANNO VICESIMO QUARTO

**ELIZABETHÆ II REGINÆ**

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Act No.       , 1975.

An Act to amend the Land Tax Act, 1956, to authorise certain rebates of land tax.

**BE**



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*Land Tax (Amendment).*

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**B**E 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  
5 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.

10 (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

15 (1) Section 3 (2)—

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

(2)



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*Land Tax (Amendment).*

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(2) Sections 3B, 3C—

After section 3A, insert :—

3B. Where the Commissioner is satisfied—

Deduction  
where only  
one  
residential  
unit in  
building.

5

(a) that a particular residential unit is the only residential unit in the building of which it forms part;

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(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

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(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,

20

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

3C. (1) In this section—

Deduction  
in respect  
of certain  
flats.

"flat" does not include a residential unit;

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

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(a) the proportion specified in respect of that flat in an application made under subsection (3); or

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(b) where the Commissioner is not satisfied that the proportion referred to in paragraph (a) is a fair and

reasonable



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*Land Tax (Amendment).*

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—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.

10 (2) Subject to this section, but notwith-  
standing 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  
15 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—

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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;

25 (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;

30 (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

and



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*Land Tax (Amendment).*

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

5 (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

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

not being a trustee company acting in its representative capacity.

15 (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  
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*Land Tax (Amendment).*

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5 (5) For the purposes of subsection (3) (a), 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 :—

- 10 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;
  - 15 (e) the Sydney Cove Redevelopment Authority;
  - (f) the Albury-Wodonga (New South Wales) Corporation;
  - 20 (g) a corporation constituted under section 4 of the Growth Centres (Development Corporations) Act, 1974;
  - (h) The Housing Commission of New South Wales;
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  - 25 (j) the Builders Licensing Board; and
- (k)

Land tax liability of certain corporations.



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*Land Tax (Amendment).*

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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.

5                   (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—

10                   (a) calculated separately in respect of each parcel of land that is not exempt from taxation; and

15                   (b) so calculated in the case of each such parcel as if it were the only land owned by the corporation.

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BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1975

[8c]



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No. , 1975.

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# A BILL

To amend the Land Tax Act, 1956, to authorise certain rebates of land tax.

[MR COLEMAN—18 November, 1975.]

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BE



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*Land Tax (Amendment).*

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**B**E it enacted by the Queen's Most Excellent Majesty, by  
and with the advice and consent of the Legislative  
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**1.** This Act may be cited as the "Land Tax (Amendment) Short title.  
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**2.** (1) This section and section 1 commence on the date Commence-  
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10 **(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.  
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SCHEDULE.

Sec. 3.

AMENDMENTS OF THE LAND TAX ACT, 1956

15 (1) Section 3 (2)—

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

(2)



*Land Tax (Amendment).*

(2) Sections 3B, 3C—

After section 3A, insert :—

3B. Where the Commissioner is satisfied—

Deduction where only one residential unit in building.

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(a) that a particular residential unit is the only residential unit in the building of which it forms part;

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(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

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(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,

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3C. (1) In this section—

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"flat" does not include a residential unit;

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

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(a) the proportion specified in respect of that flat in an application made under subsection (3); or

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(b) where the Commissioner is not satisfied that the proportion referred to in paragraph (a) is a fair and

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*Land Tax (Amendment).*

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—the proportion that the floor area  
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*Land Tax (Amendment).*

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

5 (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

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not being a trustee company acting in its representative capacity.

15 (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  
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*Land Tax (Amendment).*

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5 (5) For the purposes of subsection (3) (a), 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 :—

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- (a) the State Superannuation Board;
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  - 25 (j) the Builders Licensing Board; and
  - (k)
- Land tax liability of certain corporations.



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*Land Tax (Amendment).*

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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.

5 (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—

10 (a) calculated separately in respect of each parcel of land that is not exempt from taxation; and

15 (b) so calculated in the case of each such parcel as if it were the only land owned by the corporation.

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BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1975  
[8c]



Act No. 171  
(Amendment)

(K) any public corporation declared by the Government to be a public utility in the District to be a public utility to which this section applies.

(L) In the event of a change in the provisions of this Act or the part of the Act which relates to the amount of land tax payable by a corporation in which the section applies, the amount of the amount of the tax shall be determined by the corporation if those provisions were —

(a) calculated separately in respect of each parcel of land that is the subject of the tax; and

(b) calculated in the case of a parcel of land which is the subject of the tax and owned by the corporation.

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**LAND TAX (AMENDMENT) BILL, 1975**

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**EXPLANATORY NOTE**

THE objects of this Bill are—

- (a) to increase from one dollar to ten dollars the amount of land tax below which an assessment is not issued;
  - (b) to provide for a rebate of land tax where the owner of land (not being a company) occupies a flat on the land as his principal place of residence but other parts of the building or land are used for non-residential purposes;
  - (c) to provide, in certain circumstances, for a rebate of land tax where only one residential unit in a building is occupied, as his principal place of residence by a person who derives his right of occupation from an agreement with other joint owners of the land or from the rights attached to shares in a company;
  - (d) to provide that where certain statutory bodies are liable to pay land tax in respect of land owned by them they are to be assessed as if each parcel of that land were in separate ownership.
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PROOF

No. , 1975.

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# A BILL

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[MR COLEMAN—18 November, 1975.]

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**1.** This Act may be cited as the "Land Tax (Amendment) Short title.  
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**2.** (1) This section and section 1 commence on the date Commence-  
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10 (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.  
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SCHEDULE.

Sec. 3.

AMENDMENTS OF THE LAND TAX ACT, 1956

15 (1) Section 3 (2)—

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

(2)



*Land Tax (Amendment).*

(2) Sections 3B, 3C—

After section 3A, insert :—

3B. Where the Commissioner is satisfied—

Deduction  
where only  
one  
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(a) that a particular residential unit is the only residential unit in the building of which it forms part;

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(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

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(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,

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

3C. (1) In this section—

Deduction  
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"flat" does not include a residential unit;

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

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(a) the proportion specified in respect of that flat in an application made under subsection (3); or

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(b) where the Commissioner is not satisfied that the proportion referred to in paragraph (a) is a fair and

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*Land Tax (Amendment).*

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10 (2) Subject to this section, but notwith-  
standing any other provisions of this Act or the provisions  
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respect of the year commencing on 1st January, 1976,  
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situated a flat or a building of which a flat forms part is  
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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—

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owner of the land as his principal place of  
residence in accordance with section 3 (3)  
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25 (b) unless the occupier of the flat is the owner,  
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the building of which the flat forms part;

30 (c) unless all the owners of that land apply, in  
a form approved by the Commissioner, for  
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*Land Tax (Amendment).*

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

5 (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

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

not being a trustee company acting in its representative capacity.

15 (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  
20 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  
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*Land Tax (Amendment).*

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5 (5) For the purposes of subsection (3) (a), 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—
- 10 (a) the State Superannuation Board;      Land tax liability of certain corporations.
- (b) the Local Government Superannuation Board;
- (c) the Transport Retirement Board;
- (d) the New South Wales Retirement Board;
- 15 (e) the Sydney Cove Redevelopment Authority;
- (f) the Albury-Wodonga (New South Wales) Corporation;
- 20 (g) a corporation constituted under section 4 of the Growth Centres (Development Corporations) Act, 1974;
- (h) The Housing Commission of New South Wales;
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- 25 (j) the Builders Licensing Board; and
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*Land Tax (Amendment).*

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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.

5                   (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—

10                   (a) calculated separately in respect of each parcel of land that is not exempt from taxation; and

15                   (b) so calculated in the case of each such parcel as if it were the only land owned by the corporation.

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BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1975



Land Tax (Amendment)

(1) any person who is liable to pay land tax shall be deemed to be a person who is liable to pay land tax.

(2) In relation to any land which is subject to a lease, the provisions of this Act shall apply as if the lessor were the owner of the land.

(3) Where any land is subject to a lease, the provisions of this Act shall apply to the lessor and the lessee as if they were the owner of the land.

(4) Where any land is subject to a lease, the provisions of this Act shall apply to the lessor and the lessee as if they were the owner of the land.



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**



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*Land Tax (Amendment).*


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**B**E 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 (Amendment) Act, 1975".

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

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

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



*Land Tax (Amendment).*

## (2) Sections 3B, 3C—

After section 3A, insert :—

## 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,

Deduction where only one residential unit in building.

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

## 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
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Deduction in respect of certain flats.

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*Land Tax (Amendment).*

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reasonable proportion for that flat—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

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*Land Tax (Amendment).*

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

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(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.

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*Land Tax (Amendment).*

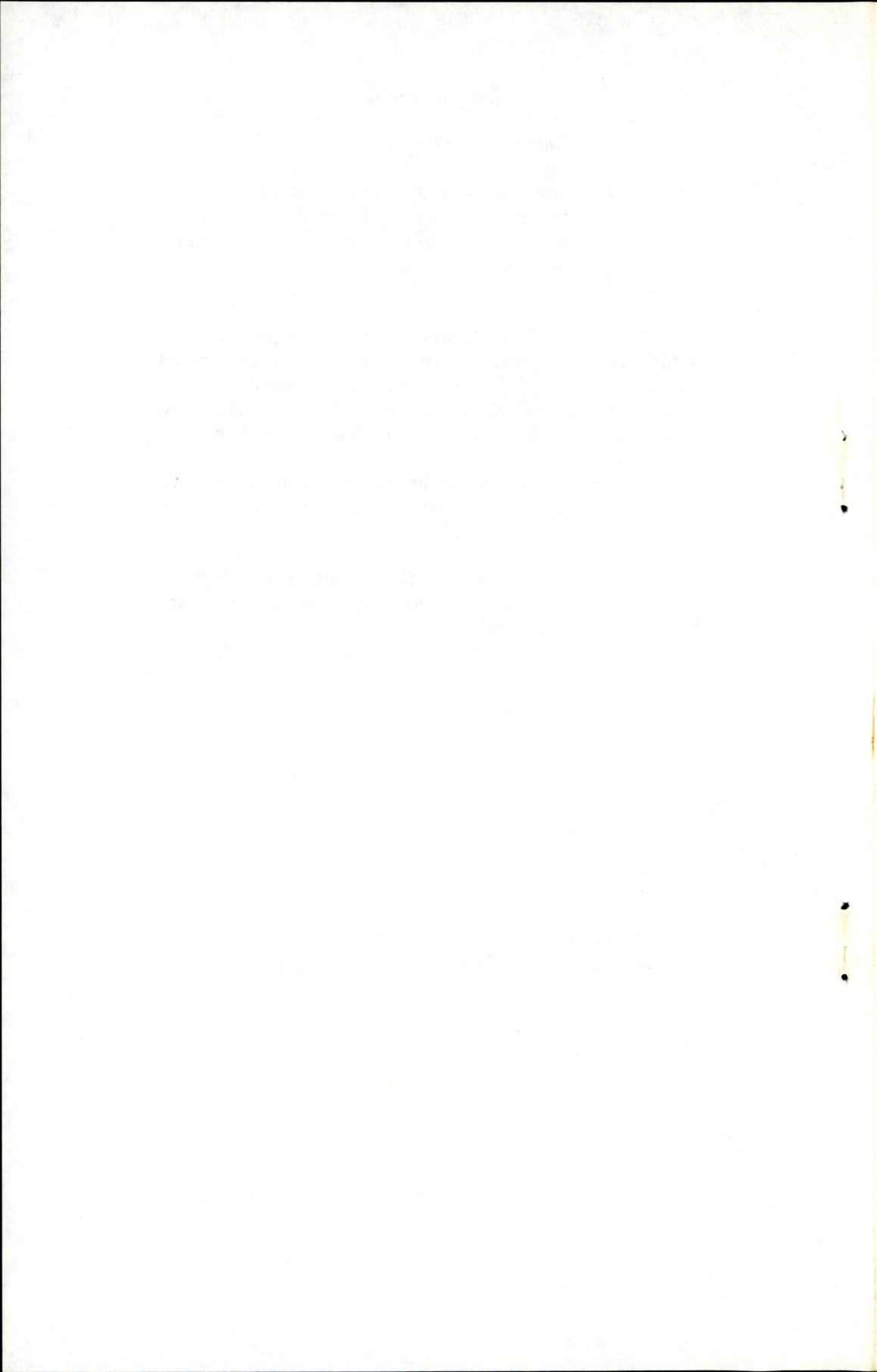
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- (k) any public corporation declared by the Governor by order published in the Gazette to be a corporation to which this section applies.

(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.







*I certify that this PUBLIC BILL, which originated in the LEGISLATIVE ASSEMBLY, has finally passed the LEGISLATIVE COUNCIL and the LEGISLATIVE ASSEMBLY of NEW SOUTH WALES.*

**R. E. WARD,**  
*Clerk of the Legislative Assembly.*

*Legislative Assembly Chamber,  
Sydney, 27 November, 1975.*

## **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**

*I have examined this Bill, and find it to correspond in all respects with the Bill as finally passed by both Houses.*

**J. H. BROWN,**  
*Chairman of Committees of the Legislative Assembly.*



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*Land Tax (Amendment).*


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**B**E 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 (Amendment) Act, 1975".

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

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

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

Sec. 3.

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SCHEDULE.

AMENDMENTS OF THE LAND TAX ACT, 1956

(1) Section 3 (2)—

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

(2)



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*Land Tax (Amendment).*

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(2) Sections 3B, 3C—

After section 3A, insert :—

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,

Deduction where only one residential unit in building.

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

3C. (1) In this section—

"flat" does not include a residential unit;

Deduction in respect of certain flats.

"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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*Land Tax (Amendment).*

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reasonable proportion for that flat—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

and



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*Land Tax (Amendment).*

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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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*Land Tax (Amendment).*


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(5) For the purposes of subsection (3) (a), 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 :—

Land tax  
liability  
of certain  
corpora-  
tions.

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

(k)



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*Land Tax (Amendment).*

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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.

*In the name and on behalf of Her Majesty I assent to this Act.*

A. R. CUTLER,  
*Governor.*

*Government House,  
Sydney, 10th December, 1975.*



