

TASMANIA

LAND TAX REGULATIONS 2021
STATUTORY RULES 2021, No. 96

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LAND TAX REGULATIONS 2021

I, the Governor in and over the State of Tasmania and its Dependencies in the Commonwealth of Australia, acting with the advice of the Executive Council, make the following regulations under the *Land Tax Act 2000*.

Dated 22 November 2021.

B. BAKER
Governor

By Her Excellency's Command,

MICHAEL DARREL JOSEPH FERGUSON
Minister for Finance

1. Short title

These regulations may be cited as the *Land Tax Regulations 2021*.

2. Commencement

These regulations take effect on
15 December 2021.

3. Interpretation

In these regulations –

Act means the *Land Tax Act 2000*.

4. Prescribed owner of land

For the purposes of paragraph (b) of the definition of *owner* in section 3A(1) of the Act, the following persons are prescribed:

- (a) in the case of land not registered under the *Land Titles Act 1980* and subject to a mortgage or other encumbrance under which a person is entitled to an equity of redemption, the person for the time being having that equity of redemption;
- (b) in the case of land not registered under the *Land Titles Act 1980* and not subject to a mortgage or other encumbrance –
 - (i) if a person is entitled to an estate of freehold in the land for his or her life, that person; or
 - (ii) if subparagraph (i) does not apply, the person entitled to an estate in fee simple in the land.

5. Repatriation health card

For the purposes of section 19(a)(ii) of the Act, a Repatriation Health Card – For All Conditions, with a war widow or war widower endorsement, issued under the *Veterans' Entitlements Act 1986* of the Commonwealth is prescribed to be equivalent to a Pensioner Concession Card.

6. Amendment of assessment

An amendment of an assessment of land tax made under the *Land and Income Taxation Act 1910* for any financial year ending on or before 30 June 2000 is to be made under that Act as if it had not been repealed.

7. Prescribed fees

The following fees are prescribed as the fees payable for the matters to which they respectively relate:

- (a) if an application for a search under section 42(1) of the Act, a fee of 6 fee units;
- (b) if an issue of a certificate under section 42(2) of the Act, a fee of 1.5 fee units.

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Printed and numbered in accordance with the *Rules Publication Act 1953*.

Notified in the *Gazette* on 1 December 2021.

These regulations are administered in the Department of Treasury and Finance.

EXPLANATORY NOTE

(This note is not part of the regulations)

These regulations –

- (a) for the purposes of the *Land Tax Act 2000* –
 - (i) prescribe certain classes of persons to be an owner in respect of land not registered under the *Land Titles Act 1980*; and
 - (ii) prescribe certain cards to be equivalent to a Pensioner Concession Card; and
 - (iii) make provision for amendments of assessment of land tax under the *Land and Income Taxation Act 1910*; and
 - (iv) prescribe fees for specified matters under that Act; and
- (b) are made consequentially on the repeal of the *Land Tax Regulations 2010* under

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section 11 of the *Subordinate Legislation Act 1992*.