


# NOTICE OF LAND TAX ASSESSMENT

DATE OF ISSUE	ASSESSMENT PERIOD	FOR LAND OWNED AS AT	OWNERSHIP NUMBER
21/07/2019	01/07/2018 to 30/06/2019	30/06/2018	13336283
 046-5048 (1719) <b>B R DAVIES &amp; ORS</b> <b>192 ESPLANADE</b> <b>SOUTH BRIGHTON SA 5048</b>			DUE DATE
			03/09/2019
			TOTAL AMOUNT DUE
			<b>\$1,807.00</b>

## INSTALMENT ADVICE

Notify RevenueSA if the above address is incorrect

ASSESSMENT NUMBER	LOCATION	TAXABLE SITE VALUE
1003010006	1198 SOUTH RD / CLOVELLY PARK SA 5042 / LT 93	\$380,000
1003518010	1252-1254 SOUTH RD / CLOVELLY PARK SA 5042 / PT LTS 4	\$630,000


 Government  
of South Australia

**TOTAL TAXABLE SITE VALUE \$1,010,000**

 Do you know? A property qualifying as the Principal Place of Residence of the owner may not be liable for land tax.  
 (For further information refer to the Guide to Land Tax or [www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au))

 Rd 30/08/19.  
 visa  
 9650 9115122

Instalment	1st Instalment	2nd Instalment	3rd Instalment	4th Instalment	OR	Total Amount Due
Amount	\$1,805.00	\$1,805.00	\$1,805.00	\$1,807.00		\$1,807.00
Due By	PAID	PAID	PAID	03/09/2019		03/09/2019

LTNxx 0517

DETACH AND RETURN THE PAYMENT REMITTANCE ADVICE WITH YOUR PAYMENT

## NOTICE OF LAND TAX ASSESSMENT

PAYMENT OPTIONS - See reverse

PAYMENT REMITTANCE ADVICE

OWNERSHIP NUMBER
<b>13336283</b>
DUE DATE
<b>03/09/2019</b>
REFERENCE NUMBER
<b>5037178828</b>



\*71 231 0503717882800000 06

B R DAVIES &amp; ORS



\*71 231 0503717882800000 06

TOTAL AMOUNT DUE
<b>\$1,807.00</b>

OR

INSTALMENT AMOUNT
<b>\$1,807.00</b>

+50371788280011&gt; +000927+ &lt;0550371788&gt; &lt;0000180700&gt; +444+

## LAND TAX - FURTHER ENQUIRIES

More detailed information regarding land tax, including an example of the method of calculation, can be found in the Guide to Land Tax Legislation (Guide) at [www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au). Enquiries can be directed to:

**Phone:** (08) 8204 9870 between 8.30am and 5.00pm (on South Australian business days)

**Mail:** GPO Box 1647, Adelaide SA 5001

**Email:** [landtax@sa.gov.au](mailto:landtax@sa.gov.au)

**Fax:** (08) 8207 2100

## CHANGE OF ADDRESS

Change of address details can be advised online at [www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au) or via the enquiry methods mentioned above.

If you receive two or more Notices for properties owned by the same taxpayer, please advise RevenueSA immediately of the correct owner name. If you don't receive a Notice for a property liable for land tax (e.g. rental property) equally contact RevenueSA. Interest and penalty tax can apply if you don't advise RevenueSA of these situations.

## CHANGE OF OWNERSHIP

RevenueSA does not apportion land tax between the vendor and the purchaser. If a property is transferred to a new owner, the full liability must be paid at the time of settlement even if the vendor has chosen to pay by instalments. Please refer any enquiries regarding property settlement payments to your land conveyancer.

## INSTALMENT OPTION

Payment by instalments is available. If the instalment option is chosen, failure to meet any instalment payment by its due date will result in the unpaid remainder of the full land tax becoming immediately due and payable, with penalty tax and interest (if applicable) being charged on the full amount unpaid.

- Please note:** (a) Instalment advice notices **will include** any land sold during the financial year of assessment. As the owner at midnight 30 June, you are liable to pay the land tax assessed for the forthcoming year. Please refer to the Guide which accompanies this notice for further information.
- (b) Depending on the date of issue, date(s) for payment of this notice may fall due in the following financial year.

## PENALTIES AND INTEREST FOR LATE PAYMENT

The *Taxation Administration Act 1996* (the "Act") allows for a flat penalty tax of 75% of the unpaid tax to be imposed in instances of the deliberate non-payment of tax, or 25% for any other situation. The Commissioner of State Taxation has exercised discretion to reduce the 25% penalty tax to the rate of 5% of the annual primary land tax outstanding provided the further assessment is paid in full by the due date. The Act also allows for interest to be imposed on unpaid tax on a daily basis from the due date until the date the tax is paid.

## SHACK SITES, LAND HELD IN TRUST & EXEMPTIONS

Refer to the Guide or [www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au) for further information.

## OBJECTION TO ASSESSMENT \*

A person who is dissatisfied with an assessment may lodge a written notice of objection with the Minister within 60 days of the date of the assessment.

## OBJECTION TO SITE VALUE \*

You may object to the valuation referred to in this notice by writing served personally or by post on the Valuer-General within 60 days after the date of service of this notice.

### But Note:

- (a) if you have previously received a notice or notices under the *Land Tax Act 1936* referring to the valuation and informing you of a 60-day objection period, the objection period is 60 days after service of the first such notice;
- (b) you may not object to the valuation if the Valuer-General has already considered an objection by you to that valuation.

The Valuer-General may extend the 60-day objection period where it be shown there is reasonable cause by a person entitled to make an objection to a valuation.

Your objection must contain a full and detailed statement of the grounds on which the objection is based. Your objection can be directed to:

**In Person:** State Valuation Office, 101 Grenfell Street, Adelaide SA 5000

**Phone:** 1300 653 345

**Mail:** GPO Box 1354, Adelaide SA 5001

**Email:** [LSGObjections@sa.gov.au](mailto:LSGObjections@sa.gov.au)

**Fax:** (08) 8226 1428

\* **Please Note:** If you lodge an objection of any type, the land tax must still be paid in accordance with the Due Date shown hereon and any reduction of land tax resulting from the objection will be provided by way of refund by contacting RevenueSA.

**GST** Land tax is not subject to GST.

Sensitive: SOUO-I2-A2 Pursuant to section 77 of the *Taxation Administration Act 1996*

**PAYMENT OPTIONS:** Please use the biller code and reference number shown on this Notice. Credit Card limit: \$5000 per Payment Remittance Advice.



**Biller Code:** 625079

**Ref:** 5037178828

### Telephone & Internet Banking - BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit, credit card (Visa or MasterCard) or transaction account.

More info: [www.bpay.com.au](http://www.bpay.com.au)

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Send your cheque or money order made payable to the Commissioner of State Taxation along with this **Payment Remittance Advice** to:

**RevenueSA**  
**Locked Bag 555**  
**ADELAIDE SA 5001**



**Biller Code:** 625079

**Ref:** 5037178828

### Credit Card Payments

Visa or MasterCard accepted

Online: [www.revenuesa.sa.gov.au/payments](http://www.revenuesa.sa.gov.au/payments)

Phone: 1300 669 344



SERVICE SA



Pay in person with this **Payment Remittance Advice** at any business displaying the logos shown above.

Cash, cheque, money order or credit card (Visa or MasterCard) accepted.