


NOTICE OF LAND TAX ASSESSMENT

 ABN 19 040 349 865
 Land Tax Act 1936

DATE OF ISSUE	ASSESSMENT PERIOD	FOR LAND OWNED AS AT	OWNERSHIP NUMBER
21/10/2019	01/07/2019 to 30/06/2020	30/06/2019	13336283
 046-5048 (5182) B R DAVIES & ORS 192 ESPLANADE SOUTH BRIGHTON SA 5048			DUE DATE
			03/12/2019
			TOTAL AMOUNT DUE
			\$7,316.00

Notify RevenueSA if the above address is incorrect

ASSESSMENT NUMBER	LOCATION	TAXABLE SITE VALUE	ARREARS/ PAYMENTS	CURRENT TAX	BALANCE
1003010006	1198 SOUTH RD / CLOVELLY PARK SA 5042 / LT 93	\$395,000	\$0.00	\$2,739.17	\$2,739.17
1003518010	1252-1254 SOUTH RD / CLOVELLY PARK SA 5042 / PT LTS 4	\$660,000	\$0.00	\$4,576.83	\$4,576.83

Super \$1829.00 Land Tax

TOTAL TAXABLE SITE VALUE \$1,055,000

pd 21/12/19.

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)

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Instalment	1st Instalment	2nd Instalment	3rd Instalment	4th Instalment	OR	Total Amount Due
Amount	\$1,829.00	\$1,829.00	\$1,829.00	\$1,829.00		\$7,316.00
Due By	03/12/2019	03/03/2020	02/06/2020	01/09/2020		03/12/2019

LTNxx_0519

DETACH AND RETURN THE PAYMENT REMITTANCE ADVICE WITH YOUR PAYMENT

Land Tax Act 1936

NOTICE OF LAND TAX ASSESSMENT

PAYMENT OPTIONS - See reverse

PAYMENT REMITTANCE ADVICE

OWNERSHIP NUMBER
13336283
DUE DATE
03/12/2019
REFERENCE NUMBER
5037178828



*71 231 0503717882800000 06

B R DAVIES & ORS



*71 231 0503717882800000 06

TOTAL AMOUNT DUE
\$7,316.00

OR

INSTALMENT AMOUNT
\$1,829.00

+50371788280011> +000927+ <0550371788> <0000182900> +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. 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

CHANGE OF ADDRESS

Change of address details can be advised online at 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 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 to do so by a person entitled to make an objection to a valuation.

A written objection to valuation must set out the full and detailed grounds for objection. Objections can be submitted via an online form at www.sa.gov.au/landservices or email objection to LsgObjections@sa.gov.au. All valuation enquiries to 1300 653 346.

* **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.



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

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Biller Code: 625079
Ref: 5037178828

Credit Card Payments

Visa or MasterCard accepted

Online: www.revenuesa.sa.gov.au/payments

Phone: 1300 669 344



service sa



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



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.