Land Tax Assessment CORPORATE GROUP



ABN 19 040 349 865

INSTALMENT ADVICE

| | OWNERSHIP NUMBER C0947109 | | | |
|--|---|--|--|--|
| | | | | |
| | | TOTAL AMOUNT DUE | | |
| LARK INVESTMENTS PTY LTD POST OFFICE BOX 1993 | | \$2,843.00 DUE DATE | | |
| SOUTH PLYMPTON SA | | | | |
| | 09/08/2023 | | | |
| Notify RevenueSA if the above address is incorrect This notice is for land owned by: | | DATE OF ISSUE | 25/06/2023 | |
| 649 996 001 ROGATE PROPERTY HOLDINGS PTY LTD | | ASSESSMENT 01/07/2 PERIOD | 2022 to 30/06/2023 | |
| | | FOR LAND OWNED AS AT | 30/06/2022 | |
| | There are two | ways to pay: | | |
| | 1 IN FULL DUE BY | 09/08/2023 | | |
| | | 2 OR BY INSTAL INSTALMENT 1 DUE BY | MENTS \$947.00 PAID | |
| | | INSTALMENT 2 DUE BY | \$947.00 09/08/2023 | |
| Do you know? A property qualifying as the Principal Pla | ore of | INSTALMENT 3 DUE BY | \$947.00 08/11/2023 | |
| Residence of the owner may not be liable land tax. (For further information refer to <i>revenuesa.sa.gov.au/Itassessment</i>) | e for | INSTALMENT 4 DUE BY | \$949.00 07/02/2024 | |
| Receive your Land Tax notices to your inbox. Find out more at: <i>revenuesa.sa.gov.au</i> | | Need more ti Contact RevenueS | | |
| Government of South Australia | Payment remittance advice ownership number Due Date C0947109 09/08/2023 | Billpay | RevenueSA Execution of Fraction Land Land Tax Act 1936 | |
| Biller Code: 625079 Ref: 5112372825 | TOTAL AMOUNT DUE \$2,843.00 | *71 231 0511237282500 | 000 59 | |
| Telephone & Internet Banking – BPAY® | LARK INVESTMENTS PTY LTD | | | |
| Contact your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: www.bpay.com.au | INSTALMENT AMOUNT \$947.00 | *71 231 0511237282500000 59 | | |

For further enquiries about land tax:

More detailed information regarding land tax, exemptions, land held in trust and shack sites can be found at revenuesa.sa.gov.au/landtax.

Phone: (08) 8226 3750 between 8.30am and 5.00pm (on South Australian business days)

Mail: GPO Box 1647, Adelaide SA 5001

GST: Land tax is not subject to GST.

Email: landtax@sa.gov.au

Address change:

Change of address details can be advised online at **revenuesa.sa.gov.au/updatedetails** or via the enquiry methods mentioned above.

Ownership change:

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.

Penalties and interest for late payment:

Payment by instalments:

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.

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.

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 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 <u>after service of the first such notice</u>;
- (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.

Objections must be submitted in writing and should set out the full and detailed grounds for objection. Objections can be submitted via an online form at **www.valuergeneral.sa.gov.au**, post to GPO Box 1354 Adelaide SA 5001 or email to **OVGobjections@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.

OFFICIAL: Sensitive

Payment options: Please use the biller code and reference number shown on this Notice.



Telephone & Internet Banking - BPAY[®]

Contact your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: www.bpay.com.au

Biller Code: 625079 Ref: 5112372825

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Online www.bpoint.com.au/pay/revsalt Have this Notice and your Visa or Mastercard ready REFERENCE NO. 5112372825

Telephone 1300 669 344 Have this Notice and your Visa or Mastercard ready. Operates 24 hours a day, 7 days a week. Simply follow the directions. BILLER CODE: 625079 REFERENCE NO. 5112372825



In Person Pay in person with this Payment Remittance Advice at any Australia Post or Service SA outlet.

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



Mail

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

Statement of land held as at midnight 30 June 2022

OWNERSHIP NUMBER C0947109

| ASSESSMENT NUMBER/ PROPERTY LOCATION | TAXABLE SITE VALUE | LAND TAX ASSESSED | - DEDUCTIONS | = LAND TAX PAYABLE 2022-2023 | + AMOUNT PAYABLE FROM PRIOR YEARS | - PAYMENTS | = LAND TAX BALANCE |
|--|---------------------------------|-----------------------------|--------------|---------------------------------|--------------------------------------|------------|-----------------------|
| 0624437008 7-9 INDAMA ST / REGENCY PARK SA 5010 / LT 1 Your 100.00% share from Ownership 71243480 - ROGAT | \$1,075,000 E PROPERTY HOLDI | \$3,790.00 NGS PTY. LTD. | \$0.00 | \$3,790.00 | \$0.00 | \$947.00 | \$2,843.00 |
| TOTALS | \$1,075,000 | \$3,790.00 | \$0.00 | \$3,790.00 | \$0.00 | \$947.00 | \$2,843.00 |

Note: The total land tax is apportioned to each property in the ratio of its taxable site value to the total taxable site value for your statement.

Penalties for failing to notify of omissions and errors

You must ensure that the information contained in your land tax assessment is correct to avoid penalties. If any land you own is omitted from this assessment or is incorrectly specified as exempt, **you must notify RevenueSA by the due date** on this assessment. If you have not already, you must also notify RevenueSA if you hold land as trustee for a trust. Penalties may apply if you do not make a required notification. You can request an amendment to your assessment or notify us of changes by visiting *revenuesa.sa.gov.au*.

