



LAND TAX RELIEF

COVID-19 RESPONSE



SOUTH AUSTRALIA

LAND TAX DEFERRAL – 2019-20 THIRD AND FOURTH INSTALMENTS

Businesses and individuals paying land tax quarterly in 2019-20 will be able to defer payment of their third and fourth quarter instalments for up to six months.

Businesses and individuals will be sent their land tax notices of assessment as usual, with information provided on how the deferral will be administered.

No application process will be required and there will be no requirement to contact RevenueSA to put this new arrangement in place.

The deferral does not relate to previous outstanding arrears.

FAQS

What is the stimulus/relief?

Entities and individuals with outstanding South Australian land tax for 2019/20 can defer their quarterly payments for up to six months.

From 2020-21 the Land Tax Transition Fund relief, that was introduced as part of the recent significant land tax reform, will be increased from 50% to 100%.

Who is eligible?

Entities and individuals currently paying land tax quarterly will be able to defer their third and fourth quarter instalments for up to six months.

Who should use this stimulus/other consideration?

This stimulus measures will not provide any assistance for those who have already paid their land tax in full.

The Land Tax Transition Fund relief is transitional relief for taxpayers with land tax greater than \$2,500, who have had an increase in their land tax assessment as a result of the changes in aggregation of land owned. However, the relief does not apply to increases in relation to trust surcharge amounts.

Previously the relief was calculated as 50% of the increase in the land tax assessment in 2020-21, the relief has now increased to be equal to 100% of the increase.



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Taxpayers with an increase above \$102,500 are not eligible for any relief.

LAND TAX REFORM TRANSITION FUND

The previously announced land tax reform transitional relief fund available to eligible taxpayers whose land tax bill will increase as a result of the changes in aggregation of land commencing from 1 July 2020 will be increased from 50% to 100% of the increase in an eligible taxpayer's 2020-21 land tax assessment. This will be subject to the existing criteria.

[See the land tax changes page](#) for further information on criteria for the land tax transitional fund.



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