



**LAND TAX (LAND HELD ON TRUST) AMENDMENT ACT 1997**

**No. 81 of 1997**

**SUMMARY OF PROVISIONS**

1. **Short title**
2. **Amendment of s. 13—Cases of multiple ownership and aggregation of value**



ANNO QUADRAGESIMO SEXTO

**ELIZABETHAE II REGINAE**

A.D. 1997

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No. 81 of 1997

An Act to amend the Land Tax Act 1936.

[Assented to 24 December 1997]

The Parliament of South Australia enacts as follows:

**Short title**

1. (1) This Act may be cited as the *Land Tax (Land Held On Trust) Amendment Act 1997*.

(2) The *Land Tax Act 1936* is referred to in this Act as "the principal Act".

**Amendment of s. 13—Cases of multiple ownership and aggregation of value**

2. Section 13 of the principal Act is amended—

(a) by inserting in subsection (3)(b) "subject to subsection (3a)," before "if land";

(b) by inserting after subsection (3) the following subsection:

(3a) If two or more portions of land comprising the whole or a part of a certificate of title are held on trust for two or more beneficiaries, the qualification to the aggregation principle under subsection (3)(b) does not apply and the Commissioner may treat all the land comprising the certificate of title as the one piece of land.

In the name and on behalf of Her Majesty, I hereby assent to this Bill.

E. J. NEAL Governor