

Industry Fact Sheet

Recreation Grounds Rates and Taxes Exemption Act 1981

The *Recreation Grounds Rates and Taxes Exemption Act 1981* exempts certain land used for sport or recreation in South Australia from rates and taxes.

In this Act, **rates and taxes** means rates and taxes imposed by or under any Acts of Parliament but does not include a charge imposed for water supplied or services provided. This may be used by certain organisations, including sporting clubs, to claim an exemption or reduction from some charges, such as the River Murray Levy or the Emergency Services Levy. It would not apply to the cost for actual water used.

To be eligible, certain criteria must be met.

Exemptions

To help you determine if your organisation/club may be eligible, use this checklist.

Is the land:

Vested in a council; or under the care, control or management of a council, and the public is entitled to access to the land for the purpose of sport or recreation? Yes No

Vested in trustees or in an association and the public is entitled, in pursuance of rights granted in perpetuity, to access the land for the purpose of sport or recreation? Yes No

Occupied under a lease, licence or permit granted by a council and used by the occupier for the purposes of sport or recreation? Yes No

If you have ticked **yes to any of these questions**, then:

Is the whole of the income derived from the land used for the maintenance, repair or improvement of the land? Yes No

If you ticked yes to any of the first three questions, **AND yes to the fourth question**, then your organisation/club as the occupier can make an application for the exemption.



Before making an application, you should **check your specific situation**, for example by checking any existing lease, licence or permit. It may be that your local council has already applied for and received the exemption and that the organisation/club is not actually being asked to meet those costs but just the cost of actual water used or services provided.

You should also check your existing SA Water or Emergency Services Assessment accounts. SA Water accounts do not specify if an exemption or reduction is already being applied to that location so it is recommended to check with them first to find out. If you have not received directly an Emergency Service Assessment, then you may not be paying this.

To apply for an exemption

If you think your organisation/club may be entitled to an exemption, having reviewed these questions and having checked your organisation/clubs' specific situation, you should write separately to the following organisations setting out the reasons why your organisation/club is eligible for the exemption.

As an example for a sporting club, the letter should include the following information:

The <name of club> occupies an area of land which it uses under a <lease, licence or permit> granted by the <name of the council> for the purpose of providing <detail type of sporting or recreational activity provided>.

Under the terms of the licence, the club is responsible for meeting all of the costs and charges applying to their use of this land. <You should be able to quote your SA Water Account Number and/or Emergency Services Assessment Number to substantiate this>.

The whole of the income derived from the land is used by the club for the maintenance, repair or improvement of the land. <You should include supporting documentary evidence such as financial statements>.

Therefore the club is now seeking an exemption under the Recreation Grounds Rates and Taxes Exemption Act 1981 from rates and taxes applicable to this land.

Who to write to

SA Water: GPO Box 1751, Adelaide SA 5001

Revenue SA: Ground Floor, State Administration Centre, 200 Victoria Square, Adelaide SA 5000

Additional information

Should you have any further questions on this matter, please contact the Local Government Liaison Officer at the Office for Recreation and Sport on 1300 714 990.

Release Date: January 2015

Disclaimer: The information provided in this publication is for your information only. To ensure you comply with your legal obligation you should refer to the appropriate Acts and Regulations as this publication may refer to legislation that has been amended or repealed since the release date indicated.

