



AUSTRALIA – July 2025

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NEW SOUTH WALES

When does a land tax exemption apply in NSW and Victoria? Reading between the “wines”

This article examines the exemption of agricultural land in primary production under Section 10AA of the *Land Tax Management Act 1956 (NSW) (Act)*. The article looks at the implications of the *Zonadi* case in New South Wales and compares it with the situation in Victoria where “primary production” is defined as cultivation for the purpose of selling the produce of cultivation (*whether in a natural, processed or converted state*).

The article can be accessed via the following link:

[When does a land tax exemption apply in NSW and Victoria? Reading between the “wines” | Russell Kennedy](#)

QUEENSLAND

Rating review has focus on fair

This article reports that Bundaberg Regional Council, recognising that the heaviest rates burden falls on residential owner-occupiers, has undertaken a review of rates and charges and has introduced additional rating categories in relation to properties that can generate income. The article lists the changes.

The article can be accessed via the following link:

International Property Tax Institute

IPTI Xtracts- The items included in IPTI Xtracts have been extracted from published information. IPTI accepts no responsibility for the accuracy of the information or any opinions expressed in the articles.

[Rating review has focus on fair – Bundaberg Now](#)

TASMANIA

More than 14,000 Tasmanian properties receive first revaluation since 2016

This article reports that the Valuer-General for Tasmania has completed the first revaluation for all properties in the Sorell and Tasman council areas, the first revaluation to take place since 2016. This is part of a rolling programme which sees one third of the state reassessed for land value, capital value and assessed annual value every two years.

The article can be accessed via the following link:

[More than 14,000 Tasmanian properties receive first revaluation since 2016 - Pulse Tasmania](#)

International Property Tax Institute

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