



## Land Tax Exemption or Concession Application: Non-profit or Sports Associations

<b>Client ID</b> If known (as shown on notice of assessment)		<b>Applicants must:</b> <ul style="list-style-type: none"> <li>complete all items and</li> <li>attach a copy of their constitution</li> </ul>
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Details of land ownership			
Full name of club, society or association:			
Postal address:			
Phone:		Email	
Principal object(s) of club, society or association:			

Land identity (as shown on notice of assessment)	Street no., street name & suburb or town	Activity conducted on land

Area of the land used for other than association purposes	
Is any part of the land leased out or otherwise available for use on a paying basis by persons (other than guests of members) who are not members of the association?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, what is the area of that portion (including any part of a building erected on the land which is capable of being let)?	Area: ..... m <sup>2</sup>
What date did the land commence being used for the purpose of the non-profit organisation?	

Declaration	
<b>I</b> _____ <b>of</b> _____ <small>(Full name - please print using BLOCK LETTERS)</small>	_____ <small>(Postal address)</small>
declare all particulars in this form are, to the best of my knowledge and belief, true and accurate.	
Capacity in which declaration is made: _____ <small>(e.g. Owner, Agent, Trustee etc)</small>	
<b>Signature</b> _____	<b>Date</b> _____
<small>(Only one signature is required)</small>	
<b>Phone</b> _____	<b>Email</b> _____



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### Land Tax Assessment Act 2002

#### **Exemptions for various non-profit organisations**

Land is exempt for an assessment year if at midnight on 30 June in the previous financial year, the land is:

- owned by, vested in, or held in trust for a sports association and used as a site for providing facilities necessary for or conducive to the attainment of the sporting objects of the association.
- owned by, vested in, or held in trust for any other non-profit association and used solely as a site for the purposes of providing facilities that are:
  - i. necessary for or conducive to the attainment of the objects of the association and
  - ii. not available for use on a paying basis by persons (other than guests of members) who are not members of the association.

The fact that facilities provided may include facilities for the sale of liquor does not affect eligibility for exemption.

#### **Concession where not all of the land is used for association purposes**

If land that is owned by, vested in, or held in trust for a non-profit association does not qualify for exemption because it is not used solely for association purposes, a 50% concession on the land tax payable is allowed if at least half of the total area of the land and the area of any part of a building on the land is used for association purposes.

#### **Vacant land and land not used principally for association purposes**

If the land is vacant or less than half the area is used for the purposes of the association, then it is fully taxable.

#### **Definitions**

**Sports association** means a non-profit association whose principal object is to provide facilities for its members to engage in any form of sport.

**Sport** includes any game.

**Non-profit association** means a society, club or association not carried on for the purpose of profit or gain to its individual members.

#### **More information**

**Web enquiry:** [www.osr.wa.gov.au/landtaxenquiry](http://www.osr.wa.gov.au/landtaxenquiry)

**Website:** [www.osr.wa.gov.au/landtax](http://www.osr.wa.gov.au/landtax)

#### **Please return completed form to:**

RevenueWA  
GPO Box T1600, PERTH WA 6845

#### **or as an attachment via our Web Enquiry**

Telephone: (08) 9262 1200  
Country callers: 1300 368 364 (Local call charges)

#### **Checklist**

Have you:

- ✓ completed all the particulars on this form
- ✓ attached a copy of the organisation's constitution
- ✓ signed the declaration