



## Land Tax - Application for Two Year Transitional Construction Exemption

**Use this form to apply for an exemption from land tax when moving from a private residence to a newly constructed or refurbished private residence**

Submit the application form on page 4, making sure you have answered all questions. We may request supporting documentation to verify information you have provided in this form.

### Eligibility

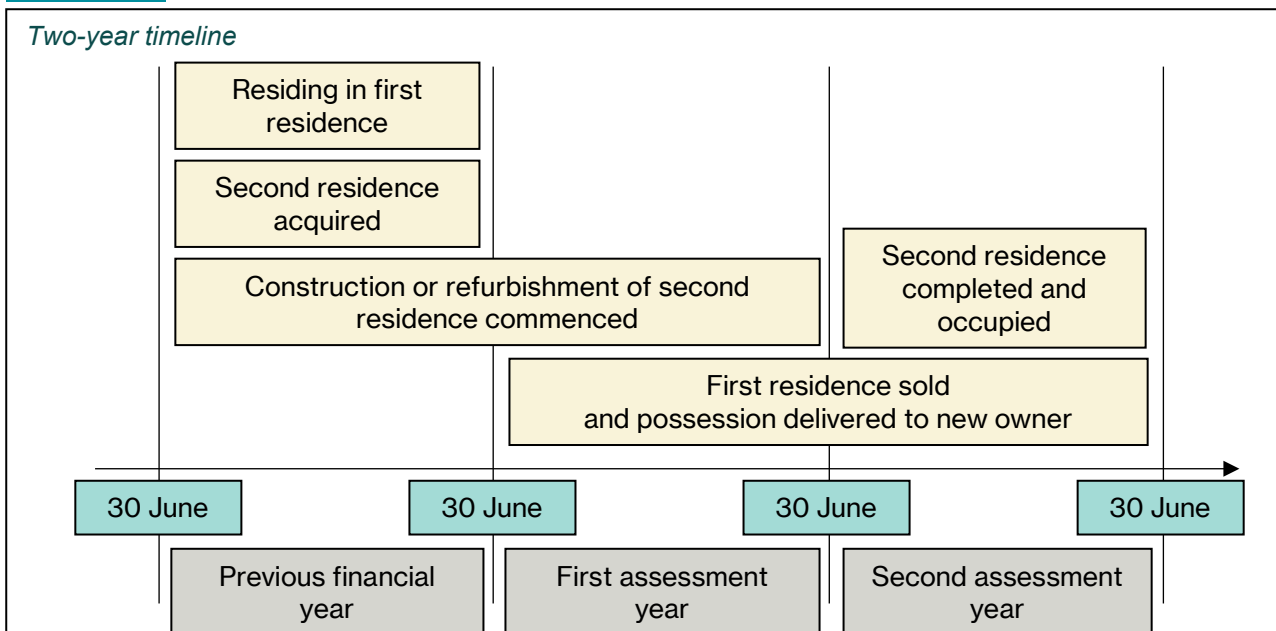
You may be eligible for an exemption from land tax for two consecutive assessment years if you own two private residential properties in transitional circumstances at midnight 30 June and:

- the property acquired second ('the second property') consists of, or will consist of, a new home under construction or a residence under refurbishment and
- you occupy that property as your primary residence once the construction or refurbishment is completed and
- the property you acquired first ('the first property') is occupied as your primary residence at 30 June.

An exemption for the second property is available for two consecutive years if:

- you occupy the first property as your primary residence while the second property is being refurbished/constructed and
- you sell the first property and deliver it to the purchaser prior to 30 June of the second assessment year and
- you acquired the second property in the financial year immediately before the first assessment year and
- you commenced or carried out construction or refurbishment of the second property in the **first assessment year** and
- you complete and occupy the second property as your primary residence in the **second assessment year** and
- no income has been derived from either property while you owned both properties.

See the ['Land Tax Exemptions - Transitional, Newly Constructed and Refurbished Private Residences'](#) fact sheet.



## Subdivision or amalgamation

From 1 July 2019 you can receive a partial exemption for that part of the parent lot that will become the new lot on which the primary residence is constructed/refurbished. See Fact Sheet [‘Land Tax Exemptions - Transitional, Newly Constructed and Refurbished Private Residences’](#).

### When to submit this application form

Apply after the commencement date. We may provisionally allow an exemption. If you subsequently do not meet any of the eligibility criteria, we will disallow the exemption and apply an exemption solely to your primary residence.

### Definitions

<b>Assessment year</b>	The financial year for which the land tax is, or is to be, assessed.
<b>Commencement date</b>	The date when the building contract is executed. For an owner-builder, this is the date when the building permit is granted under the <i>Building Act 2011</i> .
<b>Completion date</b>	The date when the construction or refurbishment is completed to the point where the residence is ready for occupation.
<b>New lot</b>	The lot that comes into existence as a result of a subdivision <sup>1</sup>
<b>Parent lot</b>	The original lot that ceases to exist following subdivision <sup>2</sup>
<b>Primary residence</b>	A person's sole or principal place of residence. See <a href="#">Commissioner's Practice LT 4 'Primary Residence'</a> .
<b>Private residence</b>	A building that is occupied, or fit to be occupied and intended by the owner to be occupied, as a place of residence.
<b>Private residential property</b>	A lot of land on which a private residence is being or has been constructed.

### When not to use this form

#### Land held in trust or owned by a company

Use Form [FLT26 'Residential Exemption Application: Trust Property used by a Disabled Beneficiary'](#) if the land for which you are claiming a residential exemption is held in trust or owned by a company. Such land does not qualify for residential exemption unless it is held in trust for a disabled beneficiary.

### Supporting documents

Before we can process your application, you must provide:

- a copy of your signed building contract (only pages containing the 'schedule of particulars' and a signature/date indicating acceptance of the contract) or
- for owner-builders only - a copy of the building permit issued by the Local Government Authority.

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<sup>1</sup> For a definition of subdivision, refer to clause 3 of the Glossary to the LTA Act.

<sup>2</sup> See clause 2(2) of the Glossary to the LTA Act.

## More information

**Submit your completed application and supporting documents via a web enquiry.**

**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)

**Telephone:** (08) 9262 1200

**Country callers:** 1300 368 364 (Local call charges)

**Postal address:**

RevenueWA  
GPO Box T1600, PERTH WA 6845

### Checklist

Have you:

- answered all questions on page 4?
- attached a copy of the signed building contract or building permit?
- signed the Declaration?
- kept a copy of this document for your records?

**It is an offence under the *Land Tax Assessment Act 2002* and *Taxation Administration Act 2003* to provide false or misleading information**



## Land Tax – Application for Two Year Transitional Construction Exemption

**Moving from a private residence to a newly constructed or refurbished private residence**

If known (as shown on notice of assessment)	Client ID	
<b>Names of owners</b>		
		Date of Birth (DD/MM/YYYY)

<b>Property acquired first</b>			
Land ID If known (as shown on notice of assessment)		Date of settlement	
Property address			

<b>Property acquired second</b>			
Land ID If known (as shown on notice of assessment)		Date of purchase	
Property address			
Date of signed building contract		Attach a copy of the Schedule of Particulars from your signed building contract, or (for owner-builders only) the building permit from your Local Government Authority	
Expected completion date			

1. Are either of the properties owned by a company or held in trust? If Yes, please see page 2.	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Has any income been derived from either property while they were both owned (for example. rent)? If Yes, provide relevant dates and details:	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Do any of the owners use another private residential property as their residence? If Yes, please provide details:	<input type="checkbox"/> Yes <input type="checkbox"/> No

<p>4. Will all the owners be the first occupants of the newly constructed or refurbished residence? If No, please provide names of first expected occupants:</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>5. Have you subdivided the land since 30 June 2023? See Fact Sheet '<a href="#">Exemptions Relating to Private Residences</a>'.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No

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