



Land Tax Exemption Application: Land Owned by an Educational Institution

Client ID If known (as shown on notice of assessment)	Applicants must: <ul style="list-style-type: none">• complete all items and• attach a copy of their constitution (new clients only)• attach a sketch if property used for various purposes
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Details of land ownership

Full name of educational institution: (Please indicate if land is held in trust for the educational institution)	
Postal address:	
Phone:	
Principal object(s) of the educational institution:	

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 educational purposes

Is any part of the land used or reserved for other than the educational purposes for which the institution was established?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, what area of the land is not used or reserved for educational purposes (please include a sketch if necessary)?	Area: m ²

Declaration

I _____ of _____ (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)	
Signature _____ (Only one signature is required)	Date _____
Phone _____	Email _____
It is an offence to provide false or misleading information	



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Land Tax Assessment Act 2002

Section 33 of the *Land Tax Assessment Act 2002* provides that land is exempt for an assessment year if:

- at midnight on 30 June in the previous financial year it is owned by, vested in, or held in trust for the following educational institutions, listed in section 33(4) of the LTAA:
 - (a) University of Western Australia
 - (b) Curtin University of Technology
 - (c) Murdoch University
 - (d) Edith Cowan University
 - (e) any bona fide educational institution not carried on for the purpose of private profit or gain
 - (f) a college, hostel, or hall of residence affiliated with an educational institution referred to in paragraph (a), (b), (c), (d) or (e) that has as its objects the provision of residence, or education and residence, for enrolled students of the body or institution, and that is not carried on for the purpose of private profit or gain

and

- it is in good faith reserved or used as a site for the purpose of providing facilities necessary for or conducive to the attainment of the objects of the institution and the performance of its functions.

However, if during an assessment year, reserved land is used for any other purpose is sold, then land tax is payable on the land for the lesser of the following periods:

- the five financial years reckoned retrospectively from and including the assessment year or
- the number of financial years from, and including, the first financial year for which the land was exempt as a result of its use and ownership to and including the assessment year.

The amount of land tax payable for each financial year for which land tax is payable is assessed at the rate applicable for that year under the *Land Tax Act 2002*.

In considering an application for exemption and reassessment for land tax, please refer to Commissioner's Practice LT 20 'Land Tax – Exemption for Land Owned by a Religious Body or Educational Institution'.

More information

Web enquiry: www.osr.wa.gov.au/landtaxenquiry

Website: www.wa.gov.au/organisation/departments/department-of-finance/land-tax

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:

- ✓ attached a copy of the Constitution (new applications only)
- ✓ attached a Trust Deed (if applicable)
- ✓ attached a sketch (if applicable)
- ✓ signed the declaration