



## Caravan, Camping, Dwelling or Residential Park Exemption

### When to use this form

Use this form to apply for a land tax exemption if you operate a caravan park, camping ground, or long stay residential park (lifestyle village).

Before completing this form, please see [CP LT 16 'Exemption for Land Used for a Dwelling or Residential Park'](#).

If you operate a retirement village, apply using [Form FLT39 'Land used for Retirement Villages'](#).

Details of land ownership			
Property address			
Name of park			
Client ID		If known (as shown on notice of assessment)	
Land ID			
Full name of owner(s)			
If held in trust, what is the name of the trust?			

### Definitions

**Caravan or camp site** a short-stay site set aside, marked, or intended to be used for one caravan or camp

**Short-stay site** a park site that is not used, and not intended to be used, as a person's principal place of residence. It may contain a dwelling such as a holiday cabin or chalet, or it may be a *caravan* or *camp site*

**Owner-occupied homes site** a long-stay site for which a site-only agreement is in effect

**Long-stay site** a site the park operator is renting or willing to rent to a person for use as their principal place of residence

**Excluded area**

- (a) land used for a hotel, motel, hostel, lodging house, boarding house, shop, cafe or restaurant
- (b) land not already mentioned in paragraph (a) that is the subject of a licence under the *Liquor Control Act 1988*
- (c) land on which clearing works have been undertaken for the purposes of development on the land
- (d) land used for prescribed purposes
- (e) land the Commissioner considers is not used for the purposes of operating the dwelling or residential park (see CP LT 16)

Use of land: Indicate the number of each site type on the land				
Caravan or camp sites	Short-stay sites	Owner-occupied home sites	Long-stay sites	Excluded area (m <sup>2</sup> )

## If the land changes

If the land is subdivided, the subdividing owner must repay any exemption claimed for up to ten years prior to the subdivision.

If the use of exempt land or part of the land changes, the owner must notify the Commissioner before the next assessment year, or within three months of the change, whichever is later. If the owner does not notify the Commissioner of the change, penalties may apply.

Authorised representative			
Name of the person authorised to discuss this application			
Capacity	<input type="checkbox"/> Owner	<input type="checkbox"/> Manager	<input type="checkbox"/> Other (specify):
Phone		Email	

Declaration	
I _____ (Full name - please print using BLOCK LETTERS)	
declare the information in this form is, to the best of my knowledge and belief, true and accurate.	
Capacity in which declaration is made: _____ (e.g. Owner, Agent, Trustee etc)	
Signature _____	Date _____
<b>It is an offence under the <i>Land Tax Assessment Act 2002</i> and <i>Taxation Administration Act 2003</i> to provide false or misleading information</b>	
A person who provides information to the Commissioner knowing it to be false or misleading in a material particular commits an offence under the <i>Taxation Administration Act 2003</i> . The penalty for the offence is: a. \$20,000 and b. three times the amount of tax that was avoided or might have been avoided if the false or misleading information had been accepted as true.	

## How to submit this form

Attach your application and supporting documents to a web enquiry at <a href="http://www.osr.wa.gov.au/landtaxenquiry">www.osr.wa.gov.au/landtaxenquiry</a>  You can also post the application and copies of the supporting documents to us at RevenueWA GPO Box T1600, PERTH WA 6845	Supporting documents
	Attach the following documents with your application: <input type="checkbox"/> a copy your caravan park/camping ground licence <input type="checkbox"/> a plan of the facility <input type="checkbox"/> a copy of the local government approvals

## Contact us

**Website:** [www.wa.gov.au/organisation/department-of-finance/land-tax](http://www.wa.gov.au/organisation/department-of-finance/land-tax)

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

**Telephone:** (08) 9262 1200      **Country Callers:** 1300 368 364 (local call charges)