



Land Tax - Confirmation of Two-year Transitional Exemption

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

Submit the confirmation form on pages 3 and 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:

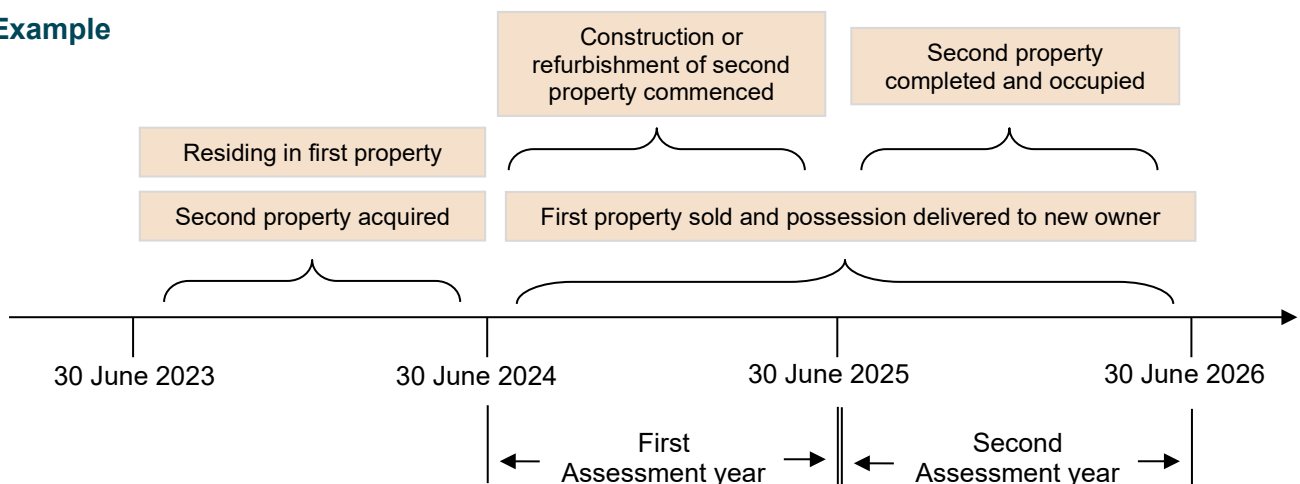
- the property acquired second ('the second property') consists of a new home under construction or a residence under refurbishment and
- you occupy that property as your primary residence once the construction or refurbishment is completed and
- the property acquired first ('the first property') is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

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

- you occupy the property acquired first 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 completed and occupied the second property as your primary residence in the **second assessment year** and
- no income has been derived from either property while not occupied as your primary residence

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

Example



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

Complete and lodge this form **after** you have occupied the second property and the first property has been sold/delivered to the purchaser.

We have provisionally approved your exemption in anticipation you will meet all the eligibility criteria. If any of the conditions are not subsequently met, we will disallow the exemption and apply an exemption solely to your primary residence.

As this exemption is applied in transitional circumstances only, the Commissioner will not 'roll forward' the land tax exemptions to later assessment years while you own both properties.

A RevenueWA officer will contact you if supporting documents to prove occupancy are required.

Definitions

Assessment year	The financial year for which the land tax is, or is to be, assessed.
Commencement date	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> .
Completion date	The date when the construction or refurbishment is completed to the point where the residence is ready for occupation.
New lot	The lot that comes into existence as a result of a subdivision ¹
Parent lot	The original lot that ceases to exist following subdivision ²
Primary residence	A person's sole or principal place of residence. See Commissioner's Practice LT 4 'Primary Residence' .
Private residence	A building that is occupied, or fit to be occupied and intended by the owner to be occupied, as a place of residence.
Private residential property	A lot of land on which a private residence is being or has been constructed.

Submit your completed confirmation via a web enquiry.

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

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

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?
- ☐ 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

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

² See clause 2(2) of the Glossary to the LTA Act.



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

Property acquired first	
Land ID If known (as shown on notice of assessment)	Date of settlement (or possession if earlier)
Property address	

Property acquired second	
Land ID If known (as shown on notice of assessment)	Date of completion
	Date of occupation
Property address	

1. Are the owners listed above the first occupants of the second property? If NO, please provide names of first occupants:	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. 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
3. 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
4. Did you subdivide the land during the construction/refurbishment? See Fact Sheet ' Exemptions Relating to Private Residences '.	<input type="checkbox"/> Yes <input type="checkbox"/> No

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