



Build-to-rent Exemption

Use this form to apply for a partial exemption from land tax for up to 20 years.

- The development must contain at least 40 self-contained dwellings which will be available for three-year residential leases.
- The dwellings must be owned by the same owner or group of owners and be managed by the same management entity.
- Construction of the development must be completed between 12 May 2022 and 1 July 2032.

Before completing this form, please see the information contained in the [build-to-rent exemption web page](#).

How to lodge this form

Apply when the 40th dwelling is available for rent and occupation.

A dwelling is a self-contained residence with its own kitchen, bathroom and toilet.

Attach your application and supporting documents to a web enquiry at www.osr.wa.gov.au/landtaxenquiry

You can also post the application and copies of the supporting documents to us at:
RevenueWA - GPO Box T1600, PERTH WA 6845

Details of the development

Address

Proposed dwellings available for rent

Number of dwellings

Date all dwellings available for occupation

Are all units available to rent for a term of at least 3 years?

☐ Yes
☐ No

Are there plans to add more dwellings for rent in the future?

If yes, attach a document detailing these plans.

☐ Yes
☐ No

Other use

Is there any portion of the development not exclusively available to tenants?

Attach supporting documents to detail all areas of the development which are not exclusively available for use by the tenants (i.e. stores, publicly available gyms etc)

☐ Yes
☐ No

Land area

Total area

Land under
development

Land not used for
development

Entity responsible for management

Entity name

Management representative

Phone

Email

Authorised representative			
Name of the person authorised to discuss this application			
Capacity	☐ Owner	☐ Agent	☐ Other (specify):
Phone		Email	

Declaration			
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 duty that was avoided or might have been avoided if the false or misleading information had been accepted as true.			
I declare that the information contained in this application is, to the best of my knowledge and belief, true, accurate and complete in every particular.			
Name		Phone	
Address			
Capacity in which declaration is made			
Signature		Date	

Contact RevenueWA			
Web enquiry	www.osr.wa.gov.au/landtaxenquiry	Website	wa.gov.au
Office	200 St Georges Terrace Perth WA 6000	Phone	(08) 9262 1200 1300 368 364 (WA country landline callers)
Postal	GPO Box T1600 Perth WA 6845		

Privacy statement
The Commissioner of State Revenue collects personal information under the authority of the <i>Taxation Administration Act 2003</i> and the <i>First Home Owner Grant Act 2000</i> (Acts) for the purposes of administering and enforcing those Acts and the State revenue laws. The collected information is protected by the confidentiality provisions in the Acts. We will not use your information outside of revenue administration purposes or share your information without your consent except in circumstances required or authorised by law. See www.wa.gov.au/organisation/departments-of-treasury-and-finance/revenue-wa-privacy-and-personal-information for details about how your personal information is handled.