



## Land Tax

Now that you have purchased your property, you need to be aware land tax is payable on all land in Western Australia *except* the land you use as your primary residence at 30 June of each year.

Land tax is an annual tax assessed on the total unimproved value of all land in the same ownership, regardless of whether the land is vacant or developed.

**Exemptions from land tax apply in certain circumstances.** You may be eligible for an exemption if you have purchased this property:

- to use as your primary residence, and are using it as your primary residence as at 30 June
- to construct your primary residence or
- to renovate or refurbish and will not be using it as your primary residence until after 30 June because it is uninhabitable while the renovations are being carried out.

See our website at [wa.gov.au/service/financial-management/taxation-and-duty/apply-land-tax-exemption](http://wa.gov.au/service/financial-management/taxation-and-duty/apply-land-tax-exemption) for details about exemptions and how to apply.

### Advise RevenueWA if you:

- change how you use the land
- change your postal address
- own property under a different name (such as a maiden name or with different spelling) or
- are purchasing any property in a trust capacity (provide us with a copy of your stamped Offer and Acceptance and Trust Deed).

**Penalties may apply if you fail to advise RevenueWA of information that could affect your liability for land tax.**

**For further information** about land tax, including current rates or to obtain an Application for Exemption form, visit our website at [wa.gov.au/organisation/department-of-treasury-and-finance/about-land-tax](http://wa.gov.au/organisation/department-of-treasury-and-finance/about-land-tax)

**Contact us** by lodging an enquiry at [www.osr.wa.gov.au/landtaxenquiry](http://www.osr.wa.gov.au/landtaxenquiry)