



Land Tax - Application for Two Year Residential Exemption

Use this form to apply for an exemption from land tax for two consecutive assessment years for a newly constructed or refurbished residence

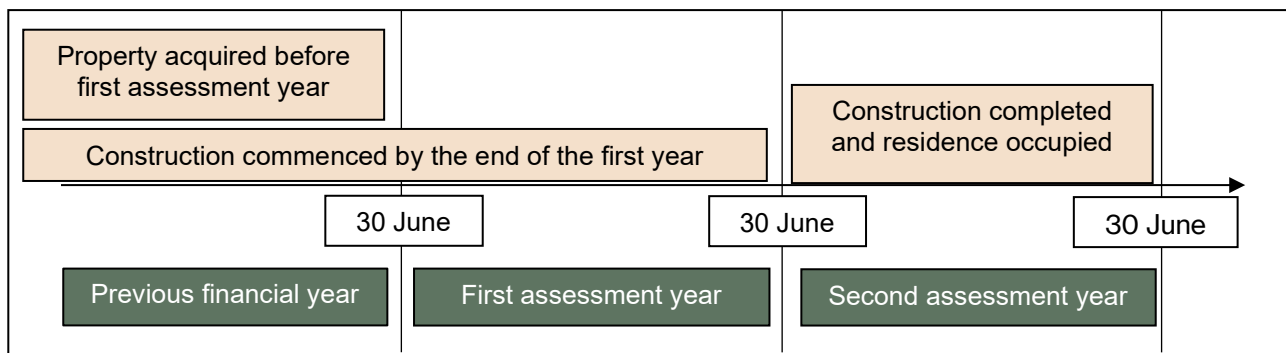
Submit the application form on page 3. We may request documents to verify information on the form.

Eligibility

You may be eligible for a land tax exemption for up to two consecutive assessment years if it has taken two or more assessment years to complete construction or refurbishment of your private residential property if:

- you carry out construction or refurbishment in the first assessment year and
- you complete construction or refurbishment in the second assessment year and
- you occupy the property as your primary residence in the second assessment year and
- no income was received from the property between the beginning of the first assessment year and the time the property is occupied as your primary residence and
- you do not own another private residential property that is exempt from land tax as your primary residence.

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



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

When not to use this form

Land held in trust or owned by a company

Use Form [FLT26 'Residential Exemption Application: Trust Property used by a Disabled Beneficiary'](#) if the land for which you are claiming a residential exemption is held in trust or owned by a company. This land does not qualify for residential exemption unless the land is held in trust for a disabled beneficiary.

Applying for an exemption for two properties in transitional circumstances

Use Form [FLT27A 'Application for Two Year Transitional Residential Exemption'](#) if you are moving from one private residence to another newly constructed or refurbished residence as you may be eligible for an exemption for both properties for two consecutive years.

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.

Supporting documents

Before we can process your application, you must provide:

- a copy of your signed building contract (only pages containing the 'schedule of particulars' and a signature/date indicating acceptance of the contract) or
- for owner-builders only - a copy of the building permit issued by the Local Government Authority.

When to submit this application form

Apply after the commencement date. We will allow an exemption for that year and the following year in anticipation of the residence being completed and occupied within those two assessment years. If that does not occur, we will 'roll forward' the exemption and issue an assessment for the first assessment year.

More information

Submit your completed application and supporting documents via a web enquiry.

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

Website: www.wa.gov.au/organisation/departments-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

It is an offence under the *Land Tax Assessment Act 2002* and *Taxation Administration Act 2003* to provide false or misleading information

Checklist

Have you:

- ☐ answered all questions on page 3?
- ☐ attached a copy of your executed building contract or building permit?
- ☐ signed the Declaration?
- ☐ kept a copy of this document for your records?

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.



Land Tax: Application for Two Year Residential Exemption Newly Constructed or Refurbished Private Residence

Property being constructed/refurbished		
If known (as shown on notice of assessment)	Client ID	Property address:
	Land ID	
Names of owners		
		Date of Birth (DD/MM/YYYY)
Date of signed building contract:		(Attach a copy of the Schedule of Particulars from your executed building contract, or (for owner-builders only) the building permit issued by your Local Government Authority)
Expected completion date:		
1. Is the property owned by a company or held in trust?		☐ Yes ☐ No
2. Have you received any income from the property (for example, rent)? If Yes, provide relevant dates and details:		☐ Yes ☐ No
3. Will all owners be the first occupants of the newly constructed or refurbished residence? If No, provide names of first expected occupants:		☐ Yes ☐ No
4. Will you be subdividing the property during construction/refurbishment? If Yes, see the ' Land Tax Exemptions - Transitional, Newly Constructed and Refurbished Private Residences ' fact sheet for further information.		☐ Yes ☐ No
5. What address are you residing at during construction/refurbishment of your property?		

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

Privacy statement

The Commissioner of State Revenue collects personal information under the authority of the *Taxation Administration Act 2003* and the *First Home Owner Grant Act 2000* (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.