



Land Tax - Confirmation of Two Year Residential Exemption

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

Submit the confirmation form on page 3, 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 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 start using the property as your primary residence in the second assessment year and
- no income was derived from the property between the beginning of the first assessment year and the time the property is used as your primary residence and
- you do not own any other private residential property that is exempt from land tax as your primary residence.

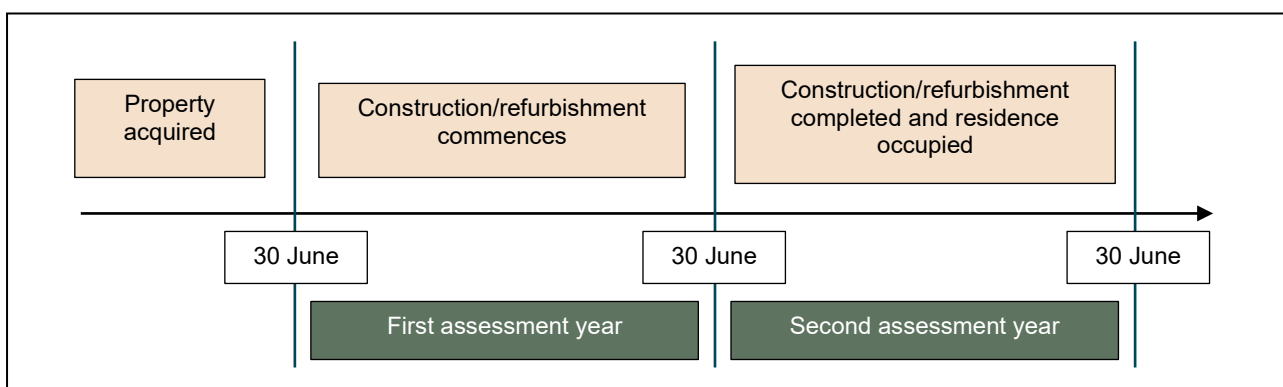
When to submit this confirmation form

Complete and lodge this form **after** you have started using the constructed/refurbished property as your primary residence.

We have provisionally approved your exemption in anticipation that you will complete the residence and start using it as your primary residence within two assessment years. If this has not occurred, we will 'roll forward' the exemption and issue an assessment for the first assessment year.

If you do not lodge the form, we may remove the exemption.

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



Subdivision or amalgamation

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.

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.

More information

Submit your completed confirmation via a web enquiry.

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

Website: www.wa.gov.au/organisation/departments-of-treasury-and-finance/about-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 3?
- ☐ 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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Newly Constructed or Refurbished Private Residence

Property 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)
On what date was the private residence on the property completed?		
On what date did you start using the property as your primary residence?		
1. Are the owners listed above the first occupants of the newly constructed or refurbished residence? If No, provide names of first occupants:		☐ Yes ☐ No
2. Have you derived any income from the property (for example, rent)? If Yes, provide relevant dates and details:		☐ Yes ☐ No
3. Did you subdivide the land during the construction/refurbishment? If Yes, see the 'Land Tax Exemptions - Transitional, Newly Constructed and Refurbished Private Residences' fact sheet for further information.		☐ Yes ☐ No
4. What address(es) did the owner(s) reside at during construction/refurbishment?		

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.