



Land Tax - Residential Exemption Application: Trust Property used by a Disabled Beneficiary

Use this form to apply for an exemption from land tax for a private residential property that is held in trust for a person with a disability

Submit the application form on page 2, making sure you have answered all questions. We may request supporting documentation to verify information detailed on this form.

Eligibility

You may be eligible for a land tax exemption if, at midnight on 30 June in the financial year before the assessment year:

- the land is held in trust for one or more disabled beneficiaries and
- at least one of the disabled beneficiaries uses the land as their primary residence (sole or principal place of residence).

See [Commissioner's Practice LT 7 'Exemption for Trust Property used by Disabled Beneficiary'](#).

A disabled beneficiary, in relation to land held in trust, means a person who has a beneficial interest in the trust, whether the interest is contingent or otherwise, and who is:

- qualified for a disability support pension under the *Social Security Act 1991* (Cth) Part 2.3 (whether or not the person receives that pension) or
- under 16 years of age and is cared for by a parent or guardian, within the meaning given in the *Social Security Act 1991* (Cth), who is qualified for a carer payment under Part 2.5 of that Act in respect of that care (whether or not the person receives that payment) or
- a minor who is an orphan.

Supporting documents

Provide the following supporting documents with this application:

- a copy of the trust deed
- a duty endorsed copy of the offer and acceptance or contract of sale showing that the trustee purchased the property on behalf of the trust and
- a copy of a Pensioner Concession Card or a letter issued by Centrelink stating the person is:
 - (a) qualified for a disability support pension under the *Social Security Act 1991* Part 2.3 or
 - (b) under 16 years of age and is cared for by a guardian or parent within the meaning of the *Social Security Act 1991* and who is qualified for a carer payment under Part 2.5 of the Act in respect of that care.

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

Please return completed form to:
RevenueWA
GPO Box T1600, PERTH WA 6845
or as an attachment via our Web Enquiry

Telephone: (08) 9262 1200
Country callers: 1300 368 364 (Local call charges)

Checklist

Have you:

- ✓ Answered all questions
- ✓ Attached supporting documentation
- ✓ Signed the Declaration



Land Tax Exemption Application

Trust Property used by a Disabled Beneficiary

Property for which exemption is claimed			
If known (as shown on notice of assessment)	Client ID		Address of beneficiary's residence:
	Land ID		
Name of owner			
Name of trust			
Name(s) of trustee(s)			

For what year(s) of assessment is exemption claimed?	
Does the registered owner hold the land in trust for a disabled beneficiary who resides on the land? Attach a copy of the Trust Deed or Court Order	<input type="checkbox"/> Yes <input type="checkbox"/> No
Names of disabled beneficiaries who use the land as their primary residence.	
Date disabled beneficiary commenced residing on land:	
Is the land used solely as the primary residence of the disabled beneficiary? If NO, provide details of other usage	<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)	
Signature _____	Date _____
(Only one signature is required)	
Phone _____	Email _____
It is an offence under the <i>Land Tax Assessment Act 2002</i> and <i>Taxation Administration Act 2003</i> 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-and-agencies/revenue-wa-privacy-and-personal-information for details about how your personal information is handled.