



Land Tax - Application for Transitional Residential Exemption

Use this form to apply for an exemption from land tax for one assessment year
if you are moving from one private residence to another

Submit the application 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.

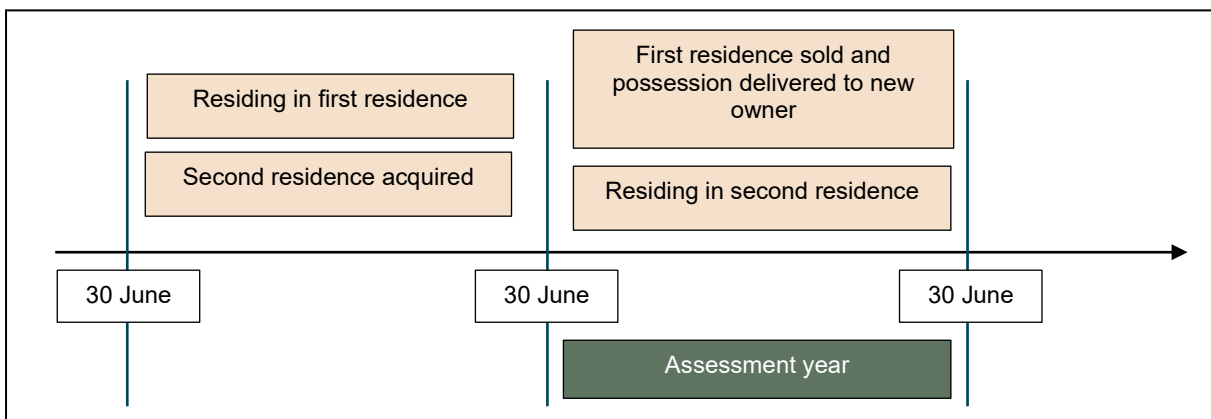
Eligibility

You may be eligible for an exemption if you own two private residences in transitional circumstances at midnight 30 June. The land occupied as your primary (sole or principal) residence at 30 June is exempt from land tax.

An exemption for the second residence is available if you meet all of the following conditions:

1. You acquired the second residence during the financial year before the assessment year.
2. You moved from the first to the second residence before the end of the assessment year.
3. You sold the first residence and delivered it to the purchaser during the assessment year.
4. No income was received from either residence while you owned both properties.

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



When to submit this application form

Apply after you have occupied the property acquired second as your primary residence and settlement has occurred on the property acquired first.

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. Such land does not qualify for residential exemption unless it is held in trust for a disabled beneficiary.

Construction or refurbishment in transitional circumstances over two consecutive assessment years

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.

Supporting documents

An officer from RevenueWA will contact you if supporting documents are required in your case. If so, you will need to provide at least two of the following documents:

- Settlement statements to confirm acquisition or sale being completed
- Utility statements (gas, landline telephone, mobile) showing the date of occupation
- Invoices for the delivery of personal effects to the new address
- Confirmation letters to change postal address (Electoral Commission, Driver's Licence)
- Receipt from Australia Post to redirect mail
- Contents Insurance or Motor Vehicle Insurance Policies

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.

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-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



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Moving from One Residence to Another Private Residence

If known (as shown on notice of assessment)	Client ID	
Names of owners		
	Date of Birth (DD/MM/YYYY)	

Property acquired first	
Land ID If known (as shown on notice of assessment)	Date of settlement
Property address	

Property acquired second	
Land ID If known (as shown on notice of assessment)	Date of purchase
	Date of occupation
Property address	

1. Are either of the properties owned by a company or held in trust? If Yes, please see page 2.	☐ Yes ☐ No
2. Has any income been derived from either property while they were both owned (for example. rent)? If YES, provide relevant dates and details:	☐ Yes ☐ No
3. Have you subdivided the land since 30 June 2026? See Fact Sheet ' Exemptions Relating to Private Residences '.	☐ Yes ☐ 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 etc)	
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.