



Land Tax Application for Exemption: Land Used for Primary Production Business

Use this form to apply for an exemption from land tax for land
used solely for a primary production business

Submit the application form on pages 3 – 7, making sure you have answered all of the questions. You must provide supporting documentation to verify the information detailed on this form.

It is recommended you read Commissioner's Practice LT 17 '[Land Tax – Primary Production Business Exemptions](#)' and view the [Land Tax Exemptions web page](#) before commencing this application.

Eligibility

Non-rural land is all land situated in the metropolitan region or is outside the metropolitan region zoned other than for rural purposes under a local planning or improvement scheme.

Non-rural land is exempt for an assessment year if, at midnight on 30 June in the previous financial year, it is used for a primary production business only:

- by an owner of the land,
- a person related to an owner of the land (if the owner of the land is a family owner), or
- a combination of both.

If unrelated persons or a non-family owner jointly owns the land, all of the owners, and no other entities, must use the land for a primary production business in order to qualify for the exemption.

Rural land is all other land in the State that is not *non-rural land*

Rural land is exempt for an assessment year if, at midnight on 30 June in the previous financial year, it is used solely for a primary production business.

Nomination for family owner or related to family owner

When the owner of the land is different from the user you need to nominate an individual, shareholder, beneficiary or unit holder to test the family relationships of all other owners and land users.

If no nomination is made, the Commissioner will nominate an individual.

Responsibility

The owner is responsible for applying for and proving the land qualifies for the primary production exemption, even if another person uses the land.

Factors to be considered

To qualify for the exemption, the Commissioner must be satisfied a genuine primary production business is being conducted on the land. All of the following criteria must be met:

- has significant and substantial commercial purpose or character
- is directed at making a profit and has a prospect of making a profit
- is planned, organised and carried on in a businesslike manner
- has similar characteristics, to other similar businesses of similar scale, size, permanency, repetition and regularity.

Supporting documents

Documents must be provided to support the information in your application and to demonstrate the operation of a genuine primary production business on the land.

Required documents

- Tax return for relevant application period
- Profit & loss statement for relevant application period
- Balance sheet for relevant application period
- Deeds/constitution of trust
- Lease agreement/other contract
- Stock trading account/invoices/receipts/bill of sale
- Water licences or allocations
- Contract with secondary producer
- Permits/licences appropriate to your business
- Sketch of land use
- Business plan
- Memberships to relevant associations
- Advertising materials/websites
- Copy of PIC card
- NLIS (National Livestock Identification System) Login or Registration extract
- Waybills

We will contact you if additional documentary evidence is required.

Retrospective assessment

Section 15 of the *Land Tax Assessment Act 2002* provides that land, which has received an exemption for primary production business use, may be reassessed retrospectively for up to five years where the land is subsequently subdivided.

Need 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/department-of-finance/land-tax

Telephone: (08) 9262 1200

Country callers: 1300 368 364 (Local call charges)

Please return completed form as an attachment via our Web Enquiry or to:

RevenueWA
GPO Box T1600, PERTH WA 6845

Checklist

Have you:

- answered all questions in this application?
- signed the declaration?
- attached all required supporting documents?
- kept a copy of this document for your records?

It is an offence under the *Taxation Administration Act 2003* to provide false or misleading information



Primary Production Business Exemption Application

Client ID If known (as shown on notice of assessment)		Year(s) of assessment for which an exemption is being claimed	
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Applicant's details

Name:			
Postal address:			
Email address:		Phone:	

Land for which exemption is claimed

Land ID (as shown on notice of assessment)	Address

Owners (include individuals, corporations, trusts including trustees and trading names)	Date of Birth (for individuals) Shareholders (for companies) Beneficiaries / Unit holders (for trusts)

Name of nominated
individual/shareholder/beneficiary/unit holder

☐ Tick this box if all of the listed landowners are also using the land

If any of the land users are not owners, list all land users on the next page.

Note: The Commissioner regards the user of the land as the person entitled to the income from conducting the primary production business on the land.

Land users * complete if the users are different to the owners

Users (include individuals, corporations, trusts including trustees and trading names)	Date of Birth (for individuals) Shareholders (for companies) Beneficiaries / Unit holders (for trusts)

For each user, indicate the extent to which they are engaged in the primary production business:

User name		If part time, what is the user's other occupation?
	☐ Full time ☐ Part time	
	☐ Full time ☐ Part time	
	☐ Full time ☐ Part time	
	☐ Full time ☐ Part time	

Please answer the following questions

1. When did the land commence being used for the primary production business?	
2. Describe the nature of the business and primary production activities conducted on the land.	Provide a sketch showing the areas used for all activities undertaken on the land including the position and uses of all buildings, fences, etc. with approximate dimensions.

3. Is the land used for any other purpose other than detailed in Question 2? If yes, provide details and include in the sketch required at Question 2	☐ Yes ☐ No
4. Does the primary production business use any other land for its primary production activities? If yes, provide Land ID/address and details of use.	☐ Yes ☐ No
5. Are there any current or pending development applications lodged for the land? If yes, provide details and a copy of the application:	☐ Yes ☐ No
6. Is the land subject to a lease agreement or other contract? If yes, provide details and a copy of the lease/contract:	☐ Yes ☐ No

Summary of income, expenses and profit/loss relating to the primary production business carried out on the land.

(Provide details of the most recent and previous four financial years)

Financial year(s) ending:	30/06/___	30/06/___	30/06/___	30/06/___	30/06/___
Gross Income					
Expenses					
Net profit / loss of primary production business					

If the primary production business failed to make a profit in any of the stated financial years:

(a) describe the reason for the loss:

(b) describe when and how the business is anticipated to make a profit:

Living creatures

If you grow crops or other vegetation, proceed to the next section

Breed(s) of livestock kept on the property

Type (e.g. sheep, beef cattle, goats)	Breed	Brand details	Maximum carrying capacity for this type of livestock

Provide relevant stock and yield details for the most recent and previous four years

Financial Year	Type of animal	Opening stock	Stock purchased	Stock sold		Deaths	Natural Increase	Closing Stock
				Number	\$			
30/06/____								
30/06/____								
30/06/____								
30/06/____								
30/06/____								

Land ID	Produce (e.g. wool, dairy, eggs)	Year ending 30/06/____		Year ending 30/06/____		Year ending 30/06/____		Year ending 30/06/____		Year ending 30/06/____	
		Yield	Sales \$	Yield	Sales \$	Yield	Sales \$	Yield	Sales \$	Yield	Sales \$

Are any livestock agisted on the land?

☐ Yes ☐ No

If yes, provide details:

Plants (including trees, fungi or any crop)

Provide relevant stock and yield details for the most recent and previous four years

For forestry business, provide expected yield and sales if no sales made during the relevant period

Financial Year	Land ID	Crop/Produce (e.g. timber, grain, vegetables)	Area under crop	Yield kgs/TPA	Sales \$
30/06/					
30/06/					
30/06/					
30/06/					
30/06/					

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	_____

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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.

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