Government of **Western Australia**
Department of **Treasury and Finance**
RevenueWA

LTAA (2002): Section 38A

Form FLT38A

Land Tax Exemption Application: Aged Care Facilities

Client ID If known (as shown on notice of assessment)		Applicants must complete all items and attach a sketch of the land where part of the land is used for a non exempt purpose.

Details of land ownership

Full name of land owner(s):			
Trading name:		Name of trust: (if applicable)	
Contact person:			
Registered Aged Care Service Provider Number:			
Phone:		Email:	
Date land first used for an aged care facility:		Year of assessment for exemption claimed (e.g. 2022-23):	

Description of land for which exemption is claimed

Lot number	Survey Number Deposited Plan or Plan (P), Diagram (D), Survey Strata or Strata (S)	Address of the Land	Total area of lot m²	Area of lot used for aged care facility m²	Area of lot not used for aged care facility m²
e.g. 99	**99999 (P)**	**1 Any Street, Suburb**	**10000**	**6000**	**4000**

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** ______________________

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/department-of-treasury-and-finance/revenuewa-privacy-and-personal-information for details about how your personal information is handled.

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

Exemption Application: Aged Care Facilities

Land Tax Assessment Act 2002

Section 38A provides a land tax exemption for land used for the purposes of an aged care facility.

To qualify for the exemption, all of the following criteria must be met

- the land and buildings are being used for the provision of a residential care service (as defined in the *Aged Care Act 1997*) and
- that service is certified under the Commonwealth *Aged Care Act 1997*.

The *Aged Care Act 1997* defines residential care as personal and/or nursing care that is provided to a person in a residential facility. The facility must also provide accommodation that is furnished and equipped for the provision of care, appropriate care and nursing staff, meals and cleaning services.

A partial exemption is available where not all of the land is used for the purposes of an aged care facility.

Section 38A in no way affects the eligibility of a property for an exemption under another section of the *Land Tax Assessment Act 2002*.

Definitions

Aged Care Facility: Any building or any part of a building used for the provision of a residential care service that is certified under the Commonwealth *Aged Care Act 1997*, if the service has been certified having regard to the building or the part of the building.

Residential Care: Has the meaning given in the Commonwealth *Aged Care Act 1997* (defined above).

More information

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

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

- ✓ completed all the particulars on this form
- ✓ attached a copy of the plan of the facility
- ✓ signed the declaration