



Land Tax Exemption Application: Land used for Retirement Villages

Client ID If known (as shown on notice of assessment)	Applicants must complete all items and attach a sketch or plan of the land detailing all usage as at 30 June.		
Details of land ownership			
Full name of land owner(s):			
Trading name:		Name of trust: (if applicable)	
Contact person:		Capacity:	
Phone:		Email:	
Date land first used by owner:		Year(s) of assessment for exemption claimed (e.g. 2025-26):	

Description of land for which exemption is claimed					
Year of exemption claimed	Land ID	Address of the land	Total area of lot m ²	Area of lot used for retirement village	Area of lot not yet occupied or ready for occupation in connection with retirement village
e.g. 25/26	1S12345	1 Any Street, Suburb	10000	7500	2500

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/departments/treasury-and-finance/revenue-wa-privacy-and-personal-information for details about how your personal information is handled.



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Land Tax Assessment Act 2002

Section 39 of the *Land Tax Assessment Act 2002* provides a land tax exemption for land used for the purposes of a Retirement Village.

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

- the land and buildings are being used as a Retirement Village under the meaning given in the *Retirement Villages Act 1992* section 3 and
- a memorial has been lodged with the Registrar of Titles and all relevant titles endorsed.

If land used for residential premises in a retirement village is exempt then the exemption applies not only to the land occupied or available for occupation, but to any land that, at midnight on 30 June in that financial year, is:

- (a) part of the retirement village and
- (b) appurtenant to the residential premises and
- (c) being occupied or used for, or in connection with, the retirement village scheme for the retirement village.

Section 39 in no way affects the eligibility of a property for an exemption under another section of the *Land Tax Assessment Act 2002*.

Lifestyle Villages are not exempt under section 39.

More information

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:

- ✓ completed all the particulars on this form?
- ✓ attached a sketch detailing all land usage?
- ✓ signed the declaration?