Land Tax - Application for Residential Exemption

Use this form to apply for a land tax exemption for your private residential property

It's quicker to apply online - you don't need to use this form if you apply at
https://apps.osr.wa.gov.au/revenuewaconnect

If you choose to apply using this form, submit the application form on page 3, making sure you have answered all questions. We may request supporting documentation, such as the examples listed on page 2.

Eligibility

Ownership of the land is determined as at midnight on 30 June in the financial year immediately before the assessment year.

To be eligible for a residential exemption, the land must be:

- owned by a person who uses it as their primary residence or
- owned by a husband and wife or de facto partners, with at least one owner using the land as their primary residence.

The land must:

- comprise one lot or parcel (see Commissioners Practice LT 1 'Private Residential Property, Two or More Lots of Land used as a Single Property' if the land is a parcel) and
- include a building that is being occupied as the owner's primary residence or
- include a building undergoing construction or refurbishment at 30 June and is now occupied as the owner's primary residence.

Your exemption will continue while you use the property as your primary residence. You must notify us as soon as your use of the property changes (such as if you rent out the property or live elsewhere).

Definitions and other information

Primary residence	An individual's sole or principal place of residence. See Commissioner's Practice LT 4 'Primary Residence'.
Private residential property	A lot of land on which there is a private residence. A parcel of land on which there is a private residence constructed so that part of the residence stands on each lot that constitutes a parcel.
Private residence	A building or part of a building that was occupied, or fit to be occupied and intended by the owner to be occupied as a place of residence.
Partial exemption	If you do not use all of the land for a primary residence or if some but not all owners use the land as their primary residence, a partial exemption is available based upon the owner's use and interest in the land.

Please note: If land with an area greater than 2.0234ha has received a residential exemption because the taxpayer has used it as their primary residence and the land is subsequently subdivided, we may retrospectively assess the land for up to 5 years.

When not to use this form

Land held in trust or owned by a company

Do not use this form if the land for which you are claiming a residential exemption is held in trust or owned by a company. This land does not qualify for residential exemption unless the land is held in trust for a disabled beneficiary and you should submit Form FLT26 'Residential Exemption Application: Trust Property used by a Disabled Beneficiary'.

Newly constructed or refurbished residences over two assessment years

Do not use this form if construction or refurbishment of your residence will take two assessment years. See the 'Exemptions Relating to Private Residences' fact sheet for further information and complete Form FLT24A 'Application for Two Year Residential Exemption'.

Supporting documents

Supporting documents must demonstrate that you resided at the property at 30 June in the previous financial year. For example, if you are applying for an exemption for 2025/26, you must have been using the property as your primary residence on 30 June 2025.
You must provide at least two of the following documents with your application:

- Utility statements (gas, landline telephone, mobile) showing the date of occupation
- Invoices for the removal / 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
- Subscription invoices or statements (newspapers, magazines, pay TV or internet)
- Insurance renewal notices, bank statements or share statements

Note Council Rates and Water Rates notices do not prove occupation of a property.

Newly constructed or refurbished residences

- Apply using this form once you have occupied your new residence. We may request supporting documents, including those showing proof of occupancy. See Commissioner's Practice LT 5 'Newly Constructed Residences' for more information.
- Apply using this form once you have occupied/reoccupied your newly refurbished private residence. Evidence showing the scale and type of work carried out should demonstrate you were unable to occupy the property at 30 June of the relevant year. We may request documents showing proof of occupancy. See Commissioner's Practice LT 6 'Newly Refurbished Residences' for more information.

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/department-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

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

Checklist

Have you:

- ☐ answered all questions on page 3?
- ☐ signed the declaration?
- ☐ kept a copy of this document for your records?

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

LTAA (2002): Section 21 Form FLT21

Application for Residential Exemption

It's easier and faster to complete this form online at
https://apps.osr.wa.gov.au/revenuewaconnect

Property for which exemption is claimed		
If known (as shown on notice of assessment)	Client ID	Property address:
	Land ID	

Names of owners	
	Date of Birth (DD/MM/YYYY)

1. Is the above property owned by a company or held in trust? ☐ Yes ☐ No
   If Yes, please see page 2.

2. Did you use the property as your primary residence at 30 June 2026? ☐ Yes ☐ No
   If not all owners resided, please list those who did reside and their share/interest.

3. When did you commence residing in the property?

   If this was after 30 June 2026, what was your residential address at 30 June 2026?

4. Construction / Refurbishment
   a) Were you constructing or refurbishing the property at 30 June 2026? ☐ Yes ☐ No
      If Yes, please advise when you moved into the property.
      See 'Supporting Documents' on page 2
   b) Have you subdivided the land since 30 June 2026? ☐ Yes ☐ No
      See Fact Sheet 'Exemptions Relating to Private Residences'.

5. Is this property used for any purpose other than your residence? ☐ Yes ☐ No
   If Yes, provide a sketch showing how the property is used.

6. Did you receive any rent or income from the property at 30 June 2026? ☐ Yes ☐ No

   If Yes, provide details of the rent or income and attach lease agreements, bonds and tax returns.

7. Is any owner receiving a residential exemption for any other land at 30 June 2026? ☐ Yes ☐ No

   If Yes, what is the address for which the residential exemption is being received:

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