



Office of State Revenue
NSW TREASURY
ISO 9001-Quality Certified
ABN: 77 456 270 638

Application for Exemption – Boarding Houses

NOTE:

- You must complete Part A of this form and also complete either Part B or Part C (see instructions in clause 2 below)
- This application must be completed and signed by a person 16 years of age and over
- Print clearly in the boxed spaces and tick the appropriate boxes

Client ID*

**If you are already registered with OSR for another tax or duty, use your existing client ID*

Contact name

Daytime phone no. ()

Part A

I (Full name)	
of (Contact address) Street no.	Street name
Suburb/Town	Postcode
apply for exemption from land tax under the provisions of the above Act for the land at	
Street no.	Street name
Suburb/Town	Postcode
being described as Lot no.	Plan no.

I do hereby solemnly and sincerely declare that for the year ended as at **31 December 20** :

- 1 All Part only of the above **land** was used and occupied for a boarding house and
 All Part only of the **premises** on the land was so used

Note: Where part only of the land or premises was used, it will be necessary to claim a fair and reasonable proportion of the land value used for a boarding house and to supply information supporting the claim ➤ *Complete the details on page 2*

- 2a At least 80% of the total accommodation available to boarding house residents was occupied by long-term residents* ➤ *Complete **Part B** on page 3*

OR

- 2b At least 80% of the total accommodation that was actually occupied was **not** occupied by long-term residents* (as defined) and a statement of the reasons for this has been made ➤ *Complete **Part C** on page 4, and*
 At least 80% of the accommodation available to boarding house residents was either occupied or **was available for occupation** at tariffs within the limits shown in paragraph 3 below ➤ *Complete **Part C** on page 4*

*A long term resident is considered to be a person who resided at a boarding house for three consecutive months or for any periods totalling three months

- 3 To find out the maximum tariff charged per room for at least 80% of the accommodation available to boarding house residents for a particular year, read the land tax revenue ruling available from OSR's website at www.osr.nsw.gov.au and select 'OSR Revenue Rulings > land tax'.

Indicate if you are applying for:

- full board and lodging** (refer to tariff in the revenue ruling)
 less than full board and lodging (refer to tariff in the revenue ruling)



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- 4 During the whole of the calendar year in which you are applying for at least 80% of the accommodation available to boarding house residents, the tariff per room was:
- full board and lodging** (refer to tariff in the revenue ruling)
- less than full board and lodging** (refer to tariff in the revenue ruling)

Note: The tariff rates shown above do not include GST. Do not include any GST collected when ticking the box at 4

- 5 I have read and understood OSR's '[Exemption – Land Used and Occupied Primarily for a Boarding House](#)' for the year I am applying for and declare the information and contents of this application are to the best of my knowledge true and correct

Declaration

This form must be signed by the person completing the return and must state the capacity in which the declaration is made.

I,	
declare that the information I have given is true, accurate and complete in every particular	
Signature	Date / /20

In what capacity are you making this return? (eg Land owner, Agent, Trustee etc)

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Please provide details where **part only** of the land or premises was used and occupied for a boarding house to claim a **fair and reasonable reduction in land and value**: ➤ See clause 1 on front page

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Privacy Statement

The information in this form is required by the Office of State Revenue (OSR) to determine whether or not you meet the criteria for an exemption/concession from land tax for land used primarily for a boarding house. The information may be disclosed to third parties with your consent or as required or permitted by law.

An individual may review and update personal information held by OSR by contacting the Office.

Contact Details

Phone: 1300 139 816 (Monday – Friday, 8.30 am – 5.00 pm)

Website: www.osr.nsw.gov.au

Post: GPO Box 4269, Sydney NSW 2001 DX 456 Sydney

Fax: (02) 9761 9389

Help in community languages is available.

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