



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

Application for Exemption – Unoccupied Land Intended to be an Owner’s Principal Place of Residence

NOTE:

- This declaration is to be completed by the owner of the land. If there is more than one owner, one of the owners who intends to use and occupy the land as their principal place of residence should complete this declaration.
- Read the explanatory notes below before completing this form.
- Print clearly in the boxed spaces and tick the appropriate boxes.

Explanatory notes

The land tax exemption is available for unoccupied land upon which you (the owner(s)) intend to build your principal place of residence. You may not apply for an exemption if you or your family are entitled to the principal place of residence exemption for other land you own **during the period of this claim**.

How long does the exemption apply?

The exemption will apply for two tax years immediately following the year in which the land is acquired.

OR

If the land has been occupied for residential purposes by a person other than the owner, the exemption will apply for two tax years starting from the time (a) after the occupation ceases, and (b) building works in connection with the owner’s intention to occupy physically commence on the land.

No income may be derived from the land once building works commence.

If there has been a delay in commencement or completion of the building works, and if this delay is due primarily to reasons beyond your control, an exemption beyond two tax years may be available.

Residency requirement

At the completion of building works, you must occupy the land as your principal place of residence for a continuous period of at least six (6) months.

If you do not meet this residency requirement, your exemption will be revoked and your liability to land tax will be assessed commencing from the time of acquisition of the land.

Multiple dwellings on the land

You cannot claim the principal place of residence exemption if it is possible to build, within the applicable planning laws, more than two residences or residential units on the land. This restriction also applies if your land, if combined with any adjoining land which you own, is capable of having more than two residences or units lawfully built on it.

Family restriction

Only one place of residence may be treated as the principal place of residence of all members of the one family. A family consists of:

- a person and his or her spouse (if any)
- any dependent child or dependent step-child of the person and his or her spouse (or either of them) who ordinarily resides with the person or his or her spouse.

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
Fax	1300 363 806

Help in community languages is available.



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Client ID

Tax year

1 I (owner of the land)
of
am an owner of the land at:
being described as Lot no. Plan no.

2 I intend to use and occupy the land solely as my principal place of residence upon completion of building works.

3 (a) The land has been unoccupied since I became the owner on / / (date)

OR

(b) The land has been used and occupied for residential purposes, other than by the owner(s), but has been unoccupied since building works commenced on / / (date)

4 Neither I, nor any member of my family, own and occupy other land, within or outside NSW, as a principal place of residence.

5 The land, separately, or if combined with any adjoining land owned, is not capable, within the applicable planning laws, of having more than two residences or residential units built upon it.

6 If your application for exemption is for a period of more than two years following your purchase of the land or commencement of building works (if previously tenanted), please advise why a delay occurred and provide supporting documentation relating to that delay:

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)

PRIVACY STATEMENT

The information in this form is required by the Office of State Revenue (OSR) to determine your land tax liability.

The information may be disclosed to third parties with your consent or as required or permitted by law. You may review or correct personal information held by OSR by contacting the Office.