



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

The Principal Place of Residence Exemption
Schedule 1A Clauses 9 and 10

Application for Exemption – Deceased Estates

NOTE:

- Please read the explanatory notes below before completing this form
- Before lodging, remove this page and keep for your reference

Explanatory notes

The land tax exemption for deceased estates applies where the owner used and occupied the land as their principal place of residence or was otherwise entitled to the exemption **immediately before** their death.

You can claim this exemption until whichever of the following happens first:

- (a) a period of 12 months expires after the date of the deceased's death, **or**
- (b) the land is transferred to any person (other than the deceased person's personal representative, or a beneficiary of the deceased person's estate).

If, after 12 months, the deceased person's interest in the land has not been transferred to any person (other than the deceased person's personal representative), the Chief Commissioner may extend this period, provided that:

- (a) a person is using and occupying the land as his or her principal place of residence, and
- (b) that person is likely to be a person in whom the deceased's interest in the land vests pursuant to the administration of the deceased's estate.

Right of occupancy

If the owner of the land dies and the land is used and occupied as the principal place of residence of:

- (a) a person using and occupying the land under a right of occupancy created by the will of that owner, or
- (b) a person (other than a tenant) who lived with the owner immediately before their death and who continues to use and occupy the land with the permission of the deceased person's personal representative, or of any other person, granted under a power or right conferred by the will of that owner, or with the permission of any other person to whom the land is transferred following that death,

then the land will qualify for the exemption for the time that the person's use and occupation continues.

PRIVACY STATEMENT

The information in this form is required by the OSR to determine whether you meet the criteria for an exemption from land tax for a deceased estate. The information may be disclosed to third parties with your consent or as required or permitted by law.

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

CONTACT DETAILS

Phone: 1300 139 816 (Monday – Friday, 8.30 am – 5.00 pm)
Fax: 1300 363 806
Mail: GPO Box 4042 Sydney NSW 2001
Website: www.osr.nsw.gov.au

Help in community languages is available.



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Application for Exemption – Deceased Estates

NOTE:

- Please read the explanatory notes before completing this form
- This form should be completed by the trustee, representative of the estate or executor
- If you need more space, complete your answers on a separate sheet and attach it to this form when lodging
- Under the *Taxation Administration Act 1996*, it is an offence to give false or misleading information
- Print clearly in the boxed spaces and tick the most appropriate boxes.

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

Applicant details

Name (print name)
Postal address (current address)
Phone ()

Estate details

Name of the deceased owner(s)

Property details

I apply for an exemption for the land at (address of property):

Use/occupation of the property

- 1 The above property was used by the owner as the principal place of residence until the date of death
- Yes
- No ➤ *Provide details.* **Note:** In this circumstance the property may **not** be **eligible** for a deceased estate exemption from land tax.

- 2 Was the property used for any other purpose?

- No
- Yes ➤ *Provide details*



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3 The date of death was / /

Note: if an extension of the exemption is being sought, please advise the full name of the likely beneficiary **who is currently occupying the property** and details of the circumstances including any documentation.

Full name of likely beneficiary
Details of circumstances

Right of occupancy

- 1 Was any person using and occupying the land under a right of occupancy created by the will of the deceased owner, or
- 2 Is a person (other than a tenant) who resided with the deceased owner immediately before his or her death continuing to use and occupy the land with the permission of the deceased person's personal representative or of any other person, granted under a power or right conferred by the will of that owner, or with the permission of any other person to whom the land is transferred following that death

- No
- Yes ➤ *Provide details*

Further information

Is there any other information relevant to your claim? ➤ *Please provide details below*

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Declaration

This form must be signed by the person completing the application 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 application? (eg beneficiary, trustee, representative of the estate, etc)

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