



Office of State Revenue
NSW TREASURY

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Revenue Ruling No. LT 26

Exemption for Low Cost Boarding Houses - Extension of Time to Lodge Applications -1990 Tax Year

Ruling history

Ruling no.	Issued date	Dates of effect		Status
		From	To	
LT 26	29 June 1990.	01 January 1990	31 December 1990	Obsolete

Preamble

- 1 The Land Tax Management Act 1956 was amended with effect from the land tax year commencing 1 January 1990 to provide an exemption for boarding houses providing low cost accommodation. Revenue Rulings LT23 and LT24 set out the requirements which must be met in order to qualify for the exemption.
- 2 Section 10Q(4)(b) of the Act provides that an application for exemption must be lodged before 31 January of the tax year for which an exemption is sought unless the Chief Commissioner allows it to be made later. Revenue Ruling LT23 advised of an extension of time until 31 March 1990 for applications to be lodged in respect of the 1990 tax year.
- 3 The purpose of this Ruling is to notify boarding house owners of a further general extension of time to lodge applications for the 1990 tax year.

Ruling

- 4 The Chief Commissioner has agreed to a general extension of time until 31 August 1990 for lodgement of applications from owners of boarding houses for exemption from land tax under Section 10Q of the Land Tax Management Act 1956. This extension will apply automatically and applicants will not need to apply for extensions.
- 5 Extensions of time beyond 31 August 1990 will be considered on a case by case basis. Where such an extension is required, an applicant should explain the reasons for failing to lodge an application for exemption by 31 August 1990.

B Buchanan,
for Chief Commissioner of Land Tax
29th June, 1990.