



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

# Application for Exemption – Land Used for Low Cost Accommodation

**NOTE:**

- This form 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. (    )
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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 declare that as at **31 December 20**  the above land was used for low cost accommodation and that:

**1**    The premises on the land consist of:     house     unit     flat     other ➤ *Provide details below*

**Note:** Owners of land who provide low cost accommodation (that accommodation not being licensed premises or a boarding house) will be entitled to claim exemption from land tax or a reduction in the land value of the land if the land is situated within a five-kilometre radius of the Sydney GPO

**2**    The premises on the land were subject to a Residential Tenancy Agreement(s) under the *Residential Tenancies Act 1987* and that the Agreement(s) was for the lease of:

the whole of the premises\*                       part of the premises\*

and the number of bedrooms tenanted was:

one bedroom                                       two bedrooms                                       three or more bedrooms

\*Premises includes house, unit or flat

**3**    To find out the maximum rent payable under a Residential Tenancy Agreement for a particular year, read the revenue ruling from OSR's website at [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au) and select 'OSR Revenue Rulings > land tax'.

**4**    The premises was not used as a boarding house nor as licensed premises

**5**     All                       Part only

of all the above land or premises on the land was used and occupied for low cost accommodation

**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 of the land used for low cost accommodation and to supply information supporting the claim ➤ *Complete the details on the back page*

**6**    No tenant was:

- a member of the family of the owner of the land; or
- if the land was owned by a company, a member of the family of a shareholder in that company

**Note:** A member of the family means a person who would be entitled to an inheritance should the owner or shareholder die without making a will.



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- 7 I will pass on the benefit received from this exemption to the tenants either in the form of foregoing an increase in rent or making improvements to the premises
- 8 I have read and understood OSR's '[Exemption – Land Used and Occupied Primarily for Low Cost Accommodation](#)' revenue ruling 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. To read the Revenue Ruling go to the OSR website at [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au) and select 'OSR Revenue Rulings > Land tax'.

## Declaration

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

declare that the information I have given is true, accurate and complete	
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 low cost accommodation to claim a **fair and reasonable reduction in land and value**: ➤ see clause 5 on front page

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## Details of tenancies during the six months ended 31 December 20

Please provide a **copy of each Residential Tenancy Agreement** and indicate below the nature of the premises tenanted:

the whole of the premises\*                       part of the premises\*

and the number of bedrooms tenanted was:

one bedroom                       two bedrooms                       three or more bedrooms

\* Premises includes house, unit or flat

If any Agreement is for a term which began after **1 July 20** , please provide details why the premises (or part of the premises) was not tenanted at that date

Tenancy 1	
Tenancy 2	
Tenancy 3	
Tenancy 4	
Tenancy 5	
Tenancy 6	

## 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 low cost accommodation. 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](http://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.