

## 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 two years 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 two years, 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

Information collected from you on this form is required by the Office of State Revenue (OSR) to determine if you have a liability or entitlement. The information may be provided to third parties with your consent or as required or permitted by law. OSR will correct or update your personal information at your request. Read more about privacy at [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au)

### Contact details

 1300 139 816* (Monday – Friday, 8.30 am – 5.00 pm) *Interstate clients please call (02) 9689 6200	 <a href="mailto:landtax@osr.nsw.gov.au">landtax@osr.nsw.gov.au</a>	 Help in community languages is available.
 <a href="http://www.osr.nsw.gov.au">www.osr.nsw.gov.au</a>	 DX 456 Sydney	 (02) 1300 363 806
 GPO Box 4269 Sydney NSW 2001		

Office of State Revenue: ISO 9001 – Quality Certified | **Department of Finance & Services**

© State of New South Wales through the Office of State Revenue, 2011. This work may be freely reproduced and distributed for most purposes, however some restrictions apply. Read the copyright notice at [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au) or contact OSR.

# Application for Exemption – Deceased Estates

**Note:**

- Please read the explanatory notes below 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
------------	----------

\* 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*




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*

--

**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.)

--