

Application for Exemption – Primary Production Land

Note:

- This form should be completed and lodged by new owners or their agent when primary production land is acquired, and by existing owners when their land is first used for primary production. OSR should be advised when primary production activity ceases on the land
- Under the *Taxation Administration Act 1996*, it is an offence to give false or misleading information
- If you need more space, complete your answers on a separate sheet and attach it to this form when lodging
- Print clearly in the boxed spaces and cross the appropriate boxes

Client number (if known)*	Tax year
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* If you are already registered with OSR for this or any other tax or duty, please enter the client ID previously supplied in the box above.

Contact details

Client name
Mailing address
Phone ()

Section A: Description of land

Please complete the following table listing all items of land used for primary production. Indicate in the appropriate column:

- whether the land is zoned **other than** rural or non-urban
- the total area of the land item
- whether the land is used for any purpose other than primary production (e.g. as your principal place of residence, as a commercial venture such as a shop or café, etc.). In this column you must also include the proportion of the land used for other purposes.

If you need more space to list additional land items, please include these on a separate sheet of paper and attach it to this form.

Land item no.	Address of land and/or lot and deposited plan	Zoning*	Land area	Land used for other purpose
1.				<input type="checkbox"/> Yes <input type="checkbox"/> No
2.				<input type="checkbox"/> Yes <input type="checkbox"/> No
3.				<input type="checkbox"/> Yes <input type="checkbox"/> No
4.				<input type="checkbox"/> Yes <input type="checkbox"/> No
5.				<input type="checkbox"/> Yes <input type="checkbox"/> No
6.				<input type="checkbox"/> Yes <input type="checkbox"/> No
7.				<input type="checkbox"/> Yes <input type="checkbox"/> No
8.				<input type="checkbox"/> Yes <input type="checkbox"/> No
9.				<input type="checkbox"/> Yes <input type="checkbox"/> No
10.				<input type="checkbox"/> Yes <input type="checkbox"/> No

* If any land items are **not** zoned rural or non-urban, complete Section B: Land items zoned other than rural or non-urban



Summary of sales of primary production

Each activity of primary production must be conducted for the purpose of selling the produce. Please provide details of sales in the last financial year for each primary production land item (including quantity, value and name of selling agent). If no sales are recorded, please provide an explanation (e.g. horticultural use, no produce as yet).

Land item no.	Type of activity	Date commenced	Details of sales	Financial year
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Section B: Land items zoned other than rural or non-urban

Only complete this section if you listed land zoned other than rural or non-urban in Section A.

- The land items with a zoning other than rural or non-urban are used for:
 - A business of primary production ➤ *Answer Question 2*
 - A hobby ➤ **Note:** *Where primary production is undertaken as a hobby the land item is not eligible for a primary production land exemption*
- Are you, as the owner of the property, the person conducting the primary production activity?
 - Yes ➤ *Answer Question 3*
 - No ➤ *Provide the name and address of the person conducting the business below, and this person must complete the table at Question 3.*

- Complete the following table showing capital expenditure, expenses, income and net profit from the business of primary production for the past five financial years.

	Financial year: 20 / 20	Financial year: 20 / 20	Financial year: 20 / 20	Financial year: 20 / 20	Current Financial year (estimate only): 20 / 20
Capital expenditure (including dams, buildings and fences)					
Income earned from primary production					
Expenses incurred in earning income from primary production					
Rates					
Pasture and cropping improvements					
Labour costs (including employees and contractors)					
Other expenses incurred					
Net profit from primary production					

Section C: Declaration

This form must be signed by the person completing the application.

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? (e.g. land owner, agent, trustee etc.)

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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

Contact details

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

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