

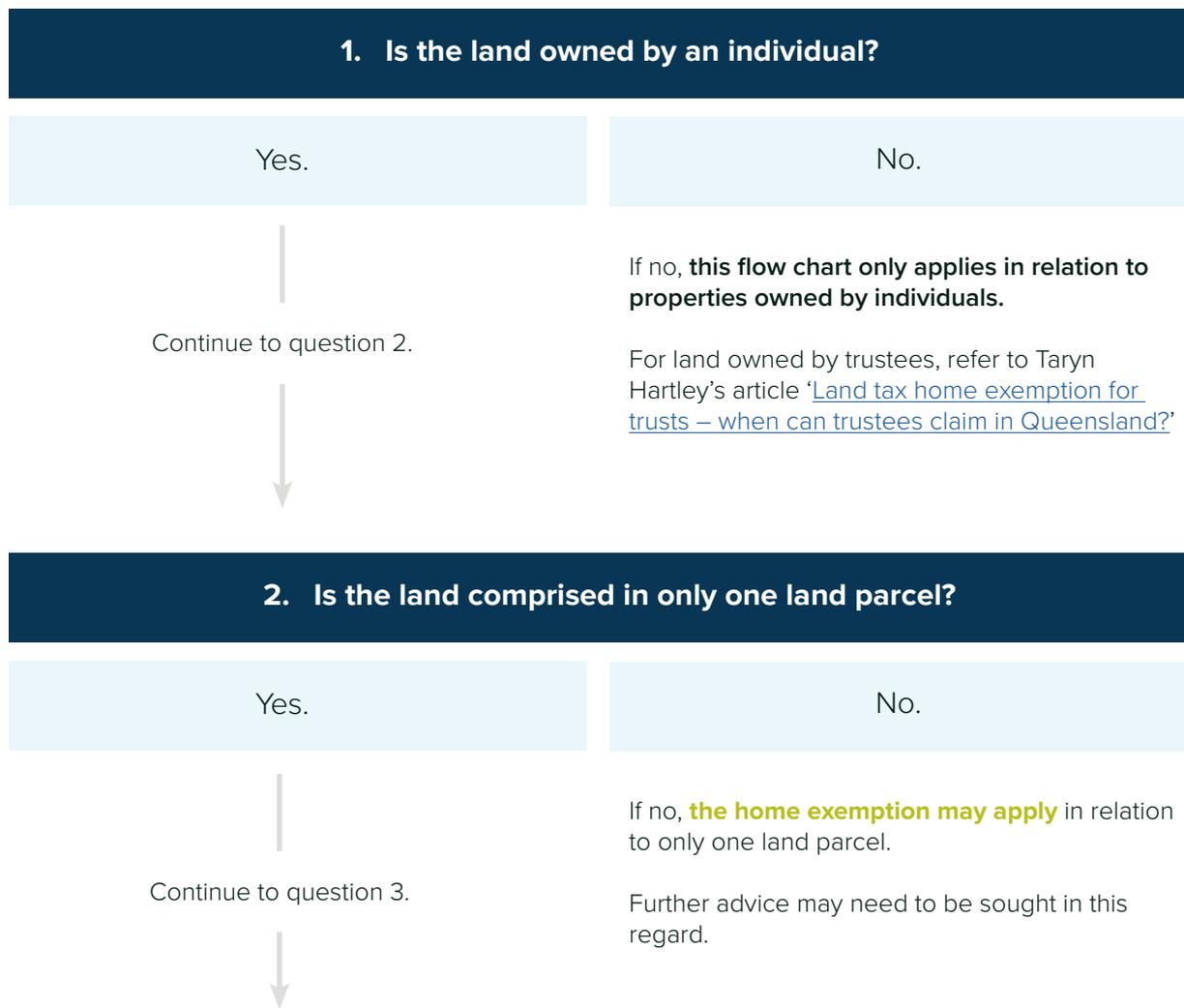
Land Tax Home Exemption Decision Tool.

Find out if you are eligible for a land tax home exemption.

5-Question Flow Chart.

Are you an individual landowner and considering whether the home exemption for land tax may apply in relation to your land?

If yes, set out below is a flow chart that can help you work through the factors that apply in determining whether the home exemption may be available to you.



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3. Does the land meet the “first test” – is the land used as the home of the landowner? In relation to the relevant year ended 30 June, the factors of this test are:

- **Was that land used for residential purposes?** For example, did the landowner live at the premises such that a person would ordinarily take that property as being their home?
- **Was the residential purpose use of the land for a continuous period of six months ending on 30 June of the relevant year?** That is, did the landowner use the land for a residential purpose continuously from at least 1 January to 30 June of the relevant year?
- **During the time that the landowner was using the land for residential purposes continually for at least six months, was that land the only land used for residential purposes during that time?**

Yes.

No.

If the answer to the above three factors is yes, the first test may be satisfied and **the home exemption may apply.**

If the answer to any of the above three factors was no, continue to question 4.

4. If the first test was not satisfied, consider whether either of the “deeming tests” may be satisfied. The deeming tests are:

- **Did landowner not reside on the land as a result of illness or their need to live elsewhere for the purposes of obtaining care?**

Or

- **Was the landowner’s failure to reside on the land temporary and due to renovations being undertaken or the home being demolished so that a new home is to be constructed?**

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Yes.

If you think that either of these tests may apply, we recommend you **seek advice on the applicability of these tests and the ability to apply for the home exemption.**

No.

If you do not think that either of these tests may apply, continue to question 5.

5. The “third test” requires the Commissioner of State Revenue to exercise their discretion in determining that the home exemption applies. Factors that the Commissioner may consider include:

- **Has the landowner resided on the land for a long period of time?** The longer the duration of residence, the more likely the Commissioner will consider that the land is the landowner’s home.
- **Does the landowner’s family reside on the land with the landowner?**
- **Does the landowner keep their personal belongings on the land?**
- **Has the landowner registered the land as their address for the purposes of the State and Federal electoral role?**
- **Has the landowner connected electricity, gas, internet and phone services to the land?**
- **Is it the landowner’s intention that the land be the landowner’s home?**

Yes.

If upon analysing the above factors you think that the land should be the landowner’s home, you will need to **apply to the Office of State Revenue for the Commissioner to exercise their discretion.**

No.

You are **NOT eligible** for a land tax home exemption.

If you are unsure about how the above factors may apply or think that your land should be subject to the home exemption, please contact us for advice on this matter.

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If you are unsure about how the home exemption for land tax may apply in relation to your land, please contact Taryn on **(07) 3014 6513, or at **thartley@mcw.com.au**.**

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