



COMMISSIONER'S PRACTICE LT 15.0

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LAND TAX EXEMPTION WHEN OWNER ABSENT FROM PRIMARY RESIDENCE

Commissioner's Practice History

Commissioner's Practice	Issued	Dates of effect	
		From	To
LT 15.0	29 October 2003	29 October 2003	25 May 2017

This Commissioner's practice specifies the land tax liability where absences cause an owner to be absent from their primary residence at midnight on 30 June.

Background

Section 7 of the *Land Tax Assessment Act 2002* ("the Act") makes land tax for an assessment year payable by the person who is, or was, the owner of land at midnight on 30 June in the previous financial year.

Section 21 of the Act provides a land tax exemption for certain types of land used as an individual's sole or principal place of residence ("primary residence"). For information regarding the exemption from land tax for private residential properties used as an individual's primary residence, refer to Commissioner's Practice LT 4.0.

Commissioner's Practice

1. Where an owner is absent for a short time from their primary residence at midnight on 30 June due to circumstances such as hospitalisation or holidays, and there is no change to the character of the usage of the primary residence and the property retains its character, the owner's primary residence exemption will apply for that assessment year.

2. Where the absence is of a longer duration, a property will be considered as the owner's usual primary residence, providing his or her personal effects remain in the property and it is not rented out during the owner's absence.
3. Where an owner moves into a nursing home, with or without the likelihood of returning to live in the property, the exemption will continue to apply providing the owner's possessions remain in the property and the property is available for the owner to return to at any time.
4. In cases where the facts in question are similar to those which were decided by the Land Valuation Tribunal in *Stone v Commissioner of Taxation* (Appeals 56/1989-1990 and 69/1989-1990, delivered 15 February 1991), the exemption will continue to apply.
5. Where an owner has moved intrastate, interstate or overseas for a prolonged period for employment purposes, the continuation of the exemption will depend on the extent and degree of continued or regular occupation. The continued application will be decided by examining each case on its merits.

Date of Effect

This Commissioner's practice takes effect from 29 October 2003.

Bill Sullivan
COMMISSIONER OF STATE REVENUE

29 October 2003