



## Land Tax Exemption Application: Land Owned by a Religious Body

<b>Client ID</b> If known (as shown on notice of assessment)		<b>Applicants must:</b> <ul style="list-style-type: none"> <li>complete all items and</li> <li>attach a copy of their constitution (new clients only)</li> </ul>
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Details of land ownership	
<b>Full name of religious body:</b> (Please indicate if land is held in trust for the religious body)	
<b>Postal address:</b>	
<b>Phone:</b>	
<b>Principal object(s) of the religious body:</b>	

Land identity (as shown on notice of assessment)	Street no., street name & suburb or town	Activity conducted on land

Area of the land used for other than religious purposes	
Is any part of the land used or reserved for other than the religious purposes for which the institution was established?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, what area of the land is not used or reserved for religious purposes (please include a sketch if necessary)?	Area: ..... m <sup>2</sup>

Declaration	
<b>I</b> _____ <b>of</b> _____ <small>(Full name - please print using BLOCK LETTERS)</small>	_____ <small>(Postal address)</small>
declare all particulars in this form are, to the best of my knowledge and belief, true and accurate.	
Capacity in which declaration is made: _____ <small>(e.g. Owner, Agent, Trustee etc)</small>	
<b>Signature</b> _____	<b>Date</b> _____
<small>(Only one signature is required)</small>	
<b>Phone</b> _____	<b>Email</b> _____
<b>It is an offence to provide false or misleading information</b>	



## Land Tax Exemption Application: Land Owned by a Religious Body

### Land Tax Assessment Act 2002

Section 32 of the *Land Tax Assessment Act 2002* provides that land is exempt for an assessment year if:

- at midnight on 30 June in the previous financial year it is owned by, vested in, or held in trust for a religious body and
- it is in good faith reserved or used as a site for religious purposes, including a site for a church or a chapel, for public worship, for educational purposes or for the residence of a minister of the religious body.

However, if during an assessment year, reserved land is used for any other purpose is sold, then land tax is payable on the land for the lesser of the following periods:

- the five financial years reckoned retrospectively from and including the assessment year or
- the number of financial years from, and including, the first financial year for which the land was exempt as a result of its use and ownership to and including the assessment year.

The amount of land tax payable for each financial year for which land tax is payable is assessed at the rate applicable for that year under the *Land Tax Act 2002*.

In considering an application for exemption and reassessment for land tax, please refer to [Commissioner's Practice LT 20 'Land Tax – Exemption for Land Owned by a Religious Body or Educational Institution'](#).

#### More information

**Web enquiry:** [www.osr.wa.gov.au/landtaxenquiry](http://www.osr.wa.gov.au/landtaxenquiry)

**Website:** [www.osr.wa.gov.au/landtax](http://www.osr.wa.gov.au/landtax)

#### Please return completed form to:

RevenueWA  
GPO Box T1600, PERTH WA 6845

**or as an attachment via our Web Enquiry**

Telephone: (08) 9262 1200

Country callers: 1300 368 364 (Local call charges)

#### Checklist

Have you:

- ✓ attached a copy of the Constitution (new applications only)
- ✓ attached a Trust Deed (if applicable)
- ✓ signed the declaration