



Build-to-rent Exemption

Use this form to apply for a 50 per cent exemption from land tax for up to 20 years.

- The development must contain at least 40 self-contained dwellings which will be available for three-year residential leases.
- The dwellings must be owned by the same owner or group of owners and be managed by the same management entity.
- Construction of the development must be completed between 12 May 2022 and 1 July 2032.

Before completing this form, please see the information contained in the [build-to-rent exemption web page](#).

How to lodge this form	
Apply when the 40 th dwelling is available for rent and occupation. A dwelling is a self-contained residence with its own kitchen, bathroom and toilet.	Attach your application and supporting documents to a web enquiry at www.osr.wa.gov.au/landtaxenquiry You can also post the application and copies of the supporting documents to us at: RevenueWA - GPO Box T1600, PERTH WA 6845

Details of the development			
Address			
Proposed dwellings available for rent			
Number of dwellings		Date all dwellings available for occupation	
Are all units available to rent for a term of at least 3 years?			<input type="checkbox"/> Yes <input type="checkbox"/> No
Are there plans to add more dwellings for rent in the future? If yes, attach a document detailing these plans.			<input type="checkbox"/> Yes <input type="checkbox"/> No
Other use			
Is there any portion of the development not exclusively available to tenants? Attach supporting documents to detail all areas of the development which are not exclusively available for use by the tenants (i.e. stores, publicly available gyms etc)			<input type="checkbox"/> Yes <input type="checkbox"/> No
Land area			
Total area		Land under development	
		Land not used for development	
Entity responsible for management			
Entity name			
Management representative			
Phone		Email	

Authorised representative			
Name of the person authorised to discuss this application			
Capacity	<input type="checkbox"/> Owner	<input type="checkbox"/> Agent	<input type="checkbox"/> Other (specify):
Phone		Email	

Declaration			
<p>A person who provides information to the Commissioner knowing it to be false or misleading in a material particular commits an offence under the <i>Taxation Administration Act 2003</i>. The penalty for the offence is:</p> <p>a) \$20,000 and</p> <p>b) three times the amount of duty that was avoided or might have been avoided if the false or misleading information had been accepted as true.</p>			
I declare that the information contained in this application is, to the best of my knowledge and belief, true, accurate and complete in every particular.			
Name		Phone	
Address			
Capacity in which declaration is made			
Signature		Date	

Contact RevenueWA			
Web enquiry	www.osr.wa.gov.au/landtaxenquiry	Website	wa.gov.au
Office	200 St Georges Terrace Perth WA 6000	Phone	(08) 9262 1200 1300 368 364 (WA country landline callers)
Postal	GPO Box T1600 Perth WA 6845		