

## ONLINE e-OBJECTIONS AVAILABLE

Customers wishing to lodge an objection to their Land Tax assessment may now submit their objection via the SRO's new e-Objection Internet service.

The e-Objection service is located at the SRO website  
[www.sro.vic.gov.au](http://www.sro.vic.gov.au)

If your objection contains hard copy attachments to support your submission, or you do not have Internet access, you will be required to use this form.

## Land Tax objection form

**Note:** Before lodging this form, it is important for you to read the material that accompanies it. This material is issued as a guideline only. The form and the material provided do not purport to be comprehensive or to render legal advice.

### PART 1 - DETAILS OF PERSON ASSESSED FOR LAND TAX (TAXPAYER)

Customer number	Assessment number	Assessment issue date
<input type="text"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<small>D D</small>	<small>M M</small>	<small>Y Y Y Y</small>
Australian Company Number (ACN) (If applicable)	Australian Business Number (ABN) (If applicable)	
<input type="text"/>	<input type="text"/>	
Taxpayer's legal name(s) (If individual(s) - Title/Surname/First name)		
<input type="text"/>		
Postal address		
<input type="text"/>		State <input type="text"/> Postcode <input type="text"/>
Residential address (if different to above)		
<input type="text"/>		State <input type="text"/> Postcode <input type="text"/>
Telephone number (business hours)	Telephone number (after hours)	Mobile number
<input type="text"/>	<input type="text"/>	<input type="text"/>
Facsimile number	Email address	
<input type="text"/>	<input type="text"/>	

### PART 2 - TAXPAYER'S AUTHORISED REPRESENTATIVE (IF OBJECTION IS LODGED ON BEHALF OF TAXPAYER)

Representative's Name		
<input type="text"/>		
Firm/Company name (if applicable)		
<input type="text"/>		
Postal address		
<input type="text"/>		State <input type="text"/> Postcode <input type="text"/>
Telephone number (business hours)	Telephone number (after hours)	Mobile number
<input type="text"/>	<input type="text"/>	<input type="text"/>
Facsimile number	Email address	
<input type="text"/>	<input type="text"/>	

**PART 3 - OBJECTION**

**Instructions**

1. Please complete the relevant section provided below. You should read the material provided with this form, which is issued as a guideline only.
2. Please attach a list or complete Part 4 of this form if you need more space.
3. Ensure your contact details are complete on the front of this form and that you or your representative have signed Part 5 - Certification
4. If your Principal Place of Residence (PPR) has changed or has not been identified, please complete the 'Exempt land assessed' section on the following page
5. The State Revenue Office (SRO) will contact you or your representative to obtain further information, if necessary, to resolve the objection.

**LAND(S) SOLD BEFORE 1 JANUARY (OF THE YEAR OF ASSESSMENT) OR NOT OWNED**

To assist in resolving your objection, please complete Part 4 overleaf and attach a copy of the sale contract where available.

1	Property address	State	Postcode				
	Date of purchaser's possession (not contract date)	Land ID reference					
	D D M M Y Y Y Y						
	New owner's name(s)						
2	Property address	State	Postcode				
	Date of purchaser's possession (not contract date)	Land ID reference					
	D D M M Y Y Y Y						
	New owner's name(s)						
3	Property address	State	Postcode				
	Date of purchaser's possession (not contract date)	Land ID reference					
	D D M M Y Y Y Y						
	New owner's name(s)						

**LAND OWNED BUT NOT INCLUDED IN ASSESSMENT**

1	Property address	State	Postcode				
	Date of purchaser's possession (not contract date)	Lot	Plan	Volume	Folio		
	D D M M Y Y Y Y						
	If land is owned jointly, include name(s) and share of other owner(s)						
2	Property address	State	Postcode				
	Date of purchaser's possession (not contract date)	Lot	Plan	Volume	Folio		
	D D M M Y Y Y Y						
	If land is owned jointly, include name(s) and share of other owner(s)						
3	Property address	State	Postcode				
	Date of purchaser's possession (not contract date)	Lot	Plan	Volume	Folio		
	D D M M Y Y Y Y						
	If land is owned jointly, include name(s) and share of other owner(s)						

**EXEMPT LAND ASSESSED**

If you are claiming that exempt land was assessed, please complete this section and Part 4 overleaf. Please see attachment 'Exemption - Initial Information to be supplied' for the documents which must be provided to support your ground of objection.

Property address (as at 31 December of the year immediately before the year of assessment)

Property address field with State and Postcode sub-fields.

Land ID reference

Land ID reference input field.

Indicate category of use of land claimed (please tick (✓) where applicable).

- Primary production (activity type)
Ex-servicemen's association
Charitable purposes
Mining
Sport, recreation or other outdoor purposes
Retirement Village
Principal Place of Residence (PPR) - Proceed to shaded section
Other (please specify overleaf)

To claim a Principal Place of Residence exemption you must supply the following information:

Table with 3 columns: List all owners of the property, Does this person reside at the property?, Occupancy date.

Is any business activity conducted at your principal place of residence?

No/Yes radio buttons and text: If Yes, please provide the following information

Describe the type of business activity input field.

Proportion of the land area used, Number of hours/days per week worked, Number of employees input fields.

**GROUPING OF COMPANIES**

Please tick (✓) where applicable and complete Part 4 overleaf.

- Company objects to being assessed as a member of a group
Company claims to be a member of a group

**OTHER**

Please tick (✓) where applicable and complete Part 4 overleaf.

- Land held in trust
Land is jointly owned
Incorrect land description
Land consolidation or subdivision
Other (please specify)

Other (please specify) input field.

Property address

Property address field with State and Postcode sub-fields.

Date of purchaser's possession, Lot, Plan, Volume, Folio input fields.



# Objections - General Information

We would like to make your contact with the State Revenue Office of Victoria (SRO) more effective by helping you to understand some of the important requirements for lodging an objection to your land tax assessment.

The Commissioner of State Revenue issues Land Tax assessments under the *Land Tax Act 1958*. The *Land Tax Objection* form may be used to lodge an objection to your assessment.

The form, designed to fast track the more common objections taxpayers raise, can also be used to lodge objections raised on other claims. Giving the details in Parts 1 to 3 of the form, however, may still not amount to a valid objection if the grounds of objection are not stated fully and in detail in Part 4. If the space provided in Part 4 is inadequate, please attach separate sheet(s). The form and attachments are issued as a guideline only. The form and attachments do not purport to be comprehensive or to render legal advice.

## Who can object?

A taxpayer dissatisfied with an assessment may object to that assessment in writing. A taxpayer is a person or entity who is or may be liable to pay an amount of tax.

## What can be objected to?

A taxpayer can object to an assessment (whether original or amended)

An objection to an amended assessment is limited to the extent of the amendment, that is, any additional liability. For example, if the original assessment was for \$200 and this was amended to \$240 because of land changes, the objection is limited to the land changes which contributed to the additional \$40.

Objections to site values made by municipal valuers must be sent directly to the relevant municipality. However, if the taxpayer has not received a notice of valuation from the municipality (which usually appears in the municipal rate notice) and has received a notice of a site value for the first time in a Land Tax assessment, the taxpayer's objection against that site value, if any, must be lodged with **both** the relevant municipality and the SRO. The municipality will deal with that objection in this scenario.

Objections to the site values made by the Valuer-General should be sent to the SRO, addressed to the Commissioner of State Revenue (The Commissioner).

The SRO will issue an acknowledgement that the objection has been received only if requested. An acknowledgment letter can be requested in Part 4 of the objection form.

## Does the taxpayer have to pay the tax if an objection is lodged?

If an objection is lodged, the full amount of Land Tax assessed remains payable until the objection is decided. Therefore, the taxpayer should either:

- Pay the full amount of tax shown on the assessment (or the instalments) by the due date shown. If this is done and the objection is allowed, the taxpayer will be issued with a refund including interest calculated at the prescribed rate contained in the legislation; or
- Contact the SRO to negotiate the payment of an agreed provisional amount.

If the objection is disallowed, the taxpayer may be liable for additional tax at the rate of 20 per cent per annum on the outstanding portion of the Land Tax liability, calculated from its original due date.

## What is the time limit on an objection?

The written objection (including full and detailed grounds of the objection) must be received by the Commissioner within sixty (60) days of the date of service of the notice of assessment to be regarded as a valid objection.

## What form and content are required?

A valid objection must meet certain other requirements.

- It must be in writing and must state fully and in detail the grounds of the objection. It is not enough to say that the assessment is wrong. The reasons must be sufficiently detailed to allow the Commissioner to determine which aspects of the assessment are objected to and the reasons why the taxpayer believes them to be incorrect. The facts of the matter, the evidence that supports the objection and where relevant, the propositions of law relied on, should be included.
- **Any written material that supports the objection should accompany the objection. Information sent after the sixty (60) day time limit does not form part of an objection.**

## When should a decision on the objection be received?

The Commissioner will endeavour to make a prompt decision on a valid objection if all relevant information is included with the objection. The Commissioner will inform the taxpayer of the decision in writing. Where an objection is disallowed or partially allowed, the Notice of Decision will contain the facts it is based on and the reasons for the decision.

## Is there a right of review or appeal?

If the objection to an assessment is valid and is disallowed or partially allowed and the taxpayer is dissatisfied with the decision, the taxpayer can write to the Commissioner and request that decision be referred to the Victorian Civil and Administrative Tribunal (VCAT) for review, or that the objection be referred to the Supreme Court of Victoria to be treated as an appeal.

The request must be in writing and received by the Commissioner within sixty (60) days of the date the taxpayer received the Notice of Decision on the objection.

On review or appeal, unless otherwise ordered by VCAT or the Supreme Court, the taxpayer's case is limited to the grounds of objection stated in the objection and the Commissioner's case is limited to the grounds on which the objection was partially or fully disallowed. The onus is on the taxpayer to prove the taxpayer's case.

For appeals against decisions on objections to site value valuations determined by the Valuer-General, the taxpayer's rights to request the Commissioner to refer the matter to the Land Valuation Division of the VCAT for review or to the Court will be set out in the Notice of Decision. Pending a decision to be made on appeal, the Commissioner can use the revised site value valuation to determine the unimproved value of land for land tax purposes.

**Taxpayers should keep a record of their customer number. Taxpayers must quote this number when dealing with the SRO.**

# Exemption - Initial information to be supplied

If the taxpayer seeks to object on the ground that land in the assessment notice was exempt or was partially exempt, the form must identify the category of exemption claimed, state the ground of objection fully and in detail, and provide all material in support of that ground.

## Principal Place of Residence (PPR)

A PPR exemption is available for a property owned by a natural person\* and occupied as the principal place of residence of that person.

Any jointly owned land which is the PPR of any one of the joint owners is exempted from land tax in the joint ownership assessment. However, where an individual of that joint ownership does not reside at the property, that individual's share in that property may be taxable.

The PPR exemption also extends to trustees (including corporate trustees) of certain trusts (excluding discretionary trusts or unit trusts), allowing for some circumstances where land owned by a trustee of a fixed trust is eligible for exemption. Please see the section 'Land held on trust' below for the information the taxpayer will need to provide when applying for the PPR exemption. The individual beneficiary who resides at the property and that individual's beneficial entitlement must be identified.

To claim your entitlement to the PPR exemption, complete the details under 'Exempt Land Assessed'.

## Land held on trust

If the land is held on trust, the taxpayer should provide the following:

- The name of the trust and the trustee;
- A copy of the trust deed and all deeds of amendment, variation and appointment (including all schedules); and
- A copy of the most recent financial statements including asset registers or other material showing that the land is held by the trustee on behalf of the trust.

## Land used by charitable institutions

For charitable exemptions, please provide the following written material:

- A copy of the Memorandum and the Articles of Association or the constitution and rules which govern the actions of the organisation;
  - A detailed statement of the activities and the objectives of the organisation
  - A copy of the most recent annual report and financial statements;
  - Any other relevant documents (for example brochures, publications) which expand on the activities and objectives of the organisation;
- and
- Detail of the use of the land by the occupier of the property.

## Land used for outdoor sporting recreation or cultural purposes

The information to be supplied when claiming this exemption is as follows:

- The type of sporting recreation or cultural or other outdoor activity conducted on the land;
- A copy of the body's Memorandum and Articles of Association; or Rules of Association and the objectives for which the body has been established; and
- A copy of the body's most recent financial statement including asset registers.

## Land used for primary production purposes

For all primary production exemption claims, please answer the following questions:

- What type of primary production is conducted on the land?
- How much of the land is used for primary production?
- How much of the land is used for other purposes? Please specify the purpose, ie residential etc.
- Who is carrying on the business of primary production on the land?

For primary production exemption claims for land wholly or partly within the *metropolitan* area and within an *urban zone* also provide a copy of the Planning Certificate and additional material showing that:

- Where the land is owned by one person, that person is normally engaged in a substantially full-time capacity in the type of primary production carried out on the land;
- Where the land is owned by two or more persons, that at least one of the owners is normally engaged in a substantially full-time capacity in the type of primary production carried out on the land and the owners who are not so engaged are relatives of that person;
- Where the land is owned by a company:
  - the main undertaking of the company is primary production of the type carried out on the land;
  - all the shares in the company are beneficially owned by natural persons;
  - more than 60 per cent of the shares in the company are held by persons normally engaged in a substantially full-time capacity in the primary production business; and
  - If any dividends have been paid over the last three (3) years, they were paid in proportion to share holdings and that at least 60 per cent of the dividends were paid to persons normally engaged in a substantially full-time capacity in the primary production business carried out on the land.

\* 'Natural person' means an individual and not a company (or other body), which is classed as an artificial person

### Objections and correspondence

The Manager, Land Tax Branch, State Revenue Office, GPO Box 1641N MELBOURNE VIC 3001

### In person

Enquiries may be made in person, however, please phone 13 2161 to arrange an appointment.

**Internet** www.sro.vic.gov.au  
**Email** sro@sro.vic.gov.au  
(Attn: Land Tax Branch)  
**Telephone** 1321 61 (Cost of a local call)  
**Facsimile** 03 9628 6856