

ONLINE OBJECTIONS AVAILABLE

Customers wishing to lodge an objection to their land tax assessment may submit their objection via the State Revenue Office (SRO) LTX Express internet service.

The LTX Express service is located at the SRO website 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: This form should be used for objections to assessments relating to the 2006 and subsequent years.

Before lodging this form, it is important for you to read the attached general information material. This material is issued as a guide only. The form and the information 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

D D M M Y Y Y Y

Australian Company Number (ACN) (If applicable)

Australian Business Number (ABN) (If applicable)

Taxpayer's legal name(s) (If individual(s) - Title/Surname/First name)

Postal address

 State Postcode

Residential address (if different to above)

 State Postcode

Phone number (business hours)

Phone number (after hours)

Mobile number

Fax number

Email address

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

Representative's Name

Firm/Company name (if applicable)

Postal address

 State Postcode

Phone number (business hours)

Phone number (after hours)

Mobile number

Fax number

Email address

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 guide only.
- 2. Please attach a list or complete 'Part 4 – State grounds of objection' 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.

Property address

1 State Postcode

Date of purchaser's possession (not contract date)

D D M M Y Y Y Y

Land ID reference

New owner's name(s)

Property address

2 State Postcode

Date of purchaser's possession (not contract date)

D D M M Y Y Y Y

Land ID reference

New owner's name(s)

Property address

3 State Postcode

Date of purchaser's possession (not contract date)

D D M M Y Y Y Y

Land ID reference

New owner's name(s)

LAND OWNED BUT NOT INCLUDED IN ASSESSMENT

Property address

1 State Postcode

Date of purchaser's possession (not contract date)

D D M M Y Y Y Y

Lot

Plan

Volume

Folio

Registered owner's name(s)

Property address

2 State Postcode

Date of purchaser's possession (not contract date)

D D M M Y Y Y Y

Lot

Plan

Volume

Folio

Registered owner's name(s)

Property address

3 State Postcode

Date of purchaser's possession (not contract date)

D D M M Y Y Y Y

Lot

Plan

Volume

Folio

Registered owner's name(s)

EXEMPT LAND ASSESSED

If you are claiming that exempt land was assessed, please complete this section and Part 4 overleaf. Please read the 'Objections - General Information' section of this form (including 'Exemption - Initial information to be supplied') for information on 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)
Charitable purposes
Sport, outdoor recreation or other outdoor purposes
Principal Place of Residence (PPR) - Proceed to shaded section
Armed services personnel
Caravan park
Mining
Retirement village/ residential care facility/ supported residential services/ residential services for people with disabilities
Other (please specify overleaf)

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

List all owners of the property (Title/surname/first name)

Input fields for listing all owners of the property.

Does this person reside at the property?

Yes/No checkboxes for each owner.

Occupancy date

DDMMYYYY date input fields for each owner.

Has the residence been constructed within the last two years?

No Yes If Yes, please provide:

Date of commencement

DDMMYYYY date input field for commencement.

Date of completion

DDMMYYYY date input field for completion.

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

No Yes If Yes, please provide the following information

Describe the type of business activity

Text area for describing business activity.

Proportion of the land area used

Input field for proportion of land area used.

Number of hours/days per week worked

Input field for hours/days per week worked.

Number of employees

Input field for number of employees.

GROUP 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)

Text area for specifying other reasons.

Property address

Property address field with State and Postcode sub-fields.

Date of purchaser's possession (not contract date)

DDMMYYYY date input field for purchaser's possession.

Lot

Input field for Lot number.

Plan

Input field for Plan number.

Volume

Input field for Volume number.

Folio

Input field for Folio number.

Objections – General information

We would like to make your contact with the State Revenue Office (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 (the Commissioner) issues land tax assessments under the *Taxation Administration Act 1997* (TAA). 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 guide only. The form and attachments do not purport to be comprehensive or to render legal advice.

Who can object?

A taxpayer that is 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 reassessment).

An objection to a reassessment is limited to the extent of the reassessment, that is, any additional liability. For example, if the original assessment was for \$300 and this was reassessed to \$340 because of land changes, the objection is limited to the land changes which contributed to the additional \$40.

Taxpayers are able to object to their land valuation either on receipt of their municipal rates notice or their land tax assessment. To object to the values shown on a rates notice, taxpayers need to contact the relevant municipal council. To object to the site values shown on a land tax assessment, taxpayers should lodge their objections with the SRO. Such objections to site values will be forwarded by the SRO to the relevant municipal council for resolution. An objection to the site value cannot be made to 2006 or prior years' land assessments.

Objections to site values must be in writing and should be made on the applicable Land Valuation Objection Form. These forms are available on the website www.sro.vic.gov.au or by contacting the SRO.

The SRO must receive objections to valuations no later than two months after taxpayers have received their assessment notice. The date of receipt will be taken to be two business days after the issue of the assessment notice.

You can only object to the site value shown on your land tax assessment notice if you have not already objected to the same site value shown in your rate notices or previous land tax assessments.

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

If an objection is lodged to the assessment or the valuation of a property, 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 (or the instalments) shown on the assessment 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. This option is not available if you have objected to a property valuation.

If the objection is disallowed, the taxpayer may be liable for late payment interest at the applicable market and premium rates (section 25 of the TAA) 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 60 days of the date of service of the notice of assessment to be regarded as a valid objection.

However, section 100 of the TAA provides that the Commissioner has discretion to consider an objection lodged outside the 60 day period. (Refer to Revenue Ruling TAA.004 for the factors that the Commissioner will take into account when determining whether to exercise the discretion).

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 it. Information sent after the 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 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 VCAT for review or to the Supreme 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 taxable value of land for land tax purposes.

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

Objections – General information (continued)

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 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. When trustees are applying for the PPR exemption, the trust deed must be submitted by the individual beneficiary who resides at the property. That individual's beneficial entitlement must be identified, and evidence of the use of the property as a PPR by the beneficiary should be supplied.

The PPR exemption also applies to land used by a person who has been granted a right to reside on the land (which was the PPR of the deceased) under a will or testamentary instrument. A copy of the will and evidence of the use of the property as a PPR of that person should be supplied.

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

Land used by charitable institutions

For charitable exemptions, please provide the following written material:

- a copy of the Memorandum and 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 (e.g. brochures, publications) which expand on the activities and objectives of the organisation, and
- details of the use of the land by the occupier of the property.

Land used for sporting or outdoor recreation or outdoor cultural purposes

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

- the type of sporting or outdoor recreation or outdoor cultural or other outdoor activity conducted on the land
- a copy of the body's Constitution or 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, i.e. residential
- 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 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.
- where the owner of the land is the trustee of a trust:
 - the sole business is primary production of the type carried out on the land
 - each beneficiary is a natural person who is entitled under the trust deed to an annual distribution of the trust income, and
 - at least one of the beneficiaries, or a relative of at least one of the beneficiaries, is normally engaged in a substantially full time capacity in the business of primary production of the type carried out on the land.

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

Mail Land Tax, State Revenue Office, GPO Box 1641, MELBOURNE VIC 3001 or DX 260090 MELBOURNE	Internet www.sro.vic.gov.au
In person State Revenue Office, Level 2, 121 Exhibition Street, Melbourne Hours of operation: Mon, Tues, Thurs, Fri – 8.30 am to 4.30 pm Wed – 8.30 am to 1.00 pm Enquiries may be made in person. Please phone 13 21 61 to arrange an appointment.	Email sro@sro.vic.gov.au (Attn: Land Tax)
	Phone 13 21 61 (local call cost)
	Fax 03 9628 6856