

# Land Tax Amendment Form

Customer No: \_\_\_\_\_ Assessment No: \_\_\_\_\_ Assessment Year: \_\_\_\_\_

- Notes**
- This form is only to be used to:
    - Update your postal address (refer to Part 1, below and notes overleaf), or
    - Object to your assessment, if it relates to your Principal Place of Residence (PPR), Primary Production Land (PPL) or land sold on or prior to midnight 31 December in the year preceding the assessment year (refer to Part 2, below and notes overleaf), or
    - Notify the Commissioner of errors and omissions in your assessment (refer to Part 3, below and notes overleaf).
  - Complete, sign and return this form to: State Revenue Office, GPO Box 1641, Melbourne VIC 3001

## PART 1 - CHANGE OF POSTAL ADDRESS

New postal address for service of notice (if not listed below)

\_\_\_\_\_ State \_\_\_\_\_ Postcode \_\_\_\_\_

## PART 2 - OBJECTION TO YOUR ASSESSMENT ON CERTAIN GROUNDS

Land ID	Property Address	PPR	COA	PPL	Land Sold	Date (DD MM YYYY)
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

PPR - Has the residence been constructed within the past two years?  NO  YES

PPR - Is any business activity conducted at your principal place of residence?  NO  YES

## PART 3 - NOTIFICATION OF ERRORS AND OMISSIONS IN ASSESSMENT

Land incorrectly shown as exempt in assessment Property ID/s \_\_\_\_\_

Land owned but not included in assessment (if insufficient space, please attach another page)

Property address \_\_\_\_\_ State \_\_\_\_\_ Postcode \_\_\_\_\_

Date (DD MM YYYY)       Lot \_\_\_\_\_ Plan \_\_\_\_\_ Volume \_\_\_\_\_ Folio \_\_\_\_\_

## PART 4 - CERTIFICATION

**Landowner or Landowner's representative must sign below to certify this amendment form.**

I certify that all the information in this document (and attachments) is true and correct.

Signature \_\_\_\_\_ Position title (if acting as representative) \_\_\_\_\_

Name \_\_\_\_\_ Contact phone number \_\_\_\_\_ Date (DD MM YYYY)

**PART 1 – CHANGE OF POSTAL ADDRESS (COA)**

Complete Part 1 of the form if your new postal address is not listed on this form.

To update your postal address to one of the properties listed on this form simply tick the appropriate box in the COA column in Part 2.

**PART 2 – OBJECTION TO YOUR ASSESSMENT ON CERTAIN GROUNDS**

You can object to your assessment using this form if it relates to your PPR, PPL or land sold on or prior to midnight 31 December in the year preceding the assessment year. Complete Part 2 and return to the SRO within 60 days of receiving the assessment.

**What do the codes mean?**

<b>PPR</b>	This property is your Principal Place of Residence (Refer to our website for more information about the eligibility requirements for PPR exemption)	<b>COA</b>	This address is now your postal address
<b>PPL</b>	This property is used for Primary Production purposes (Refer to our website for more information about the eligibility requirements for PPL exemption)	<b>Land Sold</b>	The relevant date for the transfer of a property is the date settlement took place, or possession was given, not the date of contract. Tick the appropriate box in Part 2 if any land was sold and settled on or prior to midnight 31 December of the year preceding the assessment year
<b>Date</b>	Date of settlement if sold; Date occupied as your PPR if claiming PPR exemption; or Date commenced Primary Production if claiming PPL exemption		

**What if my objection reason is not listed on this form?**

If the reason you wish to object to your assessment is not provided on this form, you can:

1. Lodge an amendment request via our online land tax system, LTX Express, which can be located at the SRO website [www.sro.vic.gov.au](http://www.sro.vic.gov.au) or download a hardcopy of the **Land Tax Objection Form** and submit it to us within **60 days** of receiving the assessment.
2. If your objection relates to the valuation of a property, your objection must be made in writing and be on the appropriate **Land Valuation Objection Form** and submitted to us within **two months** of receiving the assessment.

These forms are available on our website, or you can contact the SRO on 13 21 61 for a form to be sent to you in the mail.

**If I lodge this form do I still have to pay the tax?**

Yes. You will be notified in writing when your assessment has been updated. Until then, you are required to pay the full amount by the due date or a provisional amount negotiated with the SRO.

**Is there a right of review or appeal?**

If the objection to an assessment is valid and is disallowed or partially allowed and you are dissatisfied with the decision, you can write to the Commissioner and request that the 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 you received the Notice of Determination on the objection.

On review or appeal, unless otherwise ordered by VCAT or the Supreme Court of Victoria, your 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 you to prove your case.

**PART 3 - NOTIFICATION OF ERRORS AND OMISSIONS IN ASSESSMENT (SECTION 104A)**

From 1 January 2010, a customer who has received a notice of assessment must notify the Commissioner within 60 days of receiving the assessment of:

1. Any land owned that is not included in the assessment,
2. In the case of an assessment for jointly owned land, any land owned by the joint owners that is not included in the assessment, and
3. Land specified in the assessment as exempt land that is not exempt.

If you do not notify the Commissioner of such errors in the assessment, you may be liable to penalty tax.

For the purposes of Part 3 of this form, 'Date' means:

1. if you are notifying the Commissioner of land specified as exempt in the assessment that is not exempt - the date the land ceased to be exempt, or
2. if you are notifying the Commissioner of land owned but not included in the assessment - the date of possession of that land.

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