

Application for Growth Areas Infrastructure Contribution (GAIC) Exemption

Note:

- Use this form to apply for an exemption from the Growth Areas Infrastructure Contribution and the corresponding GAIC Exemption Certificate or, a GAIC Exemption Certificate if a GAIC exemption has already been granted.
- Please read the notes to this application before completing all questions.
- Lodge this form with the State Revenue Office – see mailing and contact details at end of form.
- It is an offence to make a false or misleading statement and heavy penalties will be imposed.

PART 1 - APPLICANT DETAILS

Company name or trust/trustee	ACN/ABN	
<input type="text"/>	<input type="text"/>	
Surname	First and other given names	
<input type="text"/>	<input type="text"/>	
Address		
<input type="text"/>		
<input type="text"/>	State	Post code
<input type="text"/>	<input type="text"/>	<input type="text"/>
Address (for postage if different to applicant address)		
<input type="text"/>		
<input type="text"/>	State	Post code
<input type="text"/>	<input type="text"/>	<input type="text"/>
Telephone Number (Please provide a daytime contact number for any follow up enquiries)		
<input type="text"/>		

In relation to the land detailed in Part 2, please advise:

Are you an owner of the land? (tick as appropriate)

Yes No

Are you the purchaser of the land? (tick as appropriate)

Yes No

Are you the acquirer of an interest in the landholder? (tick as appropriate)

Yes No

PART 2 – DETAILS OF LAND

Flat/Unit no.	Street no.	Street name		
<input type="text"/>	<input type="text"/>	<input type="text"/>		
Town or suburb	State		Post code	
<input type="text"/>	VIC		<input type="text"/>	
Plan number	Lot number	Municipality name	Municipality property number	Area of land (in ha)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Volume	Folio	Section or portion	Crown allotment	Parish name
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

General

- The Growth Areas Infrastructure Contribution (GAIC) is a contribution on certain land in the growth areas of metropolitan Melbourne.
- GAIC is administered under the *Planning and Environment Act 1987* (the Act) and the *Taxation Administration Act 1997*.
- The liability to pay GAIC arises upon the first occurrence of a GAIC event i.e. the issuing of a statement of compliance, the making of an application for a building permit in respect to substantive building works or a dutiable transaction relating to the land.
- GAIC is calculated on a per hectare basis.

GAIC exemptions

- Certain dutiable transactions relating to the land in the contribution area are exempt from GAIC (see Subdivision 2 of Division 3 of the Act). These exemptions are administered by the State Revenue Office (SRO) and include a number of applicable duty exemptions as set out in the table below. You may use this form to apply for an exemption from the GAIC and the corresponding GAIC Exemption Certificate or, a GAIC Exemption Certificate if a GAIC exemption has already been granted
- Exemptions to pay GAIC may also be granted by the Governor in Council or the Hardship Relief Board in limited circumstances (see Subdivisions 3 and 4 of Division 3 of the Act). A separate application must be made to the Governor in Council or the Hardship Relief Board for an exemption. Application forms and the relevant guidelines can be found on the Growth Areas Authority website. You may use this form to apply for a certificate of exemption if you have been granted an exemption by the Governor in Council or the Hardship Relief Board.
- GAIC exemptions only have the effect of postponing the GAIC liability to a subsequent GAIC event unless an appropriate exemption applies to that subsequent GAIC event.
- Where GAIC has been deferred, or is subject to a staged payment approval, GAIC exemptions do not apply to a subsequent dutiable transaction which may result in the liability rolling over to the subsequent transferee as defined in the Act.

Certificate of Exemption

- A Certificate of Exemption confirms that the liable party's liability to pay the GAIC in relation to the land stated in the certificate is exempt or has been exempted.
- Upon issuing a GAIC Certificate of Exemption the SRO will provide to the applicant with a notice which notifies the Registrar of Titles that a transfer of land or a plan of subdivision may be registered.
- The Registrar of Titles will register a transfer of land or a plan of subdivision upon receipt of a relevant notice from the SRO.
- A building surveyor may issue a building permit in respect of land with a GAIC recording, upon the production of a Certificate of Exemption.

Date of GAIC event

- In the case of a dutiable transaction relating to land, other than a significant acquisition, the GAIC event occurs at the time at which the transaction would be taken to have occurred under Chapter 2 of the *Duties Act 2000*.
- In the case of a significant acquisition, the GAIC event occurs on the particular day of the acquisition or, if the acquisition occurs over a period of time, on the last day of that period.
- In the case of subdivision of land, the GAIC event occurs when a statement of compliance is issued for that subdivision.
- In the case of an application for a building permit, the GAIC event occurs when the application is made.

Applicable exemptions under the *Duties Act 2000* as set out in section 201TB of the *Planning and Environment Act 1987*

s. 32 Transfers arising from mortgages on land	s. 33(2-3, 5) Change in trustees
s. 34(1)(a-b) Property vested in an apparent purchaser	s. 35(1)(a-c) Transfer to and from a trustee or nominee
s. 40 Transfer of property from one superannuation fund to another	s. 41 Transfers to trustees or custodians of superannuation funds or trusts
s. 42(1-3) Deceased estates	s. 43(3) Marriage and domestic relationships
s. 44 (1-4) Breakdown of marriage and domestic relationships	s. 45 Charities or friendly societies
s. 45A Health centres or services	s. 46(1), 46(2)(a-c) Co-operatives
s. 47(2) Diplomatic representatives of a foreign government	s. 48(a-d) Bankruptcies and administrations
s. 48A Amalgamation of industrial organisations	s. 50A Conversion of land use entitlements to different form of title
s. 51 Crown and public rights of way	s. 52 Government bodies
s. 54 Joint tenants and tenants in common	s. 55 Equity release programs
s. 56(1) Transfer of farm to a relative or charity	

For more information and lodgement of this form please contact the State Revenue Office.

State Revenue Office – Growth Area Infrastructure Contribution Enquiries Mail State Revenue Office, GPO Box 1641, MELBOURNE VIC 3001 or DX260090 Melbourne In person State Revenue Office, Level 2, 121 Exhibition Street, Melbourne, Victoria Hours of operation: Mon, Tues, Thurs, Fri – 8.30 am to 4.30 pm Wed – 8.30 am to 1.00 pm	Internet www.sro.vic.gov.au Email gaic@sro.vic.gov.au Phone 13 21 61 (local call cost) Fax 03 9628 6856
Growth Areas Authority – Growth Area Infrastructure Contribution Enquiries Mail Growth Areas Authority, Level 29, 35 Collins Street, MELBOURNE VIC 3000	Internet www.gaa.vic.gov.au Email info@gaa.vic.gov.au Phone 03 9651 9600 Fax 03 9651 9623