

Objection to an Assessment or Decision

We are committed to delivering quality client service and would like to help you to understand some of the requirements for lodging an objection. Using this form will enable us to quickly identify and consider your objection.

Note:

- **This form is not to be used for land value objections. Land value objections must be referred to the Valuer General's Department. For more information please go to www.valuergeneral.nsw.gov.au**
- Use this form if you are objecting to a Land Tax Notice of Assessment or a written decision of the Chief Commissioner of State Revenue (e.g. a decision not to grant an exemption)
- Please quote your Client ID. This is located on your Land Tax Notice of Assessment or any correspondence Revenue NSW has sent you
- PRINT, sign and date this form. **Please be aware that penalties and/or prosecution may apply if you provide false or misleading information**
- Please attach all relevant information and documentation that supports your objection
- Please submit by posting to:

Review Branch
Revenue NSW
 GPO Box 4042
 Sydney NSW 2001

Client details – details of person assessed for Land Tax

Name		Client ID
Preferred address		Postcode
Residential address (if different from above)		Postcode
Phone number ()	Mobile	
Email		

Agent – Representative (only use if lodging an objection on behalf of the above person)

Name		
Company name		
Postal address		Postcode
Phone number ()	Mobile	
Email		

Under section 89 of the *Taxation Administration Act 1996*, an objection must be lodged with the Chief Commissioner of State Revenue no later than sixty (60) days after the date of service of the notice of assessment or written decision.

If you are lodging your objection outside of this time, you must provide reasons for the delay.

Note: The Chief Commissioner of State Revenue is not obliged to accept your reasons and your objection may not be considered.



Tax years	Date of assessment/decision	/	/	20
Has your objection been lodged within sixty (60) days from the date of service of the assessment/decision?				
Yes	No ➤ <i>If you have selected 'no' you must provide reasons for the delay with any relevant documentation in support of your reasons.</i>			

Reasons for objection

So we can process your form quicker, please select your reasons for your objection:

Principal Place of Residence Exemptions

For more information regarding these types of exemptions please see Revenue Ruling No. LT.82 – *The Principal Place of Residence* at www.revenue.nsw.gov.au

Principal Place of Residence Exemption

Concession for unoccupied land intended to be owner’s principal place of residence –

Concession for sale of former principal place of residence

Concession for absences from former residence

Concession on death of owner

Concession for tenancy following death of the owner

Concession for Mixed Development Land and Mixed Use Land

Other ➤ *Please specify*

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Note: To claim any of the above exemptions, you must provide evidence of your residency and all relevant documentation (not already provided to Revenue NSW). This should include but is not limited to: copies of electricity, telephone, gas bills (in their entirety) and all tenancy/management agreements (if applicable).

An exemption may only apply to one principal place of residence per family. In claiming an exemption you **must** disclose the land holdings of your spouse and any dependent children or step children of yourself or your spouse. For more information, please see Revenue Ruling No. LT.82 – *The Principal Place of Residence*.

If your spouse or any dependent children or step children of yourself or your spouse own property that is used and occupied by them as their Principal Place of Residence, you must disclose this.

Name of spouse/dependent children	Client ID
Address and property description of property	
Dates property was principal place of residence	

Declaration


I/we declare that the information I/we have given is true, accurate and complete in every particular. I/we understand that penalties and/or prosecution may result if I/we provide false or misleading information.

Name (Please print)	
Signed	Date / / 20

Privacy statement

Information collected from you on this form is required by Revenue NSW to determine if you have a liability or entitlement. The information may be provided to third parties with your consent or as required or permitted by law. Revenue NSW will correct or update your personal information at your request. Read more about privacy at www.revenue.nsw.gov.au


Contact details

 (Monday – Friday, 8.30 am – 5.00 pm)


*Interstate clients please call (02) 9689 6200

Returns 1300 139 817*

Unclaimed money 1300 366 016*

 www.revenue.nsw.gov.au

 objection@revenue.nsw.gov.au

 Help in community languages is available.

 **Postal address**

DX Number

GPO Box 4042,
Sydney NSW 2001

DX 456 Sydney

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