Australian Capital Territory

Land Tax (Non-independent) Exemption 2019

**Notifiable instrument NI2019–30**

made under the

*Land Tax Act 2004*, section 34 (1) (Exemption from land tax)

**1 Name of instrument**

This instrument is the *Land Tax (Non-independent) Exemption 2019*.

**2 Commencement**

This instrument is taken to have commenced on 1 July 2018.

**3 Definitions**

In this instrument:

***Approved mental health facility*** and ***approved community care facility*** have the same meaning as in the *Mental Health Act 2015* (ACT).

***Nursing home*** has the same meaning as under section 10 of the *Land Tax Act 2004*.

***Residential unit*** means a unit that is residential land.

**4 Application**

This instrument applies to a person (**affected owner**) under the *Land Tax Act 2004* who is or was the owner of a parcel of residential land or a residential unit (**premises)** if the Commissioner is satisfied that:

1. the affected owner has lost the ability to live independently; and
2. the affected owner resides:
	* 1. at a hospital or hospice as a patient; or
		2. at an approved mental health facility or approved community care facility; or
		3. at a nursing home; or
		4. with another person (a **carer**) who is eligible for a carer payment under the *Social Security Act 1991* (Cwlth) because the carer provides care to the person; and
3. the premises were used and occupied as the affected owner’s principal place of residence immediately prior to the circumstances specified in paragraphs (a) and (b); and
4. the premises are unoccupied for the duration of the period mentioned in section 5.

**5 Exemption of Land Tax**

I exempt an affected owner from the payment of the land tax owing in relation to the premises for the period:

1. commencing the date the affected owner first satisfies the conditions set out in section 4 (a)-(c) (the **commencement date**); and
2. ending the earliest of:
3. 2 years after the commencement date; or
4. if the affected owner sells the premises, the date the affected owner ceases to be the owner; or
5. if the premises are occupied, the date the premises are occupied.

Andrew Barr MLA

Treasurer

22 January 2019