

# Land Tax (Non-independent) Exemption 2019

## Notifiable instrument NI2019–30

made under the

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

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### 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:

- (a) the affected owner has lost the ability to live independently; and
- (b) the affected owner resides:
  - i. at a hospital or hospice as a patient; or
  - ii. at an approved mental health facility or approved community care facility; or
  - iii. at a nursing home; or

- iv. 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
- (c) 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
- (d) 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:

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

Andrew Barr MLA  
Treasurer  
22 January 2019