

## APPLICATION FOR PRIMARY PRODUCTION EXEMPTION

Pursuant to Section 5(10)(g) of the *Land Tax Act 1936*, land situated within a “defined rural area” (i.e. predominately within the greater metropolitan areas of Adelaide and Mt Gambier), that is not less than 0.8 hectares and where the Commissioner of State Taxation is satisfied that the land is wholly or mainly used for the business of primary production, may be eligible for an exemption from land tax. Depending on how the land is owned, certain differing criteria apply (refer to the “Primary Production Exemption Information Sheet”).

If you believe you qualify for a primary production exemption, the land owner should complete this form and return it to RevenueSA with all required documentation.

### 1. Land Owner Details

Name(s) of Registered Land Owner(s) <small>As it appears on the Certificate of Title for the land</small>		Ownership Number
<input style="width: 95%;" type="text"/>		<input style="width: 100%;" type="text"/>
Postal Address		Telephone Number
<input style="width: 95%;" type="text"/>		<input style="width: 95%;" type="text"/>
Email Address	Fax	ABN (if applicable)
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
Main Occupation of Land Owner(s)	Employer (if applicable)	
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	
Contact Person if further information is required	Telephone Number	
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	

### 2. Property Details

Assessment Number	Site Value	Purchase Date
<input style="width: 100%;" type="text"/>	\$ <input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
Property Location	Main Land Use	
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	
Assessment Number	Site Value	Purchase Date
<input style="width: 100%;" type="text"/>	\$ <input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
Property Location	Main Land Use	
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	
Assessment Number	Site Value	Purchase Date
<input style="width: 100%;" type="text"/>	\$ <input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
Property Location	Main Land Use	
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	

*If more space is needed, attach a separate sheet and include all required details for each property.*

### 3. Details of Entity Conducting Primary Production Business on the Land

Name of Entity conducting the primary production business on the land

ABN (if applicable)

Postal Address

Telephone Number

(Write "As Above" if Entity details are the same as the Owner details in Part 1 and continue Part 3 below)

Category of Primary Production Exemption sought \*

\* Circle the category of primary production sought (as described on the "Primary Production Exemption Information Sheet")

1.	2.	3.	4.	5.	6a	6b	6c

When did this entity commence operating the primary production business on the land?

What is the relationship between the entity conducting the primary production business and the registered owner(s) of the land?

If the land owner(s) and the primary production entity are the same, write "Same" in the space provided.

Describe fully all primary production business activities undertaken on the land by this entity, including details of:

- ♦ type of primary production activity undertaken;
- ♦ average time per week spent on primary production business activities;
- ♦ investment of capital into primary production business activities;
- ♦ regular tasks performed in relation to the primary production business activities.

If more space is needed, attach a separate sheet and include all required details.

Is the land leased by the registered land owner(s) to the entity conducting the primary production business on the land?

Yes  No

If "Yes", provide details of the lease arrangement.

Note: An executed copy of the lease agreement in its entirety is required to be provided

Is the entity that conducts the primary production business on the land involved in any other business activities?

Yes  No

If "Yes", describe fully all other business activities in which the entity is involved, including:

- ♦ income earned from each non-primary production business activity;
- ♦ average time per week spent on non-primary production business activities compared to primary production business activities;
- ♦ investment of capital into non-primary production business activities;
- ♦ regular tasks performed in relation to the non-primary production business activities.

If more space is needed, attach a separate sheet and include all required details.

#### 4. Is the Land Used Solely for Primary Production Purposes?

Is the land used solely for primary production purposes?

Yes  No

If "Yes", go to Part 5.

If "No", describe fully all non-primary production activities undertaken on the land, including:

- ♦ the dates that the non-primary production activities commenced; and
- ♦ the approximate percentage of the total area used for non-primary production purposes.

Has the land owner(s) / primary production entity recently commenced a new primary production business on the land?

Yes  No

If "No", go to Part 5.

If "Yes", advise the date the primary production business commenced on the land.

Describe fully the activities undertaken to date to commence primary production on the land.

#### 5. Income and Expense Details

Income and expense details of the entity conducting the primary production business on the land are required for the previous 5 financial years.

##### Income and Expenses relating to Primary Production Business

Financial Year	20...../ 20.....	20...../ 20.....	20...../ 20.....	20...../ 20.....	20...../ 20.....
Gross Income					
Expenses					
Net Income (Loss)					

##### Income and Expenses relating to Non-Primary Production Business

Financial Year	20...../ 20.....	20...../ 20.....	20...../ 20.....	20...../ 20.....	20...../ 20.....
Gross Income					
Expenses					
Net Income (Loss)					

## 6. Any Other Details in Support of this Application

## 7. Documentation Required to be Provided with this Application

Applicants must provide all requested documentation. Please make sure that you have provided the following:

- Copies of the completed Tax Returns and Financial Statements (if applicable) of the land owner(s) for each of the financial years that an exemption is sought.
- Copies of the completed Tax Returns and Financial Statements of the entity conducting the primary production business (if the entity is different to the land owner(s)) for each of the financial years that an exemption is sought.
- A copy of any Lease agreement (see Part 3) (if applicable).
- Documentation to support that a new primary production business has commenced (see Part 4) (if applicable).

*Note: If the registered owner(s)/entity has recently commenced primary production activities, however have yet to lodge an Income Tax Return which reflects these activities, a copy of relevant supporting documentation is required. This can be in the form of purchase invoices for equipment, fertilisers, stock, sale receipts, etc.*

## 8. Declaration by Land Owner

A person must not make a false or misleading statement or representation in an application made, or purporting to be made. Maximum penalty: \$10,000 under the *Land Tax Act 1936*.

Further, if the land is exempted, and circumstances relevant to the exemption change or cease, the land owner must forthwith inform the Commissioner in writing of that fact. An owner of land who fails to comply with this obligation is guilty of an offence. Maximum penalty: \$5,000 under the *Land Tax Act 1936*.

I, (Print Full Name)

Of (Address)

hereby declare that: I am the owner of the land / I am authorised on behalf of the land owner(s) *[delete incorrect statement]* and that the information provided on this application is true and correct.

Signature of land owner (or authorised person on behalf of the land owner(s))

Date

/ /

If signed by an authorised person, what is your position (e.g. company director; executor; administrator; liquidator) and your company/business.

Position

Company / Business

**PLEASE RETURN THIS COMPLETED FORM AND ALL REQUIRED DOCUMENTATION TO:**



RevenueSA - Property Services  
GPO Box 1647  
ADELAIDE SA 5001

Email:

[landtax@sa.gov.au](mailto:landtax@sa.gov.au)

Further information can be viewed at:

[www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au)