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LAND TAX - EXEMPTION FOR LAND OWNED BY AN  
 EDUCATIONAL INSTITUTION

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& RPPLVVLR Practice	Issued	Dates of effect	
		From	To
LT 11.0	29 October 2003	29 October 2003	25 May 2017

This CRPPLVVLRQHUV 3UDFWLFH DGGUHVHV WKH FLUFX from land tax will be granted and retrospective taxation will be applied on land owned by educational institutions.

Background

Section 33 of the Land Tax Assessment Act 2002 <sup>3</sup> WKH \$ Fides that land is exempt for an assessment year if:

- x at midnight on 30 June in the previous financial year, it is owned by, vested in, or held in trust for an educational institution as listed below; and
- x it is in good faith used or reserved as a site for the purpose of providing facilities necessary for, or conducive to, the attainment of the objects of the institution and the performance of its functions.

The following educational institutions are listed in section 33(4) of the Act:

- x University of Western Australia;
- x Curtin University of Technology;
- x Murdoch University;
- x Edith Cowan University;





Date of Effect

This Commissioner's practice takes effect from 29 October 2003.

Bill Sullivan  
COMMISSIONER OF STATE REVENUE

29 October 2003

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