



# NOTIFICATION OF RENTAL STATUS OF A RESIDENTIAL PROPERTY

This form should be faxed to the ACT Revenue Office on 62070036 or sent to PO Box 252, Civic Square ACT 2608. For general enquiries about Rates or Land Tax please call 62070049 or visit the ACT Revenue Office web site at [www.revenue.act.gov.au](http://www.revenue.act.gov.au).

**PROPERTY**

SUBURB \_\_\_\_\_ SECTION \_\_\_\_\_ BLOCK \_\_\_\_\_ UNIT \_\_\_\_\_

Name of Owner/s: \_\_\_\_\_

Rates Account Number (if known): \_\_\_\_\_

The *Land Tax Act 2004* (Sections 14(1) and 14(2)) requires the owner of a parcel of residential land to notify the Commissioner for ACT Revenue in writing, within 30 days, if the property continues to be rented on the change of ownership or subsequently becomes rented at any time. An agent may be required to fulfil any undischarged obligation of a taxpayer. In respect of the abovementioned property I advise that the following circumstances apply:

- Please place an X in the appropriate box
- This property has been rented from \_\_\_\_\_ (date).  
(Please provide details of dates the property has been rented for any periods not previously advised).
  - This property will be rented from \_\_\_\_\_ (date).  
I will advise you if there is any change to this date.
  - This property has not been rented since \_\_\_\_\_ (date).  
I will further advise you when the property becomes rented again.

**PART 1**

Land tax liability is assessed on a quarterly basis according to whether or not a residential parcel of land or dwelling is rented on the first day of a quarter: 1 July, 1 October, 1 January or 1 April. Generally, a property which has been rented but is temporarily vacant on the first day of a quarter will continue to be liable unless firstly, the vacancy continues for the whole quarter and secondly, the owner notifies the Commissioner for ACT Revenue in writing that the property has not been and will not be rented at any time in that quarter. For a full description of when a residential property is rented, please see Section 8 of the *Land Tax Act 2004*.

Land tax is assessed for a whole quarter and there is no daily pro-rata of land tax liability within a quarter.

Signature of Owner/s or Agent: \_\_\_\_\_ Date: / /

Telephone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_

Please Note: Giving false or misleading information is a serious offence.

Received on / /

Notice of Rental Status

Actioned by:

Date:

Phone No. for Enquiries: 6207 \_\_\_\_\_ Reply Faxed:

REVENUE OFFICE  
USE ONLY