

RZ1 LVC Partial Waiver Application Form

Please complete the following application to apply for a partial waiver of your lease variation charge for RZ1 dual occupancy. The partial waiver is only available where 75 percent of the value uplift is less than the codified charge.

All fields marked (*) are mandatory.

Property Owner/Lessee Details

Full name of Property Owner/s:*
(Registered property owner/s at Land Titles Office)

Company ACN (if applicable):

Email address:*

Telephone number:*

Postal Address:*

Property Details

Suburb* Section* Block* Unit

Account Number (As shown on your Rates Instalment or Assessment Notice):*

Property Address:*

Waiver Application*

Are you applying for a partial waiver for the lease variation charge for your RZ1 dual occupancy property that is to be unit titled? Yes No

Development Application

Development Application Number:* DA

Total LVC amount payable from the Notice of Assessment:*

Required Supporting Documents

In your emailed application form please provide a copy of the below requested documents. Including a valuation report prepared by an accredited valuer that uses the non-standard chargeable variation method (V1 – V2) to support your partial waiver application.

Supporting Documentation	Yes	No
Valuation report*		
Development Application Notice of Decision*		
LVC Notice of Assessment*		
Other relevant information you would like to be considered with your waiver application.		



Acknowledgement *

Lease Variation Charges are administered by EPSDD under the *Planning Act 2023*. The relevant provisions of the *Planning Act 2023* are a tax law under the *Taxation Administration Act 1999*. Waivers and act of grace payments are subject to the provisions of the *Financial Management Act 1996*. Accordingly, any information provided by you in the context of an application for an LVC waiver or an act of grace payment may be shared between EPSDD, the Commissioner for ACT Revenue, officers of the ACT Valuation office in CMTEDD, the ACT Treasurer and or their delegates.

Declaration*

I **declare:**

I am a Crown lessee (either as joint tenant or tenant in common) of the lease for the property described above.

I understand that I am applying for a partial waiver of a LVC which may not be granted.

I understand that if I have paid my LVC, that I will instead be applying for an Act of Grace payment.

I understand that the ACT Revenue Office may verify the details provided to substantiate the waiver application.

I understand that:

- I must keep all records necessary to enable my tax liability under a tax law, including under the *Planning Act 2023*, to be properly assessed, including records in support of this application;
- I must provide any information or particulars requested by the ACT Revenue Office;
- I must make and/or keep these records in such a way that they correctly record and explain the matters, transactions, acts or operations to which they relate; are not wholly or partly illegible, indecipherable or incapable of being identified; and can be displayed and printed out or otherwise reproduced in legible form;
- I must not alter, deface, mutilate, falsify, damage, remove, conceal or destroy any records (whether wholly or partly);
- I must not do or omit to do any other act or thing to any record with the intention of deceiving or misleading the Commissioner for ACT Revenue or any other tax officer; hindering or obstructing the investigation of a tax offence; hindering or obstructing the Commissioner for ACT Revenue or any other tax officer (otherwise than in the investigation of a tax offence); hindering, obstructing or defeating the administration, execution or enforcement of a tax law; or defeating the purposes of a tax law;
- I must keep these records in such a way that it is able to be readily produced to the Commissioner for ACT Revenue if the Commissioner requires its production;
- I must keep these records in English;
- I must keep these records for a period of five years from the date the record was made or obtained; or from the date of completion of the transaction or act to which the record relates – whichever is the later; and
- failing to do each of these things is an offence under Part 8 of the *Tax Administration Act 1999*.

I understand that giving false or misleading information, including giving information that is false or misleading because something has been omitted, is a serious offence.

SIGNED:

DATE:



Privacy Statement

Information collected by the ACT Revenue Office (ACTRO) is protected by secrecy provisions contained in Acts administered by the ACTRO, including the [Taxation Administration Act 1999](#), and is used for the purposes of administering those Acts. In addition, personal information provided to the ACTRO is protected by the [Information Privacy Act 2014](#). Information (including personal information) is not disclosed to any third party without the consent of the person involved, unless authorised by law. For example, the ACTRO may disclose tax information in connection with the administration of a tax law, or may be required to disclose information to organisations that have legal authority to require the information in prescribed circumstances, including for law enforcement purposes.

Please read our [Privacy Policy](#) which sets out how personal information is collected, used and disclosed by the Commissioner for ACT Revenue and the ACT Revenue Office, how you may access and seek correction of your personal information, and how you may complain about breaches of privacy.

General information about how your personal information is handled can be found at the [CMTEDD Privacy Policy](#) and the [EPSDD Privacy Policy](#) in addition to the ACT Revenue Office Privacy Policy outlined above.

Contact us

If you require further information on LVC and your partial waiver application, please email RZ1LVC@act.gov.au.