

Land Tax Act 2005

Land Tax Absentee Owner Surcharge Exemptions Schedule

The table below details exemptions granted under section 3B and 3BA of the *Land Tax Act 2005* during the period from 1 July 2020 to 31 December 2020.

Exemptions granted under section 3B and 3BA of the Land Tax Act 2005 by the Commissioner of State Revenue under delegation from the Treasurer or a member of staff of the State Revenue Office under sub-delegation from the Commissioner of State Revenue

Number of exemptions granted	Amount of land tax forgone or likely to be forgone
78	\$39,405,940.09

Note:

1. *The schedule records each exemption granted to a corporate group as one exemption regardless of the number of landholders which may be affected by the grant of the exemption.*
2. *The amount of land tax forgone or likely to be forgone is calculated as the difference between the land tax to be assessed if the exemption applies and the land tax to be assessed if the exemption does not apply; based on the information available as at 31 December 2020.*
3. *The exemption under section 3BA of the Land Tax Act 2005 applies from 1 January 2018.*