

LAND TAX — CONSERVATION COVENANT

4647. Mr C.J. Tallentire to the Minister representing the Minister for Finance

I refer to the brochure that accompanies land tax notices which states that an exemption from land tax may occur when a property is covered by a recognized conservation covenant, and I ask:

- (a) why does the document say 'may' when section 41 of the *Land Tax Assessment Act 2002* makes it plain that such properties are entitled to an exemption;
- (b) have officers who provide advice to the public on land tax and conservation covenants been properly instructed on this matter; and
 - (i) if yes, why are members of the public being told by public servants tasked with giving the public advice that conservation covenants do not provide an exemption from the need to pay land tax?

Mr C.C. PORTER replied:

- (a) Land is only exempt if used for the purposes set out in section 41 of the *Land Tax Assessment Act 2002* and is the subject of a conservation covenant. The term "conservation covenant" is defined for the purposes of the Act, as set out in the Glossary to the Act.

The reference to conservation covenant and other various exemptions and concessions under the Act are all qualified by the term "may" in the information brochure as all need to meet the exemption or concession requirements that are set down in the Act.

The brochure is produced as a general guide to the Act and is not intended to be a complete statement of the law.

- (b) Yes.
 - (i) I am not aware of any circumstances where this has occurred. If it has, the appropriate course of action would be for the affected person to provide details to the Commissioner of State Revenue who will examine the matter.

In addition, formal objection and appeal rights are provided for under the *Taxation Administration Act 2003*, where a taxpayer who is dissatisfied with a land tax assessment, or a decision that affects the taxpayer's liability to taxation.