

# Application

## Primary Production Land classification

State Revenue Office  
Department of Treasury and Finance

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### About the Primary Production Land classification

Land tax is not applied to property that is classified as Primary Production Land (PPL). Under the provisions of the *Land Tax Act 2000*, to be eligible the land must meet the definition of one of four types of primary production activity – see *next page for details*.

The land owner whose property has a PPL classification on 1 July is not required to pay land tax for that financial year.

The primary production activities on the property may be undertaken either by the owner of the land or by 'another person'.

**Note:** If you reside on the land in question, you may be eligible for a Principal Residence Land (PRL) classification. If a PRL classification is granted, you may not need to complete this form. To apply for a PRL classification, you should complete [Principal Residence Land Application](#).

### Information you may need before lodging this form

#### a) Identifier numbers

**Property number**

Printed on the reverse side of your land tax notice of assessment or on a rates notice from most councils.

**Property Identification Code – if applicable**

Issued by the Department of Primary Industries, Parks, Water and the Environment.

**Australian Business Number (ABN) – if applicable**

An 11-digit number issued by the Australian Government.

#### b) Evidence of profit

If your primary production business (on the land in question) is currently making a profit, please attach evidence such as an income tax return showing your primary production income and a depreciation schedule. Or, you may prefer to provide profit and loss statements and depreciation schedules produced by your own accounting software or from your accountant. Please note that evidence of profit is not required for private timber reserves, permanent timber production zones or land subject to a certified forest practices plan.

or

**Not yet making a profit**

If the land is being used in a primary production business that is not yet making a profit, please attach a business plan and cash flow projections (these should set out when you expect the business to become profitable, and a figure for the profit you expect to be made). Further information and an example of expectation of profit is available at question 10 of this application.

#### c) Company or trust

If you are applying on behalf of a company or trust, please attach evidence that you are authorised to do so (outlined at question 15).

## **Eligibility for the Primary Production Land classification**

To be eligible for the Primary Production Land classification, the conditions for **one** of the following land-use types must be met as at 1 July of the relevant financial year:

### **A. Land used substantially for the business of primary production**

For the land to qualify for the classification, the Commissioner of State Revenue must be satisfied that these three criteria are met:

- the land must be used substantially for the business of primary production; and
- the business of primary production must be carried out in a business-like manner; and
- the business of primary production must be carried out with a reasonable expectation of profit.

Under the Land Tax Act, business of primary production is defined as the carrying on of one or more of the following activities in a business-like manner with a reasonable expectation of profit:

- a) cultivating land to sell the produce of the cultivation;
- b) maintaining animals or poultry for sale or selling their natural increase or bodily produce;
- c) keeping bees to sell their honey;
- d) commercial fishing and cultivating aquatic plants or animals, including the preparation for fishing and the storage and preservation of fish and fishing gear; or
- e) cultivating or propagating for sale plants, seedlings, mushrooms or orchids.

or

### **B. Land declared a private timber reserve**

Land declared as a private timber reserve under section 11 of the *Forest Practices Act 1985* and advertised in the Tasmanian Government Gazette.

or

### **C. Land that is a permanent timber production zone**

Land that is a permanent timber production zone within the meaning of the *Forest Management Act 2013*.

or

### **D. Land subject to a certified forest practices plan**

Land that is subject to a forest practices plan certified by the Forest Practices Authority under section 19 of the *Forest Practices Act 1985* in accordance with the State Permanent Forest Estate Policy.

**I. About the land owner.**

Full name

Residential address line 1

Residential address line 2

State  Postcode

Postal address   
*(if different from above)*

State  Postcode

Date of birth

Telephone *(and area code)*   
or mobile number

Email

Please  your preferred method of contact  Mail  Phone  Email

**2. What is the land owner's land tax account number?**  
*(printed on the front page of your Land Tax Notice of Assessment)*

Please  if you don't have a land tax account number or it isn't known.

**3. About the property you are applying to have classified as Primary Production Land.**

*You should provide details about the property(ies) that you are applying to have a primary production land classification. There is space provided for two properties, however if you are applying for more than that, please provide details of additional properties in the blank space adjacent to the property details below.*

Property number *if known*   
*Printed on your land tax notice of assessment or council rates notice*

or

Volume / Folio number *if known*

Property number *if known*   
*Printed on your land tax notice of assessment or council rates notice*

or

Volume / Folio number *if known*

**4. Are you applying for the primary production land classification because your property is i) a private timber reserve, or ii) a permanent timber production zone, or iii) land subject to a certified forest practices plan? Please ✓ your answer below.**

- No** – please go to question 5 and then complete all other questions.
- Yes** – please ✓ a category below, skip questions 5 to 13, and answer questions 14, 15 and 16(i).
  - Land declared a Private Timber Reserve under the *Forest Practices Act 1985*.  
 ☞ Please attach a copy of the declaration.
  - Permanent timber production zone land within the meaning of the *Forest Management Act 2013*.  
 ☞ Please attach a copy of a document declaring the land as a permanent timber production zone.
  - Land subject to a certified forest practices plan under section 19 of the *Forest Practices Act 1985* in accordance with the State Permanent Forest Estate Policy.  
 ☞ Please attach a copy of the certified plan.

**5. Who undertakes the primary production business on the property – is it the land owner or ‘another person’? Please ✓ your answer in one of the boxes below.**

*A primary production business is considered to be undertaken by the owner of the property if it is run solely by them or run jointly with someone else such as a spouse or business partner.*

*‘Another person’ generally means someone leasing the land from the owner of the property or a family member undertaking the activity in their own right.*

*If someone other than the owner runs the primary production business, and the owner of the property has no part in running the business, please answer the question below by indicating that the business is undertaken by ‘another person’ and also complete question 5.1*

- Land owner** – answer all questions from 6 to 15, and sign the declaration at 16(i).
- or
- Another person** – answer 5.1 below, answer questions 6 to 13, and sign the declaration at 16(ii).
  - ▶ *If you have ticked as ‘another person’, the owner of the land must complete question 15 and sign their declaration at 16(i).*

**5.1 About ‘another person’ (the person who is not the owner of the land).**

Full name		
Residential address line 1		
Residential address line 2		
State		Postcode
Postal address <i>(if different to above)</i>		
State		Postcode
Telephone <i>(and area code)</i> or mobile number		
Email		

**6. Which one or more of the following primary production activities are being conducted on the land, and what is the approximate percentage of land used for each activity?**

*Some producers may have more than one primary production activity happening on an individual property, and others may not be using all of that property for primary production.*

*In some instances for example, where 100 per cent of the property is being used for primary production, the producer may have split its usage between cultivation (25 per cent) and maintaining animals (75 per cent) or similar.*

**Please ✓ one or more from the list of primary production activities below, and insert the percentage of the land being used for that activity (the figure does not need to be exact).**

- Cultivating land to sell the produce of the cultivation. %
  
- Maintaining animals or poultry for sale or selling their natural increase or bodily produce. %
  
- Keeping bees to sell their honey. %
  
- Commercial fishing and cultivating aquatic plants or animals, including the preparation for fishing and the storage and preservation of fish and fishing gear. %
  
- Cultivating or propagating for sale plants, seedlings, mushrooms or orchids. %

**7. Briefly describe below the primary production business undertaken on the property.**

For example, if the business involves bee keeping, include details such as the number of hives and annual yield. If your business involves maintaining animals or cropping, information about stock numbers and crop yields are asked at questions 7.1 and 7.2, but you should provide an overview of the business operations below.


**7.1 If you are maintaining animals or poultry for sale or selling their natural increase or bodily produce, please complete the table below.**

Type of livestock	Number presently held	Number purchased in the last 12 months	Stock sold in the last 12 months		Natural increase in the last 12 months
			Number	\$ Value	
Cattle					
Sheep					
Horses					
Goats					
Pigs					
Poultry					
Other:					

**7.2 If you are cultivating land to sell the produce, please complete the table below for the last financial year.**

Crop type	Area of land under crop	Yield	\$ Value of sales

**8. If less than 100 per cent of the land is used for the primary production business, briefly describe how the portion of land not for primary production is being used.**


**9. What date did you start the primary production business on the land?**

*For example: The start of a primary production activities means the time at which you actually began:*

- *maintaining animals (it does not include time taken to prepare land to maintain animals, e.g. it does not include time to fence or prepare pasture); or*
- *began cultivating land for the sale of the produce of cultivation (again, it does not include preparatory activities).*

Month	Year

**10. Are you making a profit from the primary production business?**

Please ✓ your answer in one of the boxes below.

*To receive the Primary Production Land classification, the business of primary production on the property must be carried out in a 'business-like' manner with a reasonable expectation of profit.*

**Making a profit:** *If the business is making a profit, please attach evidence such as an income tax return showing your primary production income and a depreciation schedule. Or, you may prefer to provide profit and loss statements and depreciation schedules produced by your own accounting software or from your accountant.*

**Not yet making a profit:** *If the business is not yet making a profit, please attach evidence that there is a reasonable expectation that it will, eventually, be profitable. For example, if you have planted an orchard of fruit trees that you expect to begin producing fruit and sales in three years. In this instance, your evidence could be the business plan that sets out the number of trees you have planted, the yield, and the expected sales you expect to make over the next 'x' years.*

- Yes** – if you have ticked yes, please provide details (in the table below) about the income and expenses of the primary production business for the last three years in the table below and attach evidence (as described above) that the business is being operated at a profit. 📎
- No** – if you have ticked no, please attach evidence (as described further above) that there is a reasonable expectation that the business will be profitable in the future. 📎

	Financial year ending 30 June 20_____	Financial year ending 30 June 20_____	Financial year ending 30 June 20_____
Gross income			
Expenses			
Net income (or loss)			

**11. Is the land in question used for primary production purposes in conjunction with other land, whether that other land is owned by you or not?**

Please ✓ your answer in one of the boxes below.

Your primary production business may be undertaken on more than one property. For example, it may be partly on the land you have applied to be classified as Primary Production Land and on other land that you own, lease or to which you otherwise have access. Please provide the Property Numbers or street addresses for other properties that you use for primary production in conjunction with the land in question.

No

Yes – please identify these other properties, and any others that are used in conjunction for the primary production business. Insert their property numbers below (shown on the land tax notice of assessment or council rates notice), or use their street addresses.

Property 1	Property number: Street address:
Property 2	Property number: Street address:
Property 3	Property number: Street address:

**12. Do you have an Australian Business Number (ABN)?** Please ✓ your answer below.

No

Yes – please insert the number below:

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**13. Do you have a Property Identification Code (PIC) issued by the Department of Primary Industries, Parks, Water and the Environment?** Please ✓ your answer below.

No

Yes – please insert the number below:

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**14. Land owner’s financial institution (bank)**

If you are entitled to a land tax refund, the State Revenue Office will deposit this into your nominated account. Please provide the details below:

Name of financial institution (bank)	<input style="width: 100%;" type="text"/>							
Account name	<input style="width: 100%;" type="text"/>							
	<input style="width: 100%;" type="text"/>							
BSB	<table style="display: inline-table; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="padding: 0 5px;">-</td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>				-			
			-					
Account number Up to ten numbers	<input style="width: 100%;" type="text"/>							

**15. Is this application being made on behalf of a trust or a company?**

Please ✓ your answer below.

If you are using this form in your capacity as a trustee of a trust or on behalf of a company, please attach evidence that you are authorised to act on behalf of either. The following examples may be useful:

- (a) if you are acting on behalf of a trust, please provide a trust deed or other document that shows your authority (for example, this may be shown on the Land Titles Office registration); or
- (b) if you are acting in the capacity of a director of a company that is a trustee, please provide evidence that the company is the trustee of the trust and that you are a director of the company – for example an ASIC company extract or similar; or
- (c) if you are applying on behalf of a company, please provide evidence that you are a director or other office holder of the company – for example an ASIC company extract or similar.

No

Yes – if yes, please ✓ one of the categories below:

(a) Acting on behalf of a trust.

📎 Please attach evidence as described above.

(b) Acting in the capacity of a director of a company that is a trustee.

📎 Please attach evidence as described above.

(c) Acting on behalf of a company.

📎 Please attach evidence as described above.

**16. (i) Declaration – LAND OWNER** (signed by the owner of the land)

By signing below, I declare that all the information I have provided (including any attachments) is true and accurate.

Full name

Signature

Date

Day    Month    Year

**(ii) Declaration – ANOTHER PERSON** (to be signed by ‘another person’ if they are conducting a primary production business on the property)

By signing below, I declare that all the information I have provided (including any attachments) is true and accurate.

Full name

Signature

Date

Day    Month    Year

Important: There may be court-imposed penalties for giving false or misleading information.



**Where to lodge your application**

**Email**

taxhelp@treasury.tas.gov.au

**Mail**

The Commissioner of State Revenue  
GPO Box 1374, Hobart, TAS 7001

**To contact the State Revenue Office**

**Phone**

(03) 6166 4400 weekdays, 9:00 am to 5:00 pm  
1800 001 388

**Personal Information Protection Statement**

Personal information is collected by the Commissioner of State Revenue and used for the purpose of administering the Taxation Administration Act 1997. You are required to provide this information under the relevant provisions of that Act.

Your personal information may only be disclosed in accordance with the provision of the Taxation Act, and will be managed in accordance with the Personal Information Protection Act 2004. You may access your personal information on request to the Commissioner of State Revenue. A fee may be charged for this service.