



Victoria Government Gazette

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Land Tax Act 2005

GUIDELINES FOR ROOMING HOUSE EXEMPTION UNDER SECTION 75

Preamble

Land is exempt from land tax under section 75(1) of the **Land Tax Act 2005** (the Act) if the Commissioner of State Revenue (Commissioner) determines that the land is used and occupied:

- a) as a rooming house (within the meaning of the **Residential Tenancies Act 1997**) that is registered under Part 6 of the **Public Health and Wellbeing Act 2008**, and
- b) primarily as low-cost accommodation, by people with low incomes, in accordance with the guidelines issued by the Commissioner for the purposes of the Act (Commissioner's guidelines).

The object and purpose of these guidelines is to describe the types of persons to whom the accommodation must be provided, the circumstances in which, and the arrangements under which, the accommodation is provided and the maximum tariffs for the accommodation. These factors are set out in section 75(2) of the Act.

It should be noted that, notwithstanding that a rooming house may satisfy statutory definitions and other requirements, the rooming house must be used and occupied primarily as low-cost accommodation by people on a low income in accordance with these guidelines for the land to be exempt for the relevant tax year.

Commissioner's guidelines

The Commissioner's guidelines for determining whether a rooming house is used and occupied primarily as low-cost accommodation for the purposes of section 75(1)(b) of the Act are as follows:

1. The types of persons for whom the accommodation must be provided

The exemption applies only to a rooming house which has been occupied primarily by one or more **rooming house residents** during the year immediately preceding the tax year.

A **rooming house resident** is a person who:

- has the right to occupy a room, together with a right to use common facilities in the rooming house; and
- is not any of the following:
 - i. a relative (as defined in the Act) of the land owner or manager/lessee of the rooming house; or
 - ii. a director or shareholder, or relative of a director or a shareholder of a company if a company is the owner of land and/or operator/lessee of the rooming house; or
 - iii. a trustee or beneficiary of a trust if a trustee is the owner of land and/or operator/lessee of the rooming house.

2. The circumstances in which, and the arrangements under which, the accommodation is provided

The exemption applies only if, during the year immediately preceding the tax year, at least 80 per cent of the accommodation at the rooming house was occupied by **long-term rooming house residents**.

A **long-term rooming house resident** is a rooming house resident who, during the year immediately preceding the tax year, resided at the rooming house for one or more periods totalling not less than three months.

Where this requirement is not met, an owner of land may still be eligible for the exemption. The owner of the land may provide to the Commissioner written reasons explaining why this requirement was not met. In each case, the Commissioner will consider the application on its merits, and may or may not waive this requirement.

3. **Maximum tariffs for the accommodation**

The exemption applies only if the tariff charged per rooming house resident for weekly accommodation at the rooming house does not exceed the maximum permitted tariff set by the Commissioner. The maximum permitted tariff for a tax year is based on the gross weekly age pension rate for the previous September quarter (e.g. the maximum permitted tariff for 2022 is based on the gross weekly age pension rate for the 2021 September quarter).

Where **full board and lodging** is provided, the maximum permitted tariff per rooming house resident in the year preceding the tax year is:

- 105 per cent of the gross single weekly age pension rate for single accommodation, and
- 105 per cent of the gross couple weekly age pension rate (on a per person basis) for shared accommodation.

Where **less than full board and lodging** is provided, the maximum permitted tariff per rooming house resident in the year preceding the tax year is:

- 70 per cent of the gross single weekly age pension rate for single accommodation, and
- 70 per cent of the gross couple weekly age pension rate (on a per person basis) for shared accommodation.

Single accommodation means accommodation in a room occupied by only one rooming house resident who has the right to exclusively occupy that room. Shared accommodation means accommodation in a room in any other scenario, including:

- by two or more rooming house residents who together have the right to exclusively occupy that room, and
- by one or more rooming house residents who do not have the right to exclusively occupy that room.

PAUL BRODERICK
Commissioner of State Revenue

Payroll Tax Act 2007

DECLARATION OF AN APPROVED GROUP TRAINING ORGANISATION

1 Purpose

The purpose of this Declaration is to declare an organisation to be an approved group training organisation for the purpose of Division 1, Part 3 of Schedule 2 to the **Payroll Tax Act 2007**.

2 Authorising provision

This declaration is made under Clause 13B(1) of Schedule 2 to the **Payroll Tax Act 2007**. Clause 13B(1) states that the Treasurer may, by notice published in the Government Gazette, declare an organisation to be an approved group training organisation for the purposes of Division 1, Part 3 of Schedule 2 to the **Payroll Tax Act 2007**.

3 Declaration

I, Tim Pallas, Treasurer of the State of Victoria, being the Minister responsible for administering the **Payroll Tax Act 2007**, do hereby declare that, for the purpose of Clause 13B(1) of Schedule 2 to the **Payroll Tax Act 2007**, the following organisation is an approved group training organisation with effect from 18 December 2020:

Name	ACN
Workforce Partners Australia Pty Ltd	641 422 077

4 Consultation

This declaration is made following consultation with the Minister for Training and Skills, as the Minister responsible for administering Part 5.5 of the of the **Education and Training Reform Act 2006**, as required under Clause 13B(2) of Schedule 2 to the **Payroll Tax Act 2007**.

Dated 8 August 2022

TIM PALLAS MP
Treasurer

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