

SAI GLOBAL PROPERTY DIVISION PTY LTD  
GPO Box 5420  
SYDNEY NSW 2001

**Land Tax Certificate under section 47 of the *Land Tax Management Act, 1956*.**

This information is based on data held by Revenue NSW.

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Land ID	Land address	Taxable land value
[Eg. D7676/6]	[eg. 180 ABC Road SAMPLE SUBURB 2000]	[eg. \$420 000]

There is **no land tax** (including surcharge land tax) charged on the land up to and including the 2019 tax year.

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Yours sincerely,



Stephen R Brady

Chief Commissioner of State Revenue

**Who is protected by a clearance certificate?**

A clearance certificate states whether there is any land tax (including surcharge land tax) owing on a property. The certificate protects a purchaser from outstanding land tax liability by a previous owner, however it does not provide protection to the owner of the land.

**When is a certificate clear from land tax?**

A certificate may be issued as 'clear' if:

- the land is not liable or is exempt from land tax
- the land tax has been paid
- Revenue NSW is satisfied payment of the tax is not at risk, or
- the owner of the land failed to lodge a land tax return when it was due, and the liability was not detected at the time the certificate was issued.

**Note:** A clear certificate does not mean that land tax was not payable, or that there is no land tax adjustment to be made on settlement if the contract for sale allows for it.

**When is a certificate not clear from land tax?**

Under section 47 of the *Land Tax Management Act 1956*, land tax is a charge on land owned in NSW at midnight on 31 December of each year. The charge applies from the taxing date and does not depend on the issue of a land tax assessment notice. Land tax is an annual tax so a new charge may occur on the taxing date each year.

**How do I clear a certificate?**

The outstanding tax must be paid to clear a certificate. To do this, follow the steps shown on the certificate or contact Revenue NSW. Please allow 10 working days for your request to be processed.

**How do I get an updated certificate?**

A certificate can be updated by using our online clearance certificate service at [www.revenue.nsw.gov.au](http://www.revenue.nsw.gov.au), or by re-processing the certificate through your Client Service Provider (CSP).

Please allow sufficient time for any payment to be processed prior to requesting a new version of the clearance certificate.

**Land value, tax rates and thresholds**

The taxable land value shown on the clearance certificate is the value used by Revenue NSW when assessing land tax. Details on land tax rates and thresholds are available at [www.revenue.nsw.gov.au](http://www.revenue.nsw.gov.au).



Read more about Land Tax and use our online service at [www.revenue.nsw.gov.au](http://www.revenue.nsw.gov.au)



1300 139 816\*



Phone enquiries  
8:30 am - 5:00 pm, Mon. to Fri.



[landtax@revenue.nsw.gov.au](mailto:landtax@revenue.nsw.gov.au)

\* Overseas customers call +61 2 9761 4956  
Help in community languages is available.