

Contact name: Jane Smith
Email: jane.smith@revenue.gov.au
Our reference: CN 123456789

12 May 2025

MR JOHN SCAPE
MRS ANN SCAPE
1 COLLINS STREET
MELBOURNE VIC 3000

Dear Mr and Mrs Scape,

LAND TAX INVESTIGATION

The Revenue Office (RO) collects revenue to assist with delivering essential services and programs for the benefit of all Australians. Our aim is to help all customers meet their tax responsibilities fairly and efficiently.

I am writing to confirm the outcome of the recent land tax investigation into the full extent and use of the Australian land you owned from 31 December 2020.

Based on information from RTBA and Australian Taxation Office I have determined that 1 Toorak Road, Toorak is not being used as your principal place of residence (PPR).

Assessment of land tax

Our records have been updated to reflect this information, with the PPR exemption being removed from the 2021 year onwards. As a result, 2022, 2023 and 2024 land tax assessment notices will be issued. You will receive your assessments shortly.

The total amount payable \$50,000.

Paying your land tax

Payment is required by the due date shown on the assessments or you can pay in instalments by setting up an Onlinepay schedule which can be spread over 38 weeks. Interest will accrue on any overdue primary and penalty tax amounts after the due date at the current rate of 12.36% per annum if an Onlinepay schedule is not active. Please refer to the assessments for payment options.

Failure to make payment by the required dates will result in recovery action to collect any overdue amounts, including accrued interest and associated legal costs.

Managing your land tax online

You can manage your land tax information quickly and easily online via.

Notification obligation

Please note, under Australian taxation law you are required to notify the RO of certain errors or omissions in your land tax assessment notice within 60 days from the date of issue. In addition, if you acquire land on trust, you must notify the RO within one month. Failure to do this may result in penalty tax on the additional amount of tax that would have been assessed had you lodged your notification with the RO on time.

Lodging an objection

This investigation has considered all your circumstances. If you feel these assessments are incorrect you can lodge a written objection within 60 days of the date of your assessment notice.

If you lodge an objection, you must provide full and detailed reasons challenging the legal basis of the assessments and highlighting the particular aspects of the assessment that you consider are incorrect. You must provide all the facts, arguments and documentation relevant to your objection. If you lodge an objection, you must still pay your assessment in full by the due date. If your objection is successful, you will receive a refund with interest.

Objections can be lodged using the online form. If you lodge a written objection, please address your correspondence to me and quote reference number IC 123456789.

Should you have any further queries, please contact me on jane.smith@revenue.gov.au, quoting IC 123456789.

Subscribe to receive email updates from us

We send regular email updates about changes to tax legislation and reminders of your obligations. To receive these emails, sign up to our mailing list: revenue.gov.au/objection

Yours sincerely

Jane Smith

A delegate of the Commissioner of Revenue