

Land Tax Management Regulation 2024

[2024-196]



New South Wales

Status Information

Currency of version

Current version for 7 June 2024 to date (accessed 7 January 2025 at 11:41)

Legislation on this site is usually updated within 3 working days after a change to the legislation.

Provisions in force

The provisions displayed in this version of the legislation have all commenced.

Notes—

- **Staged repeal status**

This legislation is currently due to be automatically repealed under the [Subordinate Legislation Act 1989](#) on 1 September 2029

Authorisation

This version of the legislation is compiled and maintained in a database of legislation by the Parliamentary Counsel's Office and published on the NSW legislation website, and is certified as the form of that legislation that is correct under section 45C of the [Interpretation Act 1987](#).

File last modified 7 June 2024

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Land Tax Management Regulation 2024



New South Wales

1 Name of regulation

This regulation is the [Land Tax Management Regulation 2024](#).

2 Commencement

This regulation commences on the day on which it is published on the NSW legislation website.

Note—

This regulation repeals and replaces the [Land Tax Management Regulation 2019](#), which would otherwise be repealed on 1 September 2024 by the [Subordinate Legislation Act 1989](#), section 10(2).

3 Definition

In this regulation—

the Act means the [Land Tax Management Act 1956](#).

Note—

The Act and the [Interpretation Act 1987](#) contain definitions and other provisions that affect the interpretation and application of this regulation.

4 Exemption from land tax for certain lessees of NSW Land and Housing Corporation land

(1) For the Act, section 21C(6)(a), a lease of land from the New South Wales Land and Housing Corporation is exempt from the Act, section 21C if—

(a) the dominant purpose of the lease is to enable the lessee to provide housing, which may include affordable or social housing, and

(b) the lease has a term of at least 10 years.

(2) In this section—

affordable housing has the same meaning as in the [Environmental Planning and Assessment Act 1979](#).

social housing means residential accommodation provided by a social housing provider within the meaning of the [Residential Tenancies Act 2010](#).

5 Repeal and savings

- (1) The *Land Tax Management Regulation 2019* is repealed.
- (2) An act, matter or thing that, immediately before the repeal of the *Land Tax Management Regulation 2019*, had effect under that regulation continues to have effect under this regulation.