

# Land Tax Management Regulation 2019

[2019-77]



New South Wales

## Status Information

### Currency of version

Repealed version for 15 February 2019 to 6 June 2024 (accessed 18 July 2024 at 9:19)

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—

- **Repeal**  
This regulation was repealed by the [Land Tax Management Regulation 2024](#), sec 5(1) with effect from 7.6.2024.
- **Staged repeal status**  
This legislation is currently due to be automatically repealed under the [Subordinate Legislation Act 1989](#) on 1 September 2024

### 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 2019



New South Wales

## 1 Name of Regulation

This Regulation is the *Land Tax Management Regulation 2019*.

## 2 Commencement

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

## 3 Definition

(1) 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.

(2) Notes included in this Regulation do not form part of this Regulation.

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

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

- (a) the dominant purpose of the lease is to enable the lessee to provide housing (which may include social and affordable housing), and
- (b) the lease has a term of at least 10 years.

(2) In this clause:

**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*.