

Bona-fide Primary Producer

Rates Concession Criteria (as per Policy F7)

- a) The property must be zoned Rural.
- b) The primary production assessable income claimed in the latest tax return must be greater than \$20,000, which is generated from the property.
- c) Adequate financial information and other documents to support the claim must be provided, including:
 1. Confirmation from an accountant that:
 - a) indicators relevant to whether a person is carrying on a business of primary production in Tax Ruling 97/11 have been fulfilled;
 - b) the primary production assessable income claimed in the latest tax return is greater than \$20,000; and
 - c) the latest tax return year that has been lodged.
 - Or
 2. Where an applicant prepares and lodges their own taxation return:
 - a) a copy of the latest tax return lodged with the Australian Taxation Office;
 - b) a copy of the Notice of Assessment provided by the Australian Taxation Office; and
 - c) a signed statutory declaration stating the property is used in accordance with Tax Ruling 97/11.
- d) The rural pursuit must be one of the following:
 - agistment
 - aquiculture
 - crop growing
 - dairying
 - fruit growing
 - grazing
 - horticulture
 - piggery farms
 - poultry farms
 - timber plantations
 - viticulture

- e) The applicant ordinarily resides on the property where the rural pursuit is being conducted, or lives within the Shire of Murray boundary, or ordinarily resides within an adjoining local government.
- f) Where the applicant ordinarily resides on the property where the rural pursuit is being conducted, or lives within the Shire of Murray boundary, or resides on a property in a neighbouring Shire that is contiguous to the property subject to an eligible concession, the amount of the concession will be 30% of the rates levied, subject to Clause 1.1 of Council policy F7. Where the applicant ordinarily resides within an adjoining local government, the amount of the concessions will be 15% of the rates levied, subject to Clause 1.1(j) of Council policy F7.
- g) Where the applicant is a tenant and liable to pay the Council rates on the property, a copy of the lease stating that they are required to pay the Council rates will need to be provided (Note: the applicant will only be eligible for the concession if all of the above conditions have been satisfied).
- h) To be eligible, all rates and other charges owing to the Shire, for this property, must be paid, and no current or prior years amounts are to be outstanding. Where the current year's rates are not paid in full as at the 30 June in any financial year, the concession granted in that year will be rescinded.
- i) Approval for a primary production rates concession can only be approved for up to a two-year period. All applications for consideration must be received by 30 April preceding the adoption of the budget.
- j) An annual provision is included in the Shire's Long-Term Financial Plan, indexed each year in-line with the annual rate increase. The annual concession allocation is distributed pro-rata to all applicants who meet the policy criteria.
- k) In circumstances where the application of a concession would result in the rates levied falling below the minimum prescribed rate for any assessment, the minimum rate will be applied.

Rates Concession Application Form

Applicant Details

Company Name _____

First Name _____ Surname _____

Residential Address (Not Post-Office Box) _____

Postal Address _____

Phone: _____ Email: _____

Details of Property / Properties Concession Claimed On

Assessment Number	Address (as shown on current years rates notice)	Owned Or Leased

(Please attach any additional properties not shown above on a separate page)

Type of Rural Pursuit (as per Criterion (d)) _____

Checklist - Please ensure the following information as detailed in the Bona-fide Primary Producer Rates Concession Criteria is included with your application

Criterion Reference	Details	✓ if attached or N/A if not applicable
(c) 1	Letter from your accountant stating that the indicators relevant to whether a person is carrying on a business of primary production in Tax Ruling 97/11 have been fulfilled	
(c) 2	Copy of the last tax return lodged with ATO Copy of Notice of Assessment for that year Signed Statutory Declaration	
(g)	Copy of lease agreement	

Signature: _____ Date: _____

Rates Concession Criteria

Supporting Documentation – Accountant to complete

The Shire of Murray requests that the below information is included to support your Primary Producer rates concession application. Please forward this document to your accountant for completion.

Applicant Details

Name _____

Address _____

Property details _____

I / We act as the registered accountant of the above applicant and confirm:

- That the above property is being used for Primary Production activities;
- The application fulfils the relevant indicators set out in TR 97/11 of carrying on a business of Primary Production; and
- The applicants latest tax return being for the _____ financial year, discloses assessable income greater than \$20,000 from Primary Production.

Accountant Details

Please include your company details including contact telephone number

Accountant Signature: