



Treasurer of Victoria

Minister for Industrial Relations
Minister for Economic Growth

D24/39096
1 Treasury Place
GPO Box 4379
Melbourne Victoria 3001
Telephone: +61 3 7005 9474

Rick Gallienne,
Secretary, Mornington Peninsula Beach Box Association Inc
info@mpbba.org.au

Dear Mr Gallienne,

LAND TAX – BEACH BATHING BOXES

Thank you for your letter dated 17 April 2024 on behalf of the Mornington Peninsula Beach Box Association regarding land tax assessments issued to licensees of beach bathing boxes.

Beach bathing boxes situated on Crown land are not liable for land tax when they are occupied under a licence agreement and the Victorian Government has no current plan to change this position.

The State Revenue Office (**SRO**) is solely responsible for administering and enforcing state taxes in accordance with taxation laws, including the assessment of land tax.

I have been advised by the SRO that 71 licensees were issued with land tax assessments in respect of their beach bathing boxes for the 2024 tax year. This was due to those beach bathing boxes being incorrectly recorded under the ownership of the licensees, as opposed to the Crown, and their taxable values exceeding the tax-free threshold for the first time.

The SRO has further advised me that it has written directly to the affected licensees confirming that their beach bathing boxes have been removed from their ownership and their 2024 land tax assessment has been amended or withdrawn, and any overpayment of land tax will be refunded.

I apologise for any inconvenience caused to beach box licensees receiving assessments incorrectly.

The SRO is also currently conducting a review of its records to ensure that all beach bathing boxes, including those under lease agreements, are recorded under the correct ownership.

Thank you for bringing this matter to my attention.

Yours sincerely

Tim Pallas MP
Treasurer
28/04/2024

