

**75H. Application for exemption**

- (1) An application for an exemption under section 75F is to be made in an approved form by the person acquiring the farming property or partnership interest or, if there is more than one such person, by all of them.
- (2) Despite section 17(1) of the *Taxation Administration Act 2003*, an application for a reassessment of the duty payable on an instrument to which this Part applies on the basis that an exemption under section 75F should have been, but was not, granted in relation to the instrument cannot be made more than 12 months after the day on which the instrument was stamped.

*[Section 75H inserted by No. 2 of 2003 s. 72; amended by No. 66 of 2003 s. 45.]*