

Guide to applying for a land tax exemption online FORM QRO – LT11 – Land used for the business of primary production



This guide will help you to complete the online land tax exemption (Form LT11). Complete the form to claim a primary production exemption on land (or part of the land) that is used solely for the business of primary production at 30 June of the relevant year.

Each owner must submit a separate form. For example, if both you and your spouse have a liability on land used for a business of primary production, you must apply separately for the exemption.

These notes do not cover all the questions in the form.

Eligibility

- The owner must be one of the following:
 - an individual (other than a trustee or absentee)
 - a relevant proprietary company (not a public or foreign company)
 - a trustee of a trust (if all the beneficiaries are individuals, relevant proprietary companies or charitable institutions)
 - a charitable institution.
- The land, or part of the land, at the liability date must be used solely for the business of primary production, but only if it is used for a primary production activity that is carried on for the business.

By completing and submitting the Form LT11 in QRO Online, you are confirming that you are eligible for the exemption and will comply with your obligations. If you fail to comply, you will be required to pay the land tax on the exempted value. Penalty tax and interest may also apply.

If the exemption is allowed, it will apply for the liability date and subsequent years—you do not have to re-apply each year. However, you must give written notice to the Commissioner of State Revenue if the land ceases to be used solely for the business of primary production or there is a change in ownership that affects your eligibility.

More information

- Visit gro.qld.gov.au.
- Read the public ruling on land used for primary production ([LTA053.1](#)).

Instructions

Select the year and the parcel(s) of land for which you are applying for an exemption.

- Select the liability year. For example, if you are liable for land tax for the 2023–24 financial year and you were using the land solely for the business of primary production on 30 June 2023, you would select 2023 as the liability year.

Make sure you choose the correct year. If you make a mistake, you will have to discard the form and start again. You may go back up to 5 years.

- Select the parcel of land from the drop-down list. You can apply for an exemption on several parcels.

A screenshot of the online form interface. It shows two sections: '*Select liability year' with a date field '30 / 06' and a year dropdown menu set to '2019'; and '*Select the appropriate land parcel(s)' with a large empty dropdown menu.

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You must complete all parts of the form:

1. Declaration
2. Contact details
3. Land details
4. Land eligibility—Primary.

1. Declaration

Under the *Taxation Administration Act 2001*, it is an offence to give false or misleading information. Failing to notify of changes that affect an exemption is also an offence. Penalties may apply.

2. Contact details

Identification details will be prepopulated. If your address has changed, use the search provided to confirm and update your details. Enter communication details.

3. Land details

The liability date and land parcel will pre-fill from the details you entered at the beginning. You cannot change the date here. If it is wrong, discard your form and start again.

The **liability date** is 30 June of the year you declare on the form.

4. Land eligibility—primary

- Select the owner type that describes the owner of the land at the liability date from the drop-down menu.

Eligibility of owner

*Select the owner type that describes the owner of the land at the liability date

Individual (who is not an absentee or trustee) ▼

Individual	An individual is a natural person.
Absentee	An absentee is a person who does not ordinarily reside in Australia and does not hold Australian citizenship or a permanent visa.
Foreign individual	A foreign individual is a person who does not hold Australian citizenship or a permanent visa.
Relevant proprietary company	A relevant proprietary company is registered as a proprietary company under the <i>Corporations Act 2001</i> and is not owned directly (or indirectly through interposed companies or trusts) by a body corporate other than a proprietary company under the Corporations Act (i.e. shareholders cannot include either a public or a foreign company).

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Charitable Institution

A charitable institution is registered with Queensland Revenue Office as a charitable institution under the *Taxation Administration Act 2001*.

To register, the institution must complete an application for registration as a charitable institution ([Form TA3](#)).

Beneficiary

A beneficiary of a trust is a person entitled to a beneficial interest in land or income derived from the land that is the subject of the trust, including a person who holds an interest through a series of trusts.

A beneficiary of a discretionary trust is a person in whose favour a power of appointment has been exercised during the 12-month period ending when the liability arises (30 June of the relevant year). If no power of appointment has been exercised, the beneficiary will be the taker in default under the trust document.

- Confirm that the land is eligible.

Eligibility of land

*Is a person who is not the land owner undertaking the primary production activity for a primary production business?

Yes No

Primary production activities

- Maintaining animals to sell them or their bodily produce
- Cultivating land to sell produce
- Propagating or cultivating plants or mushrooms to sell them or their produce
- Planting or tending to trees in a plantation or forest to sell them or their produce
- Activities directly related to or supporting a primary production activity and carried out for the same business

Business of primary production

Primary production activities that are conducted for commercial purposes in the nature of a going concern will generally constitute a business.

To be eligible for the exemption, the Commissioner must be satisfied the production activity is carried on for a business and not a hobby or other non-exempt activity. Relevant factors that are considered include whether:

- the business is a commercial enterprise consisting of activities conducted on a continuous and repetitive basis for profit
- the business is conducted in an organised, systematic manner (i.e. keeping of books and records) and conforms with established commercial principles for the operation of that type of business
- there is more than just an intention to engage in a business
- activities conducted on the land are not merely of a token or trivial nature.

Read public ruling [LTA053.1](#) for more information.

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- Provide details of the primary production activities.

The activities on the land must be engaged in a primary production business (i.e. they must be more than a hobby). Read public ruling [LTA053.1](#) for information.

*Provide full details of the primary production activities undertaken on the land

255 characters remaining

Existing businesses

You should explain how the primary production activities conducted on the land demonstrate they are occurring for profit, in an organised and systematic way, and have sufficient size and permanency (e.g. quantity of stock, improvements to the land) to constitute a business.

Preparing the land to conduct a business of primary production

Explain your planned use of the land. This may include a copy of business plans, evidence of preparatory works and details of time frames.

No activity on the land at the liability date

Give reasons (e.g. land has been destocked due to drought; rotation policy for crops) and evidence of prior use.

- Advise if land was used solely for primary production.

*Was the land used solely for primary production activities?

Yes No

*Provide details of the other activities conducted on the land.

255 characters remaining

If you select **No**, provide details of the other activities conducted on the land; for example:

- residential use
- mining or a quarry
- sport or recreation
- secondary production (e.g. wine producing activities, cheese production, abattoir, bottling facility).

Review your form

Make sure you review your form before you submit it. If you need to change any of your answers (except for the liability date), click **Edit** at the top right of the screen.

Once you have reviewed your answers, click **Submit**.