

Guide to applying for a land tax exemption online FORM QRO – LT13 – Home exemption (trustees)



This guide will help you to complete the online land tax exemption (Form LT13). Complete the form to claim a home exemption on land that is owned by a trustee of a trust and used as the home of all beneficiaries of the trust at 30 June of the relevant year.

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

Eligibility

- The owner must be a trustee of a trust and not an absentee (a person who does not ordinarily reside in Australia and who does not hold Australian citizenship or a permanent visa).
- The land must be occupied as the home of all beneficiaries of the trust.
- The beneficiaries must have:
 - occupied a home on the land on or before the applicable 30 June
 - no other principal place of residence.
- The land must, at the liability date:
 - contain a home (in limited cases, this can be a demolished home)
 - comprise 1 parcel.

By completing and submitting the Form LT13 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 you still own the land but it is no longer used as the home of all the beneficiaries, or there are other changes in its use (e.g. part or all of the land is rented or used for a non-exempt purpose).

Definitions

Home

A home is a building, or part of a building, that is all the following:

- fixed to the land
- designed or approved by local government for human habitation by a single-family unit
- used as your principal place of residence.

It is used as a home if it is occupied by the owner or beneficiary as their principal place of residence.

Liability date

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

Parcel

A parcel is an area of land:

- that is the subject of a separate valuation issued under the *Land Valuation Act 2010*
- or
- with a separate lot entitlement detailed in a community titles scheme, building units plan or group titles plan.

Principal place of residence

A person's principal place of residence is the home in which they live. You can only have 1 principal place of residence as at 30 June of a relevant year.

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More information

- Visit qro.qld.gov.au.
- Read the public ruling on the land tax exemption for trustees ([LTA041.1](#)).

Instructions

Select the year and the parcel of land for which you are applying for an exemption. You can only have 1 property as your home, and this is the parcel of land you select from the land parcel drop down.

- Select the liability year. For example, if you are liable for land tax for the 2023–24 financial year and all the beneficiaries were residing in the home 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.

A screenshot of a web form. The first section is titled '*Select liability year' and contains a date field '30 / 06' and a dropdown menu showing '2019'. The second section is titled '*Select the appropriate land parcel(s)' and contains an empty dropdown menu.

You must complete all parts of the form.

1. Declaration
2. Contact details
3. Land details
4. Land usage

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. Provide communication details.

Beneficiary

- A beneficiary of a trust is a person entitled to a beneficial interest in land or income derived from the land that is subject to the trust.
- 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.

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Individual

An individual is a natural person.

Power of appointment

A power of appointment is a decision of the trustee (or other authorised person) of a discretionary trust to make a distribution in the trust property (e.g. payment of income, right to reside in property) to a beneficiary.

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.

4. Land usage

• Occupancy requirement

Occupancy requirement

*Did all the beneficiaries of the trust use the land, and no other land, for residential purposes from 01 January to the liability date selected (a continuous period of 6 months)?

☐ Yes ☐ No

The Commissioner may allow a home exemption when your occupancy is less than 6 months. If you select **No**, provide the date that *all* the beneficiaries of the trust first occupied the land as their home. Also include relevant details of their occupancy between 1 January and the relevant 30 June. See [Public Ruling LTA041.1](#).

• Land vacated by beneficiaries

*Was the land used by all the beneficiaries of the trust as their home, but subsequently vacated by one or more beneficiaries?

☐ Yes ☐ No

If you select **Yes**, select the reason and provide the date the beneficiary ceased residing on the land, when they intend to re-occupy the land as their home and the reason for their absence.

• Allowable to use

Allowable to use

*Was the land or any part of the land leased, let or rented?

☐ Yes ☐ No

If you select **Yes**, your exemption entitlement will not be affected by:

- a single allowable letting arrangement (i.e. a person occupying a granny flat or renting a single room)
- two allowable letting arrangements if at least 1 of the lettings is a family letting and the total floor area of the leased areas for the lettings is not more than 50% of the total floor area of all residential areas on the land.

In other circumstances the exemption may be limited to the proportion used as a home.

Allowable letting

An allowable letting is an arrangement where each of the following applies:

- The land is used as the home of a person (the principal resident).
- The principal resident has given the occupant the right to live on the land under a tenancy agreement.

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- The gross floor area of the residential area to which the right relates (the leased area) is not more than 50% of the total floor area of all residential areas on the land.
- The occupant uses the leased area for residential purposes and has not given the right to occupy any part of the leased area to another person under a tenancy agreement.
- The rent payable for the leased area is not more than the market rent for the area. This would exclude short stay visitor accommodation arranged through online marketplace platforms, because 'residential' in this context means long-term use as a person's usual abode.

It is not an allowable letting if the leased area is in a building containing 3 or more flats and the leased area is not used for residential purposes by the principal resident.

Family letting

An allowable letting is a family letting if the occupant is a member of the principal resident's family. That is:

- a. the person's spouse
- b. the parents of the person or the person's spouse
- c. the grandparents of the person or the person's spouse
- d. a brother, sister, nephew or niece of the person or the person's spouse
- e. a child, stepchild or grandchild of the person
- f. the spouse of anyone mentioned in d or e.

Tenancy agreement

A lease or licence, or an agreement or arrangement about boarding or lodging for a person

• Non-residential purposes

*Was any part of the land used for non-residential purposes (i.e. work, employment or business activities)?

☐ Yes ☐ No

Examples of non-residential purposes include:

- an area of the land leased to a business
- a tennis court available for hire
- an area of the land used to operate a business
- an area of the land used for a market garden (a primary production exemption may be available).

Where the activities are for a substantial non-exempt purpose, the home exemption will not apply to that portion of the land not used as the beneficiaries' home.

If you select **Yes**, provide details of the use, including type of activity, area of land or buildings used, gross income produced, tenancy agreements and any other relevant facts.

• Proportion of land used as home

*Estimate the proportion used as a home

 %

- If the non-residential purpose is conducted under the same roof as the home, estimate a percentage based on the floor area of the home.
- If the non-residential purpose is conducted separately from the home, estimate a percentage based on land area.

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Substantial non-exempt purpose

A substantial non-exempt purpose is when land is used mainly for a purpose that does not meet the requirements of an exemption. When determining whether land is being used for a substantial non-exempt purpose, the following factors are considered:

- whether a person other than the principal resident has been given a right to occupy any part of the land under a tenancy agreement
- whether a person, other than the principal resident or a member of the principal resident's family who uses the land as his or her home, carries out work on the land as an employee or contractor, other than related to the land itself or a building situated on the land
- the extent to which a person uses the land, or has set the land aside for use, for a non-exempt purpose
- whether the gross income generated during the most recently ended financial year from business or income producing activity on the land is more than \$30,000
- any other relevant matter.

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**.