

# FORM QRO—LT11

## Land tax exemption—land used for the business of primary production

Version 15—August 2023



*Land Tax Act 2010* sections 53 and 76(1)

Complete this form to claim a primary production exemption on land or part of land that is used solely for the business of primary production at the liability date (30 June of the relevant year). Each owner must complete 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 separately apply for the exemption.

### Eligibility

To be eligible for a primary production exemption:

- the owner must be one of the following
  - an individual (other than a trustee or absentee)
  - a relevant proprietary company (i.e. 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 this form, 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 be applied 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 [qro.qld.gov.au](http://qro.qld.gov.au).
- Read the public ruling on land used for primary production (LTA053.1), available at [qro.qld.gov.au](http://qro.qld.gov.au).
- See 'Definitions' on page 2.

### Instructions

You must complete each part of this form:

- Part A—Landowner details
- Part B—Liability date
- Part C—Eligibility of owner
- Part D—Eligibility of land
- Part E—Supporting evidence
- Part F—Bank account details
- Part G—Declaration.

## Definitions

### Absentee

An absentee is a person who does not ordinarily reside in Australia and does not hold Australian citizenship or a permanent visa.

### 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.

### 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.

### Charitable institution

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

To register, the institution must complete and submit an application for registration as a charitable institution (Form TA3).

### Foreign individual

A foreign individual is a person who does not hold Australian citizenship or a permanent visa.

### Individual

An individual is a natural person.

### Liability date

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

### Partial exemption

If part of your land is used for a non-exempt purpose, the Commissioner may apply a partial exemption to the part of the land used as a home.

### Primary production activity

Primary production activities are:

- 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 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.

### Relevant proprietary company

A relevant proprietary company is registered as a proprietary company under the *Corporations Act 2001* 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 company or a company incorporated outside of Australia).

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## Land tax exemption—land used for the business of primary production

Version 15—August 2023



*Land Tax Act 2010* sections 53 and 76(1)

Use this form to claim an exemption on land used for the business of primary production at 30 June of the relevant year. Before you start, make sure you read the accompanying guide.

### Part A—Landowner details

Each owner must complete a separate form.

Client number

(This can be found on Queensland Revenue Office correspondence or your assessment notice.)

Landowner's name

Date of birth

//

ACN

ABN

### Your contact details

C/—

Unit/Flat/Building no.

House no.

Street address / PO Box

Suburb

State

Postcode

Telephone number

To receive information via your mobile phone or email, complete the details below.

Mobile number

Email address

### Part B—Liability date

This claim is made for land owned at 30 June

If approved, the exemption will be applied to your land (described in Part E) for all financial years following this date until there is a change in circumstances.

## Part C—Eligibility of owner

Select one of the following types that describes the owner of the land at the liability date.

- Individual (who is not an absentee or trustee) ☐ *Go to Part D.*
- Relevant proprietary company ☐ *Complete section (a).*
- Trustee ☐ *Complete section (b).*
- Charitable institution ☐ *Complete section (c).*

### (a) Relevant proprietary company

Is the owner registered as a proprietary company under the *Corporations Act 2001*?

Yes ☐

No ☐ The exemption will not apply.

Is any share or interest in the owner held, directly or through interposed companies or trusts, by another company?

Yes ☐ Provide the name and ACN for each company in an attachment.

No ☐ *Go to Part D.*

Are all the shareholding companies identified above registered as proprietary companies under the *Corporations Act*?

Yes ☐ *Go to Part D.*

No ☐ The exemption will not apply.

### (b) Trustee

Trust name

List the beneficiaries of the trust and any beneficiaries who hold an interest through a series of trusts.

*Include name or company name, date of birth, address, contact number and any other relevant details, such as ACN or ABN.*

Are any of the beneficiaries foreign individuals residing overseas?

Yes ☐ The exemption will not apply.

No ☐

If any of the above beneficiaries are companies, are they all relevant proprietary companies?

Yes ☐ *Go to Part D.*

No ☐ The exemption may not apply.

### (c) Charitable institution

Is the charitable institution registered under the *Taxation Administration Act 2001*, Part 11A?

Yes ☐ *Go to Part D.*

No ☐ *You must also complete an application for registration as a charitable institution (Form TA3).*

## Part D—Eligibility of land

**(a) Provide details for all land used for a primary production activity of a primary production business at the liability date.**

Your lot and plan details are usually found on your council rates notice, valuation notice (issued by the Department of Resources) or correspondence from the Queensland Revenue Office.

Lot no.	Plan no. (e.g. SP, RP)	Street address	Postcode
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Lot no.	Plan no. (e.g. SP, RP)	Street address	Postcode
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

If more space is required, attach a separate sheet.

**(b) Is a person who is not the landowner undertaking the primary production activity for a primary production business?**

No ☐

Yes ☐ *Attach a copy of the current lease or other agreement.*

**(c) Select the primary production activities undertaken on the land.**

- ☐ Maintaining animals    ☐ Cultivating land    ☐ Propagating or cultivating plants or mushrooms  
☐ Planting or tending trees in a plantation or forest    ☐ Other (Specify)

**(d) Provide full details of the primary production activities undertaken on the land.**

- The activities on the land must be engaged in for a primary production business (i.e. it must be more than a hobby). Read public ruling LTA053.1 for more information.
- 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 at the liability date—give reasons (e.g. land has been de-stocked due to drought; rotation policy for crops) and evidence of prior use.

**(e) Was the land used solely for primary production activities?**

Other activities may include:

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

Yes ☐

No ☐ *Provide details of the other activities conducted on the land.*

**(f) What is the area of land used for primary production and other activities?**

List the area of land:

- used **solely** for primary production activities

 m<sup>2</sup>

- used for other activities

 m<sup>2</sup>

- not used for any activity.

 m<sup>2</sup>

Provide details why land is not used for any activity.

If only part of the land is exempt, the part used for other activities will be assessed on its proportional taxable value.

**(g) Are you planning to use any part of the land for a purpose other than primary production in the future?**

No ☐ *Go to Part E.*

Yes ☐ *Provide details of your intended activity and dates of related activities (e.g. details of planned subdivision including plan registration; off-the-plan sales and copies of business plans).*

### ***Part E—Supporting evidence***

**Select the evidence you have attached to substantiate the primary production business on the land.**

- ☐ Financial statements (e.g. profit & loss statements, balance sheets, livestock trading accounts)
- ☐ Waybills showing movement of stock to and from the land
- ☐ Licences, registrations, annual returns and approvals
- ☐ A map, photo, aerial view or plan identifying the location and extent of areas used for different activities
- ☐ Other

## Part F—Bank account details

Has land tax been paid on the land for the liability date?

No ☐ Go to Part G.

Yes ☐ Complete this section.

If the exemption is approved, we will use the nominated bank account to issue any refund that may be owed. Payments will be made by electronic funds transfer.

BSB

Account name

Account number

☐ Check box when you have attached a scanned copy of a bank statement as confirmation of the account details.

## Part G—Declaration

I confirm that:

(a) The information I supply in this form is true and correct.

(b) I will notify the Queensland Revenue Office before 31 July if:

- there is any change to the owner that affects eligibility (e.g. shareholdings change, beneficiaries change or they become an absentee)
- the land or exempt part of the land ceases to be used solely for the business of primary production
- any part of the land begins to be used for a non-primary production activity.

Authorised person's signature

Name

Relationship to landowner

Date

/ / 

Contact phone number

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.

Send the completed form to the Queensland Revenue Office by email or post:

- [landtax@treasury.qld.gov.au](mailto:landtax@treasury.qld.gov.au)
- GPO Box 2476, Brisbane 4001.

The Queensland Revenue Office is collecting the information on this form for the purposes of administering State revenue. Collection of this information is authorised by the *Land Tax Act 2010*. Your personal information will not be disclosed without your consent except in the circumstances outlined in the *Taxation Administration Act 2001* or as otherwise authorised by law.

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Visit our website at [qro.qld.gov.au](http://qro.qld.gov.au) for information about land tax and other state taxes.