

# FORM QRO—LT12

## Land tax home exemption—individual

Version 13—August 2023



Queensland  
Government

*Land Tax Act 2010* sections 35–42, 44 and 76(1)

Complete this form to claim a home exemption on land used as your home at 30 June of the relevant year and not held on trust. Each owner must complete a separate form. Where the land is owned by a trustee, use the home exemption claim for trustees (Form LT13).

### Eligibility

To be eligible for a home exemption:

- the owner must
  - be an individual who does not own their interest as a trustee
  - have occupied a home on the land on or before the liability date (the applicable 30 June)
  - have only 1 principal place of residence
- the land must, at the liability date
  - contain a home (in limited cases, includes a demolished home)
  - comprise 1 parcel.

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 you still own the land but no longer use it as your home, or there are other changes in its use.

### More information

- Visit [qro.qld.gov.au](http://qro.qld.gov.au).
- Read the public ruling on the land tax exemption for a home (LTA000.1), available at [qro.qld.gov.au](http://qro.qld.gov.au).
- See ‘Definitions’ below.

### Instructions

You must complete each part of this form:

- Part A—Land owner details
- Part B—Liability date
- Part C—Home details
- Part D—Occupancy requirement
- Part E—Allowable lettings
- Part F—Non-residential use
- Part G—Bank account details
- Part H—Declaration

### Definitions

#### Allowable letting

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.
- 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.

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. Short-stay visitor accommodation arranged through online marketplace platforms (e.g. Airbnb, Booking.com, Stayz) is not considered residential.

## **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).

## **Home**

A home is a building, or part of a building, that is all of 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.

## **Individual**

An individual is a natural person.

## **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.

## **Partial exemption if land used for non-exempt purpose**

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.

## **Principal place of residence**

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

## **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.

## **Tenancy agreement**

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

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Land Tax Act 2010 sections 35–42, 44 and 76(1)

Use this form to claim an exemption on land you own as an individual that you used as your home at 30 June of the relevant year. Before you start, make sure you read the accompanying guide.

## Part A—Land owner details

Each owner must complete a separate form.

Client number

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

Last name

First name

Middle names

Date of birth

/ / 

### Your contact details

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 home for all financial years following this date, as long as you continue to use the land as your home.

## Part C—Home details

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

Lot no.      Plan no. (e.g. SP, RP)      Street address      Postcode

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## Part D—Occupancy requirement

(a) Did you use the above land, and no other land, for residential purposes from 1 January to the liability date shown in Part B (a continuous period of 6 months)?

Yes  *Go to Part E.*

No  The Commissioner has the discretion to allow a home exemption when your occupancy is less than 6 months.

(b) When did you first occupy the above land as your home? / /

Provide relevant details (e.g. other homes occupied during this period, recent purchase or construction of the home). See the public ruling on the land tax exemption for a home (LTA000.1).

(c) Was the land used as your home but subsequently vacated?

No  *Go to Part E.*

Yes  Tick the reason below, and provide the date you ceased residing on the land, when you intend to re-occupy the land as your home and the reason for your absence.

- Your hospitalisation or residential care needs
- Renovations or demolition
- Other circumstances (i.e. work commitments, long-term holiday, working overseas)

Date ceased residing

/ / 

Date to be re-occupied

/ / 

Reason for absence

## Part E—Allowable lettings

- (a) Was any person given the right to occupy any part of the land for residential purposes under a tenancy agreement (including a lease, licence, agreement or arrangement about boarding or lodging for a person)?

No  Go to Part F.

- Yes  An exemption entitlement will not be affected by
- a single allowable letting arrangement (i.e. a person occupying a granny flat or renting of a single room)
  - or
  - two allowable letting arrangements if
    - at least 1 of the lettings is a family letting
    - 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.

Provide details of each letting, including duration of the arrangement, area of home used, amount of rent charged, and the relationship between the occupant and the principal resident.

- (b) Did an occupant other than a land owner give a right to occupy any part of the land to another person under a tenancy agreement (i.e. sublease)?

No  Go to Part F.

- Yes  For each agreement, provide details of the date entered into, when the agreement ended and area of home used.

## Part F—Non-residential use

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).

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

No  Go to Part G.

- Yes  Provide details of the use, including type of activity, area of land/buildings used, gross income produced, tenancy agreements and any other relevant facts.

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 your home.

- (b) 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.

## Part G—Bank account details

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

No  Go to Part H.

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 H—Declaration

I confirm that:

- (a) The information I supply in this form is true and correct.
- (b) I will notify Queensland Revenue Office before 31 July if:
- the land or exempt part of the land ceases to be used as my home for any reason other than sale or short-term holiday
  - there is a change in use of the home that may affect my exemption entitlement.

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 Queensland Revenue Office by email or post:

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

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

Queensland Revenue Office  
GPO Box 2476  
Brisbane Qld 4001  
Email: [landtax@treasury.qld.gov.au](mailto:landtax@treasury.qld.gov.au)  
Ph: 1300 300 734

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