



Guide to applying for ex gratia relief from the land tax foreign surcharge

Use this form to lodge an application for ex gratia relief from the land tax foreign surcharge for a foreign company or trustee of a foreign trust (entity) that makes a significant contribution to the Queensland economy and community.

Before you begin, make sure that you understand the application process and that lodging this application is appropriate in the entity's circumstances. Read the:

- public ruling on ex gratia relief from the land tax foreign surcharge (LTA000.4)
- public ruling on foreign corporations and foreign trusts (LTA000.3)
- application process for ex gratia relief from the foreign surcharge, available at qro.qld.gov.au.

This form should be used to apply for:

- an indication of whether ex gratia relief from the foreign surcharge will be granted before any liability has arisen (in principle pre-approval)
- ex gratia approval once the liability has arisen (including final approval where the entity has previously obtained in principle pre-approval).

For further information, visit qro.qld.gov.au.

Preparing your application

The table below shows which parts of the form to complete for the type of approval requested.

Include supporting documents and information as required.

Sections of form to be completed	In principle pre-approval	Ex gratia approval (with in principle pre-approval)	Ex gratia approval (without in principle pre-approval)
Part A – Applicant details	Yes	Yes	Yes
Part B – Application type	Yes	Yes	Yes
Part C – Liability date	Yes	Yes	Yes
Part D – Property details for in principle pre-approval	Yes	No	No
Part E – Previous application details	Yes, if either: <ul style="list-style-type: none"> • ex gratia relief from the foreign surcharge has previously been provided or <ul style="list-style-type: none"> • ex gratia relief from additional foreign acquirer duty (AFAD) has previously been provided 	Yes	Yes, if either: <ul style="list-style-type: none"> • ex gratia relief from the foreign surcharge has previously been provided or <ul style="list-style-type: none"> • ex gratia relief from AFAD has previously been provided

Sections of form to be completed	In principle pre-approval	Ex gratia approval (with in principle pre-approval)	Ex gratia approval (without in principle pre-approval)
Part F – Conditions for ex gratia relief	Yes Responses to all conditions are required. Where conditions are not satisfied because relevant facts are not yet known, provide an intention statement about how the condition will be satisfied.	Yes Confirm or update all previous factual statements. Where intention statements previously given, provide facts and supporting documentation required for the relevant condition.	Yes
Statutory declaration	Yes	Yes	Yes

If there is insufficient space in the form, attach additional pages.

Lodging your application

Email your application to LTFsrelief@treasury.qld.gov.au.

Keep a copy for your records.

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
PO Box 15931
City East Qld 4002

Email: LTFsrelief@treasury.qld.gov.au

Ph: 1300 300 734

Visit qro.qld.gov.au for information about land tax and other state taxes.

**Application for ex gratia relief from the land tax foreign surcharge**

Use this form to apply for ex gratia relief from the land tax foreign surcharge for a foreign company or trustee of a foreign trust (entity) that makes a significant contribution to the Queensland economy and community.

Before you begin, read the 'Guide to applying for ex gratia relief from the land tax foreign surcharge', which explains how to complete the form.

Part A—Applicant details**Entity details**

Name of applicant	<input type="text"/>
Client number	<input type="text"/>
Entity type	<input type="text"/>
ABN/ACN	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
ARBN	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
ASX listing code <small>(If listed on another stock exchange, record the name of the exchange and its listing code for the entity.)</small>	<input type="text"/>

Contact details

Correspondence address	<input type="text"/>		
C/o	<input type="text"/>		
Unit/Flat/Building	<input type="text"/>		
House no./Street address/PO Box	<input type="text"/>		
Suburb	<input type="text"/>		
State	<input type="text"/>	Postcode	<input type="text"/>
Email address	<input type="text"/>		
Contact name	<input type="text"/>		
Contact telephone number	<input type="text"/>		

Part B—Application type

Which ex gratia approval is the entity applying for?

- In principle pre-approval (before the liability has arisen)
 Approval (after the liability has arisen)

If the entity is applying for in principle pre-approval, the liability date in Part C will be a future date.

Part C—Liability date

This application for ex gratia relief is made for land that is or will be owned by the entity at 30 June

Notes:

- For in principle pre-approval, the entity must demonstrate it will meet the conditions for ex gratia relief at the liability date.
- For approval, the entity must demonstrate it has met the conditions for ex gratia relief at the liability date.

Part D—Property details for in principle pre-approval

If the entity is seeking relief in relation to land that it does not currently own, provide the address and the lot and plan numbers for each parcel it will own or is intending to acquire by the liability date in Part C.

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

Attach additional pages if more space is needed.

Part E—Previous application details

Previous land tax foreign surcharge application

If the entity has previously applied for ex gratia relief from the foreign surcharge (either in principle pre-approval or approval), provide the following information.

Date / /

QRO case number (if known)

Previous additional foreign acquirer duty application

If the entity has previously applied for ex gratia relief from additional foreign acquirer duty, provide the following information including the property details of the transaction.

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

Date / /

QRO case number (if known)

Part F—Conditions for ex gratia relief

Australian-based requirement

State how the entity satisfies the condition of being based in Australia. Relevant factors may include:

- head office or principal place of business is in Australia
- significant management staff and office presence in Australia
- employment of Australian citizens or permanent residents
- business carried on in Australia
- considerable level of Australian participation in the entity that conducts activities in Australia
- contracts for services and materials primarily with Australian contractors and suppliers (more than 50% of the value paid by the entity for goods and services goes to Australian contractors and suppliers).

Attach supporting documents, such as:

- | | |
|---|---|
| <input type="checkbox"/> current ASIC historical extract | <input type="checkbox"/> corporate memoranda or reports |
| <input type="checkbox"/> evidence of the location of head office or principal place of business (e.g. lease or title documents) | <input type="checkbox"/> minutes of meetings |
| <input type="checkbox"/> diagram outlining the organisational structure, including management staff in Australia | <input type="checkbox"/> payroll data |
| <input type="checkbox"/> prospectus or project documents | <input type="checkbox"/> contracts for services or materials |
| <input type="checkbox"/> other (please specify) <input type="text"/> | <input type="checkbox"/> quotes or invoices for Australian contractors and service suppliers. |

Foreign Investment Review Board (FIRB) requirements

State how the entity satisfies the condition of complying with all FIRB requirements in relation to the land, including:

- whether FIRB approval was or will be required in relation to the land
- whether a FIRB application has been made
- whether approval has been granted
- details of all conditions that have been imposed
- whether any of the conditions have been met
- for any conditions that will be satisfied, how and when the conditions are intended to be met.

If FIRB approval was or will be required, attach supporting documents:

- FIRB application and supporting application documents (if approval has not yet been received)
- FIRB approval (if available)
- any correspondence with FIRB concerning compliance
- evidence that FIRB conditions have been met (if applicable).

Regulatory requirements

State how the entity complies with regulatory requirements (such as *Corporations Act 2001* (Cwlth) or equivalent legislation and Queensland taxation laws), including:

- compliance with ASIC requirements and ASX Listing Rules (or equivalent requirements)
- whether the entity has a history of serious breaches against the regulatory laws (such as workplace health and safety)
- whether the entity has declared if it has any outstanding liabilities.

The entity can make any voluntary disclosures of liability as part of this statement.

Attach supporting documents:

- stock exchange listing details (if listed)
 - the stock exchange it is listed on
 - the name it is listed under
 - any unique identifying code used to identify the entity on the stock exchange
- financial or annual reports required to be lodged with ASIC (or equivalent entity) for the last 2 years
- consolidated financial or annual reports of the controlling entity (if applicable) required to be lodged with ASIC (or equivalent entity) for the last 2 years.

Significant contribution requirements

You must complete 'Commercial activities' below. Complete the other sections if applicable.

Commercial activities

State how the entity satisfies the condition that it conducts commercial activities that make a significant contribution to the Queensland economy and community.

Note: An entity that essentially holds land passively as a landlord or property investor (i.e. its business in Queensland is wholly or primarily connected with the ownership, sale or purchase of land) is not considered to be undertaking activities that make a significant contribution.

Include the:

- nature of the commercial activities in Queensland
- extent of the commercial activities in Queensland
- details of the land on which the commercial activities are undertaken
- number of local workers engaged
- amount expended on local resources, such as materials and services.

Attach supporting documents:

- financial reports
- profit and loss statements
- annual reports
- business or strategic plans
- corporate documents indicating extent of commercial activities in Queensland

- list of Queensland suppliers
- copies of quotes, contracts or invoices for Queensland goods or services
- payroll data including information about total wages paid to Queensland residents
- employment contracts.

Total area of the entity's landholdings in Queensland

Total value of the entity's landholdings in Queensland

Significance to region or industry

If the commercial activities are significant to the particular region or industry in which the commercial activities are undertaken, describe:

- the region or industry that will benefit from the commercial activities
- the population size, demographics and activity in the region
- the economic and social impacts of the commercial activities in the region or industry
- whether, in the absence of the commercial activities, such outcomes for the region or industry would otherwise be likely (e.g. the number of other commercial operators in the same market).

Attach supporting documents:

- business or strategic plans
- council approvals
- stakeholder supporting statements
- other relevant documents (e.g. regional or economic plans that may identify such commercial activities as a significant focus for the region or industry).

Property development

If the commercial activities involve property development, describe:

- the developments or re-developments undertaken, or committed to be undertaken, on the land
- whether the developments or re-developments are residential or non-residential
- the number of lots developed or re-developed, or committed to be developed or re-developed, on the land
- the commencement and completion dates for the development activities and the land to which those dates relate
- whether development activities are being undertaken on land that is in a priority development area in accordance with the *Economic Development Act 2012*, or part of a coordinated project declared by the Coordinator General under the *State Development and Public Works Organisation Act 1971*.

Attach supporting documents:

- feasibility studies
- executed or draft development or redevelopment plans for the land
- development approvals
- details about the priority development area or coordinated project (if applicable).

Parent and subsidiary entities

If the commercial activities undertaken by the parent entity (or by any entity that is 100% owned by the same parent entity) are being taken into account to satisfy the significant contribution condition, provide details of the relevant entity, its activities and evidence showing ownership structure.

Attach supporting documents:

- diagram of the corporate group structure
- current ASIC historical extract
- other documents evidencing the related entity's commercial activities in Queensland.

Committed future commercial activities

Complete this section if the entity is relying on its committed future commercial activities to satisfy the significant contribution condition.

Where the information you have provided above for 'Significant contribution requirements' relates to the entity's commercial activities at the liability date in Part C, state how the activities may change over the 12-month period from the liability date in Part C.

Include:

- any expected changes to the activities or circumstances previously stated (e.g. number of local workers engaged, and amount expended on local resources)
- the entity's committed future commercial activities
- any expected changes to the size or value of the entity's landholdings.

Attach supporting documents evidencing committed future commercial activities, including:

- executed contracts and agreements
- regulatory approvals (e.g. environmental approvals, development approvals, licences and permits)
- business or strategic plans
- recruitment plans
- evidence of capital raised.

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Form 1

Oaths Act 1867 (sections 13C, 13E, 14)

Version 2: approved for use from 30 April 2022

Statutory Declaration (Queensland)

This form allows you to make a statutory declaration under the *Oaths Act 1867* in Queensland. A statutory declaration is a written statement that is declared to be true in the presence of an authorised witness.

Making a false statement in a statutory declaration is a criminal offence. If your statutory declaration is based on information or belief, you should state the sources of your information or the grounds for your belief. You can also attach documents to your statutory declaration to support your statement.

At the back of this form, you will find an explanatory guide about who can witness your statutory declaration. In some cases, you may need a special witness to witness your statutory declaration.

You can print this document and sign it on paper before any authorised witness. You can only electronically sign this document if it is witnessed by a special witness or other authorised person. You can **only have this document witnessed over audio visual link (e.g. videoconference) if it is witnessed by a special witness.**

Queensland Revenue Office is collecting the information on this 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 the circumstances outlined in the *Taxation Administration Act 2001* or as otherwise authorised by law.

Forms and explanatory guides are available at www.publications.qld.gov.au.

Form 1
QUEENSLAND

Oaths Act 1867

STATUTORY DECLARATION¹

I, _____, of
(Full name)

_____, do
(Address)

solemnly and sincerely declare that I am authorised to make this statutory declaration on behalf of

_____, as:
(Name of entity and ACN/ABN/ARBN)

chairperson

director

secretary

trustee

other (please specify) _____.

I declare that:

- the information supplied in the application for ex gratia relief (Form LT25) is true and correct
- I acknowledge that if ex gratia relief is granted, the entity must provide the Commissioner of State Revenue a statutory declaration each financial year confirming that the entity satisfies the conditions under the public ruling on ex gratia relief from the land tax foreign surcharge (LTA000.4)
- I acknowledge that if approval for ex gratia relief is granted, the entity must notify the Commissioner of State Revenue in writing within 28 days of the following
 - any of the conditions under Public Ruling LTA000.4 no longer being satisfied
 - a material change in the circumstances that existed when the approval was given
- I acknowledge that the ex gratia payment must be returned to the Queensland Government if the conditions for ex gratia relief are not met after it is granted.

And I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the *Oaths Act 1867*.

I declare that the contents of this statutory declaration are true and correct. Where the contents of this declaration are based on information and belief, the contents are true to the best of my knowledge.

I understand that it is a criminal offence to provide a false matter in a declaration, for example, the offence of perjury under the Criminal Code, section 123.

Declared at _____ on _____
(place where declarant is located) (date)

(signature of declarant)

Add this panel if a substitute signatory signs – DELETE IF NOT APPLICABLE

Signed for and at the direction of the declarant by _____ (full name of substitute signatory)	_____ (signature of substitute signatory) _____ (date)
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In the presence of:

(insert full name of witness)

(signature of witness)

(insert type of witness)¹

(date)

(insert witness's place of employment)^{*2}
*delete if not applicable



WITNESS to complete—Tick as applicable

I am a special witness under the *Oaths Act 1867*.
(see section 12 of the *Oaths Act 1867*)

This statutory declaration was made, signed and witnessed under part 6A of the *Oaths Act 1867*.³

I understand the requirements for witnessing a document by audio visual link and have complied with those requirements.

**** IMPORTANT NOTE ****

**COMPLETE THE NEXT PAGE TITLED 'HOW THIS DOCUMENT WAS MADE'.
ATTACH THIS PAGE TO YOUR STATUTORY DECLARATION.**

The footnotes are to assist in the completion of the form and can be deleted once complete.

1. Insert the witness' capacity that makes them eligible to witness the statutory declaration, including as a special witness under section 16C or part 6A of the *Oaths Act 1867*; for example, Australian legal practitioner, lawyer, justice of the peace, commissioner for declarations, notary public, a justice of the peace or commissioner for declarations approved by the Chief Executive under section 12(2) of the *Oaths Act 1867*, government legal officer.
2. For example, the name of the law practice for the Australian legal practitioner, the name of the government department of the government legal officer, the name of the law practice for a justice of the peace who witnesses documents for a law practice
3. Tick this box if the statutory declaration was made over audio visual link.

HOW THIS DOCUMENT WAS MADE

The declarant and the witness must complete this page by ticking the appropriate boxes below. Attach this page to your statutory declaration.

The signatory or substitute signatory must complete this section.

SIGNATORY OR SUBSTITUTE SIGNATORY to complete	
Who signed this declaration?	
<input type="checkbox"/>	The signatory
<input type="checkbox"/>	A substitute signatory
How did the signatory or substitute signatory sign?	
<input type="checkbox"/>	On paper
<input type="checkbox"/>	Electronically
How was this declaration witnessed?	
<input type="checkbox"/>	In person
<input type="checkbox"/>	Over audio visual link

The witness must complete this section.

WITNESS to complete	
How did you (the witness) sign this document?	
<input type="checkbox"/>	On paper
<input type="checkbox"/>	Electronically
What document did you (the witness) sign?	
<input type="checkbox"/>	The same physical (paper) document that was signed in the presence of the signatory or substitute signatory
<input type="checkbox"/>	A copy of the document that was signed by the signatory/substitute signatory (e.g a scanned copy of a paper signed document, a photocopy or printout)
<input type="checkbox"/>	A counterpart of the document (a copy of the document without the signature of the signatory or substitute signatory)
What form of document did you (the witness) sign?	
<input type="checkbox"/>	Paper
<input type="checkbox"/>	Electronic (tick this if you electronically signed the document or if you physically signed a copy of the document signed by the signatory or substitute signatory and then sent a scanned copy of that document to the signatory or other person)
How was the substitute signatory directed to sign (if applicable)?	
<input type="checkbox"/>	In person by the signatory
<input type="checkbox"/>	Over audio visual link by the signatory

WHO CAN WITNESS A STATUTORY DECLARATION IN QUEENSLAND

A statutory declaration under the Oaths Act 1867 in Queensland must be signed in the presence of an eligible witness. Who can witness a statutory declaration depends on how the document is signed (whether on paper or electronically), and whether the witness is present in person or by audio visual link.

Signing in the physical presence of witness

If the statutory declaration is to be signed on paper and in person, the witness can be:

- a justice of the peace (JP)
- a commissioner for declarations (Cdec)
- a notary public
- a lawyer
- a licensed conveyancer in another state or territory
- any person who is authorised by law to administer an oath in another state or territory
- another person prescribed by regulation.

Signing electronically or witnessing over audio visual link

The witness must be a **special witness** if the statutory declaration is to be:

- signed electronically (whether witnessed in person or by audio visual link)
- or
- witnessed over audio visual link (whether signed on paper or electronically).

A **special witness** is:

- an Australian legal practitioner
- a government legal officer who is an Australian lawyer and who witnesses documents in the course of the government work engaged in by the officer
- an **approved** JP
- an **approved** Cdec
- a JP or Cdec who is employed by the law practice and who witnesses documents in the course of that employment—if the document was prepared by a law practice
- a notary public
- a JP or Cdec who is an employee of the Public Trustee of Queensland—if the document was prepared by the Public Trustee
- another person prescribed by regulation.

WHO CAN SIGN A STATUTORY DECLARATION AS A SUBSTITUTE SIGNATORY

A substitute signatory is a person directed by the signatory to sign the statutory declaration on their behalf. The person who witnesses the statutory declaration must also observe the signatory giving the direction to the substitute signatory—this may occur in person or by audio visual link.

Who can't be a substitute signatory

- A person who is another party to the proceeding, or a relation of a person who is another party to the proceeding—if the statutory declaration is to be used in a court or tribunal proceeding
- The person who witnesses the statutory declaration
- A person excluded under any other law from signing the document as a substitute signatory

Who can be a substitute signatory

- Any adult with capacity can be a substitute signatory, except for those persons excluded above,
- However, if the signatory directs the substitute signatory over audio visual link to sign the document (i.e. they are not physically in each other's presence when the direction is given), then the substitute signatory must be:
 - any Australian legal practitioner
 - a government legal officer who is an Australian lawyer and who witnesses documents in the course of the government work engaged in by the officer
 - an employee of the Public Trustee of Queensland.

Note that whenever audio visual links are used to make a document (regardless of whether the witness or substitute signatory are present by audio visual link), the document must be witnessed by a **special witness** (refer above).