

FORM QRO—LT18

Exemption claim—Moveable dwelling park

Version 7—October 2012



Queensland
Government

Land Tax Act 2010 sections 54 and 76(1)

Please read the attached *Notes to Form LT18* when completing this claim.

Land owner details Individual	Client number (if known)			
	Last name			
	First name		Middle name/s	
	Date of birth		/	
Organisation	Company/ Organisation name			
	ABN		ACN	
Trust	Trust name			
	Trustee/s names			
	Date of birth		/	
	ABN		ACN	
	Trading name			
Contact details	C/-			
	Unit/Flat/Building			
	House no/Street/ PO Box			
	Suburb		State	
	Postcode			
	Email address			
	Contact person's name		Contact number	
Liability date	This claim is made for land owned as at 30 June <input type="text"/>			
Land details	The land for which the exemption is claimed is described as follows:			
	Lot no.	Plan type	Plan no.	Street address
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	The total area of the land is: <input type="text"/>			

Question 1	At the liability date the land was used as a moveable dwelling park, for: (tick box) <input type="checkbox"/> caravans only <input type="checkbox"/> manufactured homes only <input type="checkbox"/> caravans & manufactured homes
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Question 2	At the liability date a) the part of the land which was used for a moveable dwelling park is <input type="text"/> (area) b) the part of the land, if any, which was used for activities other than a moveable dwelling park was <input type="text"/> (area) The other activities are described as follows: (e.g. a farm, a service station) <input type="text"/>
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Question 3	At the liability date, the total number of sites on the land was <input type="text"/>
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Question 4	At the liability date the total number of sites was broken up as follows: (see notes to this form) a) number occupied, or solely available for occupation, for residential purposes for periods of more than 6 weeks at a time <input type="text"/> b) number occupied or available short-term (e.g. casual letting, holidays) <input type="text"/> c) number occupied or available for a mixture of either long-term or short-term <input type="text"/>
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Signature block	I declare I am authorised to complete this claim and the information detailed in this claim and any accompanying documents is true and correct. (Full name of person completing this claim) <input type="text"/> Signature <input type="text"/> Date <input type="text"/> / <input type="text"/> / <input type="text"/>
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This claim is required to be lodged with the Commissioner of State Revenue, Queensland Revenue Office.

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.

Notes to Form LT18

Land is exempt from land tax if it is used predominantly as a moveable dwelling park and **more than 50%** of the total number of sites are occupied, or solely available for occupation, for residential purposes for periods of more than 6 weeks at a time.

Meaning of key terms

In determining whether land is eligible for the exemption, the following meanings of terms used in the exemption claim form will be applied.

Moveable dwelling

A caravan or manufactured home.

Moveable dwelling park

A place where caravans or manufactured homes are situated for occupation on payment of consideration, such as rent.

Caravan (see Residential Tenancies and Rooming Accommodation Act 2008, section 7)

1. A caravan is a trailer:
 - (a) designed principally for residential purposes
 - (b) designed to be attached to and towed by a self-propelled vehicle
 - (c) that, as originally designed, was capable of being registered under a law of Queensland about the use of vehicles on public roads.
2. Also, a caravan is something:
 - (a) not fitted with wheels
 - (b) not designed for permanent attachment to land but designed for attachment to a motor vehicle and for use for residential purposes.
3. In addition, a caravan is a self-propelled vehicle:
 - (a) that
 - (i) is designed to be used both as a vehicle and for residential purposes
 - or
 - (ii) was designed to be used solely as a vehicle but has been modified to be suitable for use both as a vehicle and or residential purposes
 - (b) that, as originally designed, was capable of being registered under a law of Queensland about the use of vehicles on public roads.

Manufactured home (see Manufactured Homes (Residential Parks) Act 2003, section 10)

A structure, other than a caravan or tent, that:

- (a) has the character of a dwelling house
- (b) is designed to be able to be moved from one position to another
- (c) is not permanently attached to land.

Site

For a moveable dwelling park, means a site in the moveable dwelling park where a caravan or manufactured home is situated or intended to be situated.

Please keep these notes for your own information. You do not have to attach them to the completed claim form. If you need further assistance, or if you are unsure whether the exemption applies in your circumstances, please contact Queensland Revenue Office.

General

If the exemption claim is allowed, the exemption will apply for the liability date and subsequent years. You do not have to re-apply each year. However, an owner must give written notice to the Commissioner if the land is no longer exempt land. This includes land that ceases to be predominately used as a moveable dwelling park, or if the number of sites occupied or solely available for long-term residential use (more than 6 weeks) drops to 50% or less of the total number of sites. This written notice must be given within 1 month after the day the liability for land tax arises for the next financial year.

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

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