

QUEENSLAND TREASURY

QRO Online user guide

Land tax

July 2023



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In QRO Online, you can view land tax assessment notices, lodge exemptions, manage your details and make payments all in one secure spot.

Before you start, you'll need to create a personal account and verify your identity. Once you have completed those steps, you can then set up permissions for someone else to access your account or link your account to another entity (e.g. company or trust).

For information on account set up and management, select **Get help with QRO Online** from the QRO Online log in page (qroonline.treasury.qld.gov.au). You'll find step-by-step instructions and links to video tutorials on how to:

- create an account
- give another person access to your account
- link your account to another person, company or trust.

This guide will show you how to apply for exemptions, find annual assessment notices and pay your land tax liability.

1.0 Exemptions

You can apply for and manage land tax exemptions in QRO Online if you are using land as your home or for the business of primary production.

1.1 How to apply

Before you can apply for an exemption on someone else's behalf, you need to make sure that both your accounts are linked. See the instructions on [how to link your account to another person, company or trust](#).

1. Log in to [QRO Online](#).
2. On the **Home** screen, select **My land** under **My portfolio**.
3. Select **Manage exemptions** from the side menu.
4. Select **Lodge new exemption**.

Read the explanatory notes first. These will help you to complete the form.

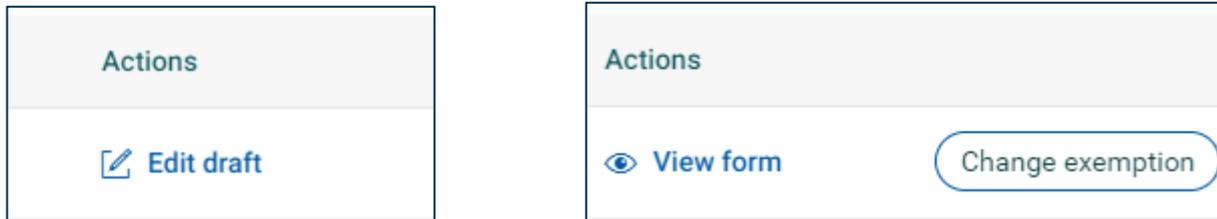
The screenshot shows the 'Lodge new exemption' interface. At the top, there is a back arrow and the title 'Lodge new exemption'. Below the title is an information icon and the text 'Read the explanatory notes before selecting the appropriate form'. A red asterisk indicates a required step: '*Select the appropriate form'. There are three selectable options, each in a rounded rectangle:

- LT 11**: Land used for the business of primary production. Below this option is a link for 'LT11 Explanatory notes'.
- LT 12**: Land used as a home (individual). Below this option is a link for 'LT12 Explanatory notes'.
- LT 13**: Land used as a home (trustee). Below this option is a link for 'LT13 Explanatory notes'.

5. Select the form.
6. Complete the form and select **Submit**.

1.2 Check progress of exemption

You can check the progress of your exemption claim under **Actions**.



- **Edit draft**

This means you have saved your application as a draft, but not yet submitted it. Make sure you have completed all fields and select **Submit**.

- **View form**
Change exemption

This means you have submitted your exemption claim.

You can select to view the form or change it. Once processed, you will be able to view your exemption details by selecting **My land** from the left menu.

2.0 Assessment notices

You can choose to get your assessment and reassessment notices in QRO Online instead of by post. We will send you an email when a notice is available.

Once you opt in for this service, you will be able to see land tax notices from 2009 onwards.

1. Log in to [QRO Online](#).
2. On the **Home** screen, select:
 - **My land** under **My portfolio** to pay your personal land tax liability
 - **View accounts** to pay on behalf of another person, company or trust.
3. Select **Assessments** from the side menu.

The first time you select this menu you must agree to electronic assessment notices.

We usually issue assessment notices progressively from August each year. If you normally receive your land tax notice in, say, September, keep an eye out for an email from us to tell you your notice is available. You might need to check your junk or spam folder.

3.0 Payments

1. Log in to [QRO Online](#).
2. On the **Home** page, select:
 - **My land** under **My portfolio** to pay your personal land tax liability
 - **View accounts** to pay on behalf of another person, company or trust.
3. Select **Payments** from the side menu.

Once you are in this section, you can check your balance, pay or set up a payment plan, and view payment history.

3.1 Check balance

If we've issued an assessment notice, you'll see the details here. If this section shows 'No amount payable', we have not issued an assessment notice yet.

You can use the land tax estimator (in the left menu) to determine if you have, or will have, a liability.

3.2 Pay by direct debit

1. Select **Pay** next to the liability you want to set up for direct debit.
2. Choose the bank account or select **Add bank** to add your bank account details.
3. Select **Make payment**.

The amount and date you pay can be changed (e.g. to schedule multiple payments or a future payment) so long as the full amount is paid by the due date. Unpaid tax interest applies to any unpaid amount after the due date.

3.3 Set up payment plan

There are 3 types of payment plan.

For long-term plans (i.e. more than 6 months), read the terms and see [how to apply to pay by instalments](#).

For the 2 short-term plans, you can apply online:

- Extended payment option (EPO) to make 3 equal payments 45, 90 and 150 days after the date of the assessment notice. Interest will only apply if your second or third instalment is late.
- QRO Online payment plan, for outstanding land tax debts to be paid within 6 months. Interest applies to this payment plan.

3.3.1 Extended payment option (EPO)

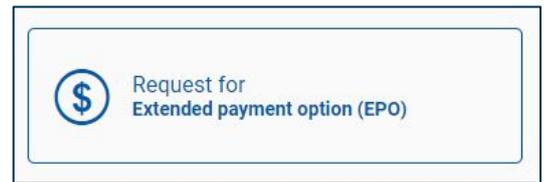
You can apply for an EPO to make 3 payments 45, 90 and 150 days after the date of assessment. Your assessment notice shows the specific due dates for each payment (on page 2). These dates cannot be changed without cancelling the EPO.

You must register for the EPO within 35 days of the issue date of your assessment notice. If you try to register after the 35-day deadline, this option will not be available. Read more about the [extended payment option](#).

1. Select **Request for extended payment option (EPO)**.
2. Choose the bank account you want to use to make payment. If you haven't added a bank account yet, select **Add bank**.
3. Select **Request EPO**.

You'll know your EPO is approved when you see **Payment plan** in your account.

Select **View details** (beneath the Payments due heading) to see amounts and due dates.



3.3.2 QRO Online payment plan

1. Select **Request for payment plan**.
2. Select any outstanding amounts you would like to include in the payment plan.

The oldest debt will automatically be selected and cannot be deselected.

3. Complete the details and click **Submit**. (You can't save a draft. Make sure you submit before you exit.)

If your application is approved, we'll send you an email to confirm the payment plan. You'll find details under **Upcoming payments**.

3.4 View payment history

To find a history of payments:

1. Select the **Payment history** tab.
You can see your most recent payments or search for an older payment.
2. Once you have located the payment you were looking for, select **View details** to read more or generate a statement.



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