

FORM QRO—LT15

Exemption claim—Charitable institution

Version 8—October 2012



Queensland
Government

Land Tax Act 2010 sections 46–50, and 76(1)

Please read the attached *Notes to Form LT15* when completing this claim.

Land owner details	Client number (if known)			
Organisation	Company/ Organisation name			
	ABN		ACN	
Trust	Trust name			
	Trustee/s names			
	Date of birth		/	
	ABN		ACN	
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"/> <input type="text"/> <input type="text"/> <input type="text"/>			
Institution type	<input type="checkbox"/> Public benevolent <input type="checkbox"/> Charitable <input type="checkbox"/> Educational <input type="checkbox"/> Religious <input type="checkbox"/> Relief of poverty <input type="checkbox"/> Provision of care <input type="checkbox"/> Kindergarten <input type="checkbox"/> Other (e.g. another purpose promoting the public good)			
	The principal object of this institution is:			
Land details	The land for which the exemption is claimed is described as follows:			
	Lot no.	Plan type Plan no.	Street address	
		(e.g. SP, RP)		
If more space is required, attach a schedule.				

Question 1—Choose only option A or B

Question 1
Option A
Vacant land

At the liability date, did the following apply?

- (a) The land was vacant at the date of acquisition. Yes ☐ No ☐
- (b) The land was vacant at the date of liability. Yes ☐ No ☐
- (c) The land is intended to be used for an exempt purpose within 3 years of acquisition.
Yes ☐ No ☐

If yes to all conditions, provide details of the intended usage and specify the proposed date when the usage will commence.

If no to (c) and the planned date of use is outside the 3 year limit and you wish to apply to the Commissioner for an extension of the use requirement period, please advise when the vacant land is proposed to be used and the reasons to support this delay.

Question 1
Option B
Improved land

Was the land owned by, or held in trust for the institution used predominantly for an exempt purpose? If yes, provide a brief description of that usage.

Go to Question 2.

If no, provide a brief description of the usage together with the information requested in the notes to this form.

Go to Question 2.

If more space is required, attach a schedule.

Question 2

Have you attached all the information requested in the notes to this form?

Yes ☐ No ☐

If yes, go to the signature block.

If no, provide an explanation.

Go to the signature block.

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"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

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 LT15

Charitable institution types

Charitable institutions include certain educational, public benevolent, religious and other charitable institutions. The types of institution that qualify are listed in the *Taxation Administration Act 2001*, Part 11A, however if you are uncertain, you should refer to Public Rulings GEN003, GEN004, GEN005 and GEN006.

It is a requirement that the constitution of the institution (other than religious institutions) provides that:

- its income and property is used solely for promoting its objects
- no part of its income or property is to be distributed in any way among its members
- on its dissolution, the assets remaining after satisfying all liabilities must be transferred to an institution with similar objects.

If your charitable institution has not previously received a land tax exemption, you must also complete the *Application for charitable institution registration*.

Land details

The real property description (that is, the lot and plan number) can usually be found on your council rates notice, valuation notice (issued by the Valuer-General, Department of Resources) or correspondence issued by Queensland Revenue Office (QRO).

Question 1—Option A

This option only refers to land which was vacant at the date of acquisition and remained vacant at the date of liability.

Eligibility for exemption will depend on whether the land is or will be used for an exempt purpose. The qualifying exempt purposes are listed in the *Land Tax Act 2010* s.46, however, if you are uncertain you should refer to Public Rulings GEN003, GEN004, GEN005 and GEN006.

Question 1—Option B

This option only refers to land which held improvements at the date of acquisition or liability.

If no: The details should include the names of the other parties using the land, the area of land used (including buildings), rental arrangements and any other relevant information.

Question 2

Unless previously provided, it is necessary to attach the information requested in Question 1.

If more space is required when answering any question, please attach a schedule.

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 written notice must be given within 1 month after the day the liability for land tax arises for the next financial year.

The charitable institution must give written notice to the Commissioner advising of the change within 28 days after the event or 28 days after the last day the land was used for an exempt purpose if:

- vacant land is allowed an exemption under the *Land Tax Act 2010*, section 47(2)(b)
- the land ceases to be predominantly used by the charitable institution for 1 or more exempt purposes either:
 - before the requirement period ends
or
 - during the requirement period
or
 - as a result of the sale of land during the requirement period and before the land had been predominantly used by the charitable institution for 1 or more exempt purposes.

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