

**Version 8—September 2023**

Use this form to claim an exemption at 30 June of the relevant year for land that is owned by or used for:

- If the exemption claim is allowed, the exemption will be applied for the liability date and subsequent years. You do not have to reapply each year. However, an owner must give written notice to the Commissioner of State Revenue if the land is no longer exempt land, or there is a change to the part of the land that is exempt. This written notice must be given within 1 month after the day the liability for land tax arises for the next financial year.

**Client number**

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## Individual

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[illegible]

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[illegible]

Yes ☐

No ☐ Give a reason below.

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## Your contact details

C/-	<input type="text"/>		
Unit/Flat/Building no.	<input type="text"/>	House no.	<input type="text"/>
Street address	<input type="text"/>		
PO Box	<input type="text"/>		
Suburb	<input type="text"/>		
State	<input type="text"/>	Postcode	<input type="text"/>
Telephone number	<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"/>		
To receive information via your mobile phone or email, complete the details below.			
Mobile number	<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"/>		
Email address	<input type="text"/>		

## Part B—Liability date

This claim is made for land owned at 30 June

If approved, the exemption will be applied to your land (described in Part C) for all financial years following this date, until there is a change in circumstances.

You must give written notice to the Commissioner if you still own the land but there are changes to its use.

## Part C—Land details

Provide the land parcel details. This information (e.g. lot and plan numbers) is usually found on your council rates notice, valuation notice (issued by the Department of Resources) or correspondence from Queensland Revenue Office.

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

If more space is required, attach a separate sheet.

## Part D—Eligibility

### (a) Government land

Was the land owned by the Commonwealth, the state or a local government or public authority?

(This exemption only applies if the landowner is not subject to state taxation under an Act of the Commonwealth or a state.)

Yes ☐ (If yes, go to Part F—Declaration.)  
No ☐

### **(b) Retirement village**

Was the land used for premises or facilities for residents of a retirement village?

(The retirement village must be registered under the *Retirement Villages Act 1999* at the liability date.)

Yes ☐ (If yes, attach evidence of the registration as a retirement village scheme, then go to Part E—Bank account details.)  
No ☐

### **(c) Aged care facility**

Was the land used as the location of an aged care facility?

(An aged care facility is a facility at which residential care is provided by an approved provider in accordance with the *Aged Care Act 1997* (Cwlth) at the liability date.)

Yes ☐ (If yes, attach evidence that the facility was approved under the Aged Care Act, then go to Part E—Bank account details.)  
No ☐

### **(d) Supported accommodation**

Was the land used to conduct a supported accommodation service?

(A supported accommodation service means a residential service accredited at level 3 under the *Residential Services (Accreditation) Act 2002*.)

Yes ☐ (If yes, attach a copy of proof of accreditation, then go to Part E—Bank account details.)  
No ☐

### **(e) Port authority**

Was the land owned by a port authority or a wholly owned subsidiary of a port authority and used by it as a commercial airport?

(See s.55 of the *Land Tax Act 2010*.)

Yes ☐ (If yes, go to Part E—Bank account details.)  
No ☐

### **(f) Trade union**

Was the land owned by or held in trust for any trade union?

(Read the public ruling on the exemption for trade unions (LTA058.1), available at [qro.qld.gov.au](http://qro.qld.gov.au).)

Yes ☐ (If yes and held in trust, attach a copy of the executed trust deed.)  
No ☐

Is the land used to carry on a business for profit?

Yes ☐ (If yes, go to Part F—Declaration.)  
No ☐ (If no, go to Part E—Bank account details.)

### **(g) Mayne estates**

Was the land held by the trustees of the estates of the late James O’Neil Mayne and Mary Emelia Mayne?

Yes ☐ (If yes, go to Part E—Bank account details.)  
No ☐

### **(h) Friendly society**

Was the land owned by or in trust for a company registered under the *Corporations Act 2001* (Cwlth) that is a friendly society for the purposes of another law of the state or the Commonwealth?

Yes ☐ (If yes, go to Part E—Bank account details.)  
No ☐

## Part E—Bank account details

If your exemption is approved, we will use the nominated bank account to issue any refund that may be owed to you. Payments will be made by electronic funds transfer.

BSB	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Account name	<input type="text"/>					
Account number	<input type="text"/>					

☐ Check box when you have attached a scanned copy of a bank statement as confirmation of the account details.

## Part F—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 is no longer exempt
  - there is a change to the part of the land that is exempt.

Authorised person's signature	<input type="text"/>
Name	<input type="text"/>
Date	<input type="text"/>
Contact phone number	<input type="text"/>

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 the Commissioner of State Revenue 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.

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

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