

FORM QRO—LT13

Land tax home exemption—trustee

Version 12—August 2023



Land Tax Act 2010 sections 20, 24 35–45 and 76(1)

Complete this form to claim a home exemption on land that is owned by a trustee of a trust and used as the home of all beneficiaries of the trust at 30 June of the relevant year.

Eligibility

To be eligible for a home exemption:

- the owner must be a trustee of a trust and not an absentee (a person who does not ordinarily reside in Australia and who does not hold Australian citizenship or a permanent visa)
- the land must be occupied as the home of all beneficiaries of the trust (and therefore, only 1 home exemption is able to be applied to the landholdings of a trust)
- the beneficiaries must have
 - occupied a home on the land on or before the applicable 30 June
 - have no other principal place of residence
- the land must, at the liability date
 - contain a home (in limited cases, includes a demolished home)
 - comprise 1 parcel.

By completing and submitting this form, you are confirming that you are eligible for the exemption and will comply with your obligations. If you fail to comply, you will be required to pay the land tax on the exempted value. Penalty tax and interest may also apply.

If the exemption is allowed, it will be applied for the liability date and subsequent years—you do not have to re-apply each year. However, you must give written notice to the Commissioner of State Revenue if you still own the land but it is no longer used as the home of all the beneficiaries, or there are other changes in its use (e.g. part or all of the land is rented or used for a non-exempt purpose).

More information

- Visit qro.qld.gov.au.
- Read the public ruling on the home exemption for trustees (LTA041.1), available at qro.qld.gov.au.
- See 'Definitions' on page 2.

Instructions

You must complete each part of this form:

- Part A—Land owner details
- Part B—Liability date
- Part C—Home details
- Part D—Beneficiary details
- Part E—Occupancy and use requirement
- Part F—Allowable lettings
- Part G—Non-residential use
- Part H—Bank account details
- Part I—Declaration

Definitions

Allowable letting

An allowable letting is an arrangement where each of the following applies:

- The land is used as the home of a person (the principal resident).
- The principal resident has given the occupant the right to live on the land under a tenancy agreement.
- The gross floor area of the residential area to which the right relates (the leased area) is not more than 50% of the total floor area of all residential areas on the land.
- The occupant uses the leased area for residential purposes and has not given the right to occupy any part of the leased area to another person under a tenancy agreement.
- The rent payable for the leased area is not more than the market rent for the area.

It is not an allowable letting if the leased area is in a building containing 3 or more flats and the leased area is not used for residential purposes by the principal resident. Short-stay visitor accommodation arranged through online marketplace platforms (e.g. Airbnb, Booking.com, Stayz) is not considered residential.

Beneficiary

- A beneficiary of a trust is a person entitled to a beneficial interest in land or income derived from the land that is the subject of the trust.
- A beneficiary of a discretionary trust is a person in whose favour a power of appointment has been exercised during the 12-month period ending when the liability arises (30 June of the relevant year). If no power of appointment has been exercised, the beneficiary will be the taker in default under the trust document.

Family letting

An allowable letting is a family letting if the occupant is a member of the principal resident's family—that is:

- (a) the person's spouse
- (b) the parents of the person or the person's spouse
- (c) the grandparents of the person or the person's spouse
- (d) a brother, sister, nephew or niece of the person or the person's spouse
- (e) a child, stepchild or grandchild of the person
- (f) the spouse of anyone mentioned in (d) or (e).

Home

A home is a building, or part of a building, that is all of the following:

- fixed to the land
- designed or approved by local government for human habitation by a single family unit
- used as your principal place of residence.

It is used as a home if it is occupied by the owner or beneficiary as their principal place of residence.

Individual

An individual is a natural person.

Liability date

The liability date is 30 June of the year you declare on the form.

Parcel

A parcel is an area of land:

- that is the subject of a separate valuation issued under the *Land Valuation Act 2010*, or
- with a separate lot entitlement detailed in a community titles scheme, building units plan or group titles plan.

Partial exemption

If part of your land is used for a non-exempt purpose, the Commissioner may apply a partial exemption to the part of the land used as a home.

Power of appointment

A power of appointment is a decision of the trustee (or other authorised person) of a discretionary trust to make a distribution in the trust property (e.g. payment of income, right to reside in property) to a beneficiary.

Principal place of residence

A person's principal place of residence is the home in which they live. You can only have one principal place of residence as at 30 June of a relevant year.

Substantial non-exempt purpose

A substantial non-exempt purpose is when land is used mainly for a purpose that does not meet the requirements of an exemption.

When determining whether land is being used for a substantial non-exempt purpose, the following factors are considered:

- whether a person other than the principal resident has been given a right to occupy any part of the land under a tenancy agreement
- whether a person, other than the principal resident or a member of the principal resident's family who uses the land as his or her home, carries out work on the land as an employee or contractor, other than related to the land itself or a building situated on the land
- the extent to which a person uses the land, or has set the land aside for use, for a non-exempt purpose
- whether the gross income generated during the most recently ended financial year from business or income-producing activity on the land is more than \$30,000
- any other relevant matter.

Tenancy agreement

A tenancy agreement is a lease or licence, or an agreement or arrangement about boarding or lodging for a person.

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Queensland
Government

Land Tax Act 2010 sections 20, 24, 35–45 and 76(1)

Use this form to claim an exemption on land that is owned by a trustee of a trust and used as the home of all beneficiaries of the trust at 30 June of the relevant year. Before you start, make sure you read the accompanying guide.

Part A—Land owner details

Client number

(This can be found on Queensland Revenue Office correspondence or your assessment notice.)

Trust name

Trustee name

Date of birth

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Attach details if there are multiple trustees.

ACN

ABN

Your contact details

C/–

Unit/Flat/Building no.

House no.

Street address

PO Box

Suburb

State

Postcode

Telephone number

To receive information via your mobile phone or email, complete the details below.

Mobile number

Email address

Part B—Liability date

This claim is made for land owned at 30 June

If approved, the exemption will be applied to the home for all financial years following this date, until there is a change in use.

Part C—Home details

The lot and plan details are usually found on your council rates notice, valuation notice (issued by the Valuer-General, 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"/>

Part D—Beneficiary details

(a) What type of trust is it?

☐ Fixed (i.e. unit trust) ☐ Discretionary ☐ Other (Specify below.)

(b) Was a power of appointment made during the 12 months preceding the liability date?

No ☐

Yes ☐ Attach copies of all powers of appointment and confirmation they were exercised (including any right to reside).

(c) List the names and residential addresses of all individuals who are beneficiaries of the trust at the liability date.

Name of beneficiary	Date of birth	Residential address
<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"/>
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(d) Provide details of all other beneficiaries at the liability date (i.e. companies, charities, trustees of a trust).

(e) Have the trust documents been provided to Titles Queensland?

Yes ☐ Go to Part E.

No ☐ Attach a copy of your executed trust deed (including any variations and amendments) or other documents evidencing the creation of the trust.

Part E—Occupancy requirement

- (a) Did all the beneficiaries of the trust use the land, and no other land, for residential purposes from 1 January to the liability date shown in Part B (a continuous period of 6 months)?

Yes ☐ Go to part F.

No ☐ The Commissioner has the discretion to allow a home exemption when your occupancy is less than 6 months.

- (b) When did **all** the beneficiaries of the trust first occupy the above land as their home?

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Provide relevant details of occupancy between 1 January and the relevant 30 June (e.g. other homes occupied during this period, length of time at other homes, recent purchase or construction of the home).

- (c) Was the land used by all the beneficiaries of the trust as their home, but subsequently vacated by one or more beneficiaries?

No ☐ Go to part F.

Yes ☐ Tick the reason below and provide the date the beneficiary ceased residing on the land, when they intend to re-occupy the land as their home and the reason for their absence.

- Hospitalisation or residential care needs ☐
- Renovations or demolition ☐
- Other circumstances (i.e. work commitments, long-term holiday, working overseas) ☐

Date ceased residing

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Expected date to be re-occupied

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Reason for absence

Part F—Allowable lettings

- (a) Was any person given the right to occupy any part of the land for residential purposes under a tenancy agreement (including a lease, licence, agreement or arrangement about boarding or lodging for a person)?

No ☐ Go to Part G.

Yes ☐ An exemption entitlement will not be affected by:

- a single allowable letting arrangement (i.e. a person occupying a granny flat or renting of a single room)
- or
- two (2) allowable letting arrangements if
 - at least 1 of the lettings is a family letting
 - the total floor area of the leased areas for the lettings is not more than 50% of the total floor area of all residential areas on the land.

In other circumstances the exemption may be limited to the proportion used as a home.

Provide details of each letting, including duration of the arrangement, area of home used, amount of rent charged, and the relationship between the occupant and the principal resident.

- (b) Did an occupant other than a beneficiary give a right to occupy any part of the land to another person under a tenancy agreement (i.e. sublease)?

No ☐ *Go to Part G.*

Yes ☐ For each agreement, provide details of the date entered into, when the agreement ended and area of home used.

Part G—Non-residential use

Examples of non-residential use include:

- an area of the land leased to a business
- a tennis court available for hire
- an area of the land used to operate a business
- an area of the land used for a market garden (a primary production exemption may be available).

- (a) Was any part of the land used for non-residential purposes (i.e. work, employment or business activities)?

No ☐ *Go to Part H.*

Yes ☐ Provide details of the use, including type of activity, area of land/buildings used, gross income produced, tenancy agreements and any other relevant facts.

Where the activities are for a substantial non-exempt purpose, the home exemption will not apply to that portion of the land not used as the beneficiaries' home.

- (b) Estimate the proportion used as a home. %

- If the non-residential purpose is conducted under the same roof as the home, estimate a percentage based on the floor area of the home.
- If the non-residential purpose is conducted separately from the home, estimate a percentage based on land area.

Part H—Bank account details

Has land tax been paid on the land for the liability date?

No ☐ Go to Part I.

Yes ☐ Complete this section.

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

BSB

Account name

Account number

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

Part I—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 or exempt part of the land ceases to be used as the home of all beneficiaries for any reason other than sale or short-term holiday
- there is a change in use of the home that may affect the exemption entitlement.

Authorised person's signature

Name

Relationship to landowner

Date

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Contact phone number

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
- 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
Ph: 1300 300 734

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