



Land Tax Act 1915

Reprinted as in force on 1 December 2009

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Also see endnotes for information about—

- **when provisions commenced**
- **editorial changes made in earlier reprints.**

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Queensland

Land Tax Act 1915

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Land Tax Act 1915

[as amended by all amendments that commenced on or before 1 December 2009]

**An Act to impose a land tax upon relevant unimproved values,
and for purposes incidental thereto and consequent thereon**

Part 1 Preliminary

1 Short title

This Act may be cited as the *Land Tax Act 1915*.

2 Definitions

In this Act—

absentee see section 3A.

Administration Act means the *Taxation Administration Act 2001*.

agent includes every person who in Australia, for or on behalf of any person out of Australia (the ***principal***), has the control or disposal of any land belonging to the principal, or the control, receipt, or disposal of any rents, issues, or proceeds derived from any such land, and also includes any person declared by the commissioner as hereinafter provided to be an agent of a taxpayer.

allowable PPR deduction see section 11EA(2).

amended Act, for part 9, division 5, see section 67.

amending Act, for part 9, division 5, see section 67.

approved form see section 60.

[s 2]

assessment see the Administration Act, schedule 2.

averaged unimproved value see section 3AA.

capped value see section 3G(3).

commencement, for part 9, division 5, see section 67.

commissioner see the Administration Act, schedule 2.

company includes all bodies or associations corporate or unincorporate, so far as relates to bodies corporate, and includes every body corporate, howsoever incorporated, and whether under the laws of Queensland or elsewhere, and wherever its head or principal office or principal place of business may be.

improved value, in relation to land, means the capital sum which the fee simple of the land might be expected to realise if offered for sale on such reasonable terms and conditions as a bona fide seller would require.

improvements, in relation to land, means improvements thereon or appertaining thereto whether visible or invisible and made or acquired by the owner or the owner's predecessor in title, and includes all such destruction of suckers and seedlings as is incidental to the destruction of timber or mallee, and also includes the destruction of other vegetable growths and of animal pests on the land to the extent to which such destruction retains its utility, but does not include the destruction by any person of any such growths or pests which are allowed to establish themselves on the land during the owner's ownership, except to the extent (if at all) to which it restores wholly or partly so much of the utility of a previous improvement in the nature of the destruction of such growths or pests as is, by the subsequent provisions of this definition, deemed to have been lost, and any improvement consisting of the destruction of such growths or pests, by whomsoever the same may be effected, shall be deemed to have lost its utility to the extent to which, after it has been made, other growths or pests, as the case may be, are allowed to establish themselves on the land.

joint owners means persons who own land jointly or in common, whether as partners or otherwise, and includes persons who have a life or greater interest in shares of the income from the land.

land tax means land tax levied under section 8.

member, of a person's family, means each of the following—

- (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 paragraph (d) or (e).

mortgage includes any charge whatsoever upon land, or any interest therein, howsoever created, for the securing of money.

mortgagee includes every person entitled at law or in equity to a mortgage or any part thereof.

non-PPR purpose see section 3EA(1)(b).

notice means written notice.

objection, for an assessment, see the Administration Act, schedule 2.

owner see section 3B.

parcel means an area of land that is the subject of a separate valuation made by the chief executive under the *Valuation of Land Act 1944*.

parcel of land has the same meaning as parcel.

penalty tax see the Administration Act, section 58(1).

post-commencement liability, for part 9, division 5, see section 67.

pre-amended Act, for part 9, division 5, see section 67.

pre-commencement act or omission, for part 9, division 5, see section 67.

pre-commencement liability, for part 9, division 5, see section 67.

previous, for part 9, division 5, see section 67.

proprietary company see the Corporations Act, section 9.

relevant proprietary company means a proprietary company (other than an exempt foreign company) no share or interest in which is held by a body corporate (other than another proprietary company that is not an exempt foreign company), whether directly or through interposed companies or trusts.

relevant unimproved value of land, for a financial year, means—

- (a) if section 3G applies—the capped value of the land for the financial year; or
- (b) otherwise—the lesser of the following—
 - (i) the unimproved value of the land that applies for the financial year;
 - (ii) the averaged unimproved value of the land for the financial year.

residential area means a building, part of a building, or another place of accommodation, that is used, or, if not being used, is available for use, for residential purposes.

Examples—

a house, home unit, flat or granny flat, manufactured home within the meaning of section 13, or an outbuilding associated with a house

residential care see the *Aged Care Act 1997* (Cwlth), section 41-3.

residential care service see the *Aged Care Act 1997* (Cwlth), schedule 1.

retirement village has the meaning given under the *Retirement Villages Act 1999*, section 5.

spouse see section 3BA.

tax see the Administration Act, schedule 2.

taxpayer see the Administration Act, schedule 2.

tenancy agreement includes any of the following—

- (a) a lease or licence;
- (b) an agreement or arrangement about boarding or lodging for a person.

time-sharing scheme means a scheme, undertaking or enterprise participants in which are, or may become, entitled to use, occupy or possess, for 2 or more periods during the period for which the scheme, undertaking or enterprise is to operate, property to which the scheme, undertaking or enterprise relates.

trustee, in addition to every person appointed or constituted trustee by act of parties, or by order or declaration of a court, or by operation of law, includes—

- (a) an executor or administrator, guardian, committee, receiver, or liquidator, and any public officer acting as curator in intestacy or insanity; and
- (b) every person having or taking upon himself or herself the administration or control of land affected by any express or implied trust, or acting in any fiduciary capacity, or having the possession, control, or management of the land of a person under any legal or other disability.

unimproved value see sections 3C and 3CA.

value of improvements see section 3D.

3 Relationship of Act with Administration Act

- (1) This Act does not contain all the provisions about land tax.
- (2) The Administration Act contains provisions dealing with, among other things, each of the following—
 - (a) assessments of tax;
 - (b) payments and refunds of tax;

[s 3A]

- (c) imposition of interest and penalty tax;
- (d) objections and appeals against assessments of tax;
- (e) record keeping obligations of taxpayers;
- (f) investigative powers, offences, legal proceedings and evidentiary matters;
- (g) service of documents.

Note—

Under the Administration Act, section 3, that Act and this Act must be read together as if they together formed a single Act.

3A Meaning of *absentee*

- (1) An ***absentee*** is a person who does not ordinarily reside in Australia or an external Territory.
- (2) An ***absentee*** includes a person who—
 - (a) can not satisfy the commissioner that he or she ordinarily resides in Australia or an external Territory; and
 - (b) at the date when the ownership of the person's land is decided for this Act—
 - (i) is absent from Australia and the external Territories; or
 - (ii) has been absent from Australia and the external Territories during more than half of the previous year.
- (3) An ***absentee*** does not include—
 - (a) a public officer of the Commonwealth or of a State who is absent in the performance of the public officer's duty; or
 - (b) an individual (the ***employee***) employed by an employer in Australia or an external Territory for a continuous period of 1 year immediately before the employee's absence, if the commissioner is satisfied that—

- (i) the employee is absent in the performance of the employee's duty for his or her employer; and
- (ii) the duration of the employee's absence will not be longer than 5 years.

3AA Meaning of *averaged unimproved value*

- (1) The *averaged unimproved value*, of land, for a financial year, is—
 - (a) if, in addition to the land having an unimproved value that applies for the financial year, the land had unimproved values that applied for each of the previous 2 financial years—the amount calculated as the average of the 3 unimproved values; or
 - (b) in any other case—an amount equal to the unimproved value of the land that applies for the financial year multiplied by the averaging factor for the financial year.
- (2) In this section—

averaging factor, for a financial year, means the number calculated, to 2 decimal places, using the formula—

$$\frac{T}{3V}$$

where—

T means the total of the unimproved values, applicable for the financial year and the previous 2 financial years, for all land for which a valuation under the *Valuation of Land Act 1944* was entered on a valuation roll under that Act at the 30 June immediately before each of the years, being the unimproved values of the land at those times;

V means the total of the unimproved values, applicable for the financial year, for all land for which a valuation under the *Valuation of Land Act 1944* was entered on a valuation roll under that Act at the 30 June immediately before the year, being the unimproved values of the land at that time.

3B Meaning of *owner*

- (1) The ***owner*** of land includes every person—
 - (a) other than a mortgagee in possession, who is, jointly or severally, entitled to—
 - (i) the land for an estate of freehold in possession; or
 - (ii) receive, or has received, the rents and profits from the land; or
 - (b) who is taken to be the owner under this Act.
- (2) The person who is receiving the rents and profits of the land is taken to be the ***owner*** of the land while that receipt continues even though that person may have made some disposition of the land.
- (3) If an agreement has been made for the sale of land, whether or not the agreement has been completed by conveyance—
 - (a) the seller is taken to be the ***owner*** of the land until possession of the land is delivered to the buyer; and
 - (b) the buyer is taken to be the ***owner*** of the land as soon as the buyer obtains possession of the land.
- (4) However, the fact that a person is taken to be the ***owner*** of land under subsection (2) or (3) does not exclude someone else from being the ***owner***.

3BA Meaning of *spouse*

- (1) A person's ***spouse*** is the person's—
 - (a) husband or wife; or
 - (b) de facto partner.
- (2) However, for subsection (1)(b), a person is a de facto partner of another person only if they are living together as a couple on a genuine domestic basis within the meaning of the *Acts Interpretation Act 1954*, section 32DA, and, for at least 2 years, have so lived together as a couple.

- (3) This section applies despite the *Acts Interpretation Act 1954*, section 32DA(6).

3C Meaning of *unimproved value*

- (1) In relation to unimproved land, ***unimproved value*** means the capital sum which the fee simple of the land might be expected to realise if offered for sale on such reasonable terms and conditions as a bona fide seller would require.
- (2) In relation to improved land, ***unimproved value*** means the capital sum which the fee simple of the land might be expected to realise if offered for sale on such reasonable terms and conditions as a bona fide seller would require, assuming that, at the time as at which the value is required to be ascertained for the purposes of this Act, the improvements did not exist.
- (3) However, the unimproved value shall in no case be less than the sum that would be obtained by deducting the value of improvements from the improved value at the time as at which the value is required to be ascertained for the purposes of this Act.
- (4) However, the restrictions and limitations in any certificate of title or deed of grant in respect of any racecourse shall be disregarded in ascertaining the unimproved value of the land of the racecourse concerned.

3CA Discounting unimproved value of subdivided land in particular cases

- (1) This section applies to a parcel of land if—
- (a) the parcel is one of the parts into which a larger parcel of land has been subdivided; and
 - (b) the person who subdivided the land (the ***subdivider***) was, when the land was subdivided, the owner of the parcel; and
 - (c) when the land was subdivided, the parcel was not developed land; and

[s 3D]

- (d) since the land was subdivided, the parcel has been held for sale; and
- (e) the parcel is not a balance lot; and
- (f) at midnight on 30 June—
 - (i) the subdivider is still the owner of the parcel; and
 - (ii) the parcel is still not developed land.
- (2) For levying land tax on the parcel for the following financial year, a reference to the unimproved value of the parcel is a reference to the value that, apart from this section, would be the unimproved value of the parcel, discounted by 40%.
- (3) For this section, land is taken to be subdivided when a plan of subdivision, providing for the division of the land into lots, is registered under the *Land Title Act 1994*.
- (4) Subsection (2) does not apply to a parcel of land—
 - (a) if the parcel is included in a valuation under the *Valuation of Land Act 1944*, section 34; or
 - (b) unless the parcel is 1 of at least 6 parcels of land in Queensland, owned by the subdivider, to which subsection (1) applies.
- (5) In this section—
 - balance lot*** means a parcel of land that is—
 - (a) one of the parts into which land has been subdivided; and
 - (b) being held by the subdivider for further subdivision.
 - developed land*** means land improved, or being improved, by the construction of a building or other facility reasonably capable of being used.

3D Meaning of *value of improvements*

- (1) In relation to land, *value of improvements* means the added value which the improvements give to the land at the time as at which the value is required to be ascertained for the

purposes of this Act, irrespective of the cost of the improvements; including in such added value the value of any hotel licence the value of which has been included in the improved value.

- (2) However, the added value shall in no case exceed the amount that should reasonably be involved in effecting, at the time as at which the value is required to be ascertained for the purposes of this Act, improvements of a nature and efficiency equivalent to the existing improvements.

3E When land is a principal place of residence

- (1) In respect of any year in respect of which land tax is leviable or payable, land is not used as the principal place of residence of a person unless—
 - (a) that land and no other land has, for the period of 6 months immediately preceding the time when the ownership of land for the purposes of this Act is determined, been continuously used for residential purposes by the person (whether alone or with other persons); or
 - (b) in any other case—the commissioner is satisfied the land is used as the principal place of residence of the person (whether alone or with other persons).
- (1A) Subsection (1)(a) applies subject to section 3EAA.
- (2) If there is not more than 1 family letting in relation to the land, the family letting—
 - (a) is taken to be included in the use of the land as the person's principal place of residence; and
 - (b) is not a use of the land for a non-PPR purpose.
- (3) For subsection (2), there is a family letting in relation to the land if each of the following applies—
 - (a) the land is used as the principal place of residence of a person (the *principal resident*) under subsection (1)(a) or (b);

[s 3EAA]

- (b) the principal resident has given a member of the principal resident's family the right to live on the land under a tenancy agreement;
 - (c) 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;
 - (d) the family member mentioned in paragraph (b)—
 - (i) uses the leased area for residential purposes; and
 - (ii) has not given the right to occupy any part of the leased area to another person under a tenancy agreement;
 - (e) the rent payable for the leased area is not more than the market rent for the area.
- (4) However, there is no family letting in relation to the land if—
- (a) the leased area is 1 of 3 or more flats in a building; and
 - (b) the leased area is not used for residential purposes by the principal resident.
- (5) To remove any doubt, it is declared that land may be used as a person's principal place of residence even if the land is also used for another purpose.

3EAA Land not continuously used for residential purposes

- (1) This section states the circumstances in which land is taken to be used as the principal place of residence of a person despite the land not being continuously used for residential purposes by the person during the period (the *relevant period*) mentioned in section 3E(1)(a).
- (2) The land is taken to be used as the principal place of residence of the person during the relevant period if during the whole or part of the period—
 - (a) the person resided at a hospital as an inpatient of the hospital; or

- (b) the person received residential care at a residential care service; or
 - (c) the person resided on other land that is not owned by the person with, and was under the care of, someone else.
- (3) Subject to subsection (4), subsection (2) does not apply if income has been derived from the use of the land during the period of 1 year (the *1 year period*) immediately preceding the time when the ownership of land for the purposes of this Act is determined.
- (4) Income may be derived from the use of the land during the 1 year period only if—
 - (a) the income is derived from a lease, licence or other arrangement under which a person has a right to occupy the land and the total period for which the right of occupation is conferred is not more than 6 months of the 1 year period; or
 - (b) the income is derived from a lease, licence or other arrangement under which a person has a right to occupy the land, and the income is not more than is reasonably required to cover the following—
 - (i) rates and other charges levied on the land by the local government for the land;
 - (ii) maintenance expenses for the land.
- (5) The maximum period for which a person may be taken under subsection (2) to use land as the principal place of residence of the person is 6 years starting at the end of the last period of at least 6 consecutive months during which the land was actually used as the principal place of residence of the person.

3EA When land is used for a substantial non-PPR purpose

- (1) This section applies if—
 - (a) land is used as the principal place of residence of a person (the *principal resident*) in relation to a financial year; and

[s 3EA]

- (b) the commissioner is satisfied that, on 30 June immediately preceding the financial year, the land was also being used for a purpose (a ***non-PPR purpose***) other than as the principal resident's principal place of residence.
- (2) For deciding if the land is exempt from taxation under this Act or working out the allowable PPR deduction, the commissioner must decide whether the non-PPR purpose is a substantial non-PPR purpose, having regard to each of the following factors—
 - (a) whether a person other than the principal resident has been given a right to occupy any part of the land under a tenancy agreement;
 - (b) 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 principal place of residence, carries out work on the land as an employee or contractor, other than work related to the land itself or a building situated on the land;
 - (c) the extent to which a person uses the land, or has set the land aside for use, for a non-PPR purpose;
Examples—
 - 1 Two rooms of a house on the land are set aside for a hairdressing business.
 - 2 A shed on the land is used for a repair business.
 - 3 A retail shop is operated at the front of a house on the land.
 - (d) whether the gross income generated during the most recently ended financial year from business or an income producing activity on the land is more than—
 - (i) an amount prescribed under a regulation; or
 - (ii) if no amount is prescribed under a regulation—\$30 000;
 - (e) any other relevant matter.

- (3) However, the commissioner must decide the non-PPR purpose is not a substantial non-PPR purpose if the only relevant factors are 1 or more of the following—
- (a) there is not more than 1 allowable letting for the land;
 - (b) a person who resides on the land carries out work on the land, other than excluded work, as an employee under an arrangement with the person's employer.
- (4) In this section—

allowable letting means a person (the ***occupant***) other than the principal resident has been given the right to occupy an allowable residential area on the land under a tenancy agreement, if—

- (a) the area is used by the occupant for residential purposes; and
- (b) the occupant has not given the right to occupy any part of the area to another person under a tenancy agreement; and
- (c) the rent payable for the area is not more than the market rent for the area.

allowable residential area means a residential area that is not more than the prescribed area, except a residential area that—

- (a) is 1 of 3 or more flats in a building; and
- (b) is not used for residential purposes by the principal resident.

excluded work means work involving use of the land for a purpose for which, or in a manner in which, residential land is not ordinarily used.

Example of work that would be excluded work—

manufacturing work carried out in a shed

Example of work that would not be excluded work—

office work carried out under a telecommuting arrangement in a home study

prescribed area means—

[s 3F]

- (a) the area prescribed under a regulation; or
- (b) if no area is prescribed under a regulation—28m².

3F Who are the beneficiaries of a trust

- (1) Where for the purposes of this Act it is necessary to determine who were the beneficiaries of a trust as at midnight on a 30 June—
 - (a) in the case of a trust other than a discretionary trust—the beneficiaries shall include every person who was a beneficiary of the trust during the period of 12 months immediately preceding that time; or
 - (b) in the case of a discretionary trust—the beneficiaries shall be those persons in whose favour a power of appointment has been exercised by any person during the period of 12 months immediately preceding that time.
- (2) In subsection (1)—
discretionary trust means a trust over the property of which any person has a power of appointment.
- (3) In this Act, a reference to a beneficiary of a trust shall be taken to refer to a person entitled to a beneficial interest in land or income derived from land that is the subject of the trust.

3G Capping of value for particular years

- (1) This section applies in relation to the land tax levied for each of the following financial years (the ***relevant years***)—
 - the financial year starting 1 July 2007
 - the financial year starting 1 July 2008
 - the financial year starting 1 July 2009.
- (2) This section applies to a parcel of land, for the land tax levied for a relevant year, if—

- (a) section 3CA does not apply for levying land tax on the land for the relevant year; and
 - (b) the land had an unimproved value that applied for the previous financial year; and
 - (c) the uncapped value of the land for the relevant year is more than 150% of the relevant unimproved value of the land for the previous financial year.
- (3) The ***capped value*** of the land for the relevant year is 150% of the relevant unimproved value of the land for the previous financial year.
- (4) In this section—
- uncapped value*** of land, for a relevant year, means the lesser of the following—
- (a) the unimproved value of the land that applies for the relevant year;
 - (b) the averaged unimproved value of the land for the relevant year.

Part 3 The land tax

7 Application of Act to all alienated land

- (1) This Act applies to all lands within Queensland which, whether before or after the passing of this Act, have been alienated from the Crown for an estate in fee simple.
- (2) This Act shall not apply to any land in process of alienation from the Crown or which has been contracted to be so alienated until a deed of grant in fee simple for the same has been issued.

[s 8]

8 Land tax on relevant unimproved value

Subject to this Act, land tax shall be levied and paid upon the relevant unimproved value of all lands within Queensland which are owned by taxpayers, and which are not exempt from taxation under this Act.

9 Amounts and rates of land tax

The amounts and rates of land tax are—

- (a) for land owned by an individual (otherwise than in the capacity of trustee) who is not an absentee—the amounts and rates stated in schedule 1, column 2, opposite the taxable value of the land stated in schedule 1, column 1; and
- (b) for land owned by a company, absentee or trustee—the amounts and rates stated in schedule 2, column 2, opposite the taxable value of the land stated in schedule 2, column 1.

10 Levy of land tax

Land tax may be levied for each financial year.

11 Taxable value

- (1) Land tax shall be payable by every owner of land upon the taxable value of all the land owned by the owner, and not exempt from taxation under this Act.
- (2) The taxable value of all of the land of an owner is the amount of the relevant unimproved value of such land or, where such land comprises 2 or more parcels, the aggregate of the relevant unimproved values of those parcels respectively less any deduction allowable in accordance with this Act.
- (3) In calculating the taxable value of all land owned by an individual (otherwise than in the capacity of trustee) who is not an absentee, an amount equal to the relevant unimproved value of the land, or the part of the land, being used solely for

the business of agriculture, pasturage or dairy farming is to be deducted.

- (5) In calculating the taxable value of all land owned by a person who is neither—
- (a) an absentee or a company (other than a relevant proprietary company or an exempt charitable institution); nor
 - (b) in the person's ownership of the land, a trustee of a trust of which an absentee or a company (other than a relevant proprietary company or an exempt charitable institution) is a beneficiary in the first instance or through a series of trusts;

the amount (if any) under subsection (6) is to be deducted.

- (5A) In this section—

exempt charitable institution has the meaning given by section 13A.

- (6) The amount is an amount equal to the relevant unimproved value of the land, or the part of the land, being used solely for the business of agriculture, pasturage or dairy farming.
- (6AA) A person is not entitled to a deduction under both subsections (3) and (5).
- (6A) In addition to any deduction allowable under subsection (3), if land comprising 1 parcel is owned by an individual otherwise than in the capacity of a trustee and is used as the individual's principal place of residence but is not exempt under the provisions of section 13(1)(h), in calculating the taxable value of all land owned by the individual the allowable PPR deduction must be deducted.
- (6D) Where a person (other than a person who is an absentee) is an owner of land in the capacity of trustee and that land comprises 1 parcel that is used as the principal place of residence of all the beneficiaries of the relevant trust who were such beneficiaries at midnight on 30 June immediately preceding the financial year in and for which the land tax is levied, in calculating the taxable value of all land of which the

[s 11B]

person is owner in that capacity the allowable PPR deduction must be deducted.

(6F) A trustee of a trust shall not be allowed the benefit of a deduction under subsection (6D) where—

- (a) the trustee of another trust has obtained the benefit of such a deduction or the benefit of a deduction under section 11B(3A); or
- (b) in calculating the amount of land tax payable by a company under section 11C(1) account was taken of a home unit which is used as the principal place of residence of all the beneficiaries of a trust;

and a beneficiary of the firstmentioned trust bears to a beneficiary of a trust referred to in paragraph (a) or (b) the relationship of mother, father, sister, brother, spouse, stepmother, stepfather, stepsister or stepbrother unless the commissioner is satisfied that the firstmentioned trust and a trust referred to in paragraph (a) or (b) were not established by or on the instructions of the same person.

11B Provisions relating to land comprised in a building units plan etc.

- (1) For all purposes in relation to the imposition, assessment or recovery of land tax in relation to land comprised in a parcel, the following provisions shall have effect—
 - (a) the relevant unimproved value of the land comprised in a parcel shall be apportioned by the commissioner between the lots comprised in the parcel in proportion to the lot entitlements of the respective lots as shown on the registered plan;
 - (b) the body corporate shall not be liable in respect of the parcel for land tax;
 - (c) subject to any concessions or exemptions which may be applicable, each lot shall be deemed to be a separate parcel of land with a relevant unimproved value equal to that apportioned to it under paragraph (a);

- (d) in the case of a building units plan—
 - (i) subsections (2) and (3) apply to a lot deemed to be a separate parcel of land under paragraph (c) in lieu of sections 11(6A) and 13(1)(h) where the owner of the land is such otherwise than in the capacity of trustee; and
 - (ii) subsection (3A) applies to a lot deemed to be a separate parcel of land under paragraph (c) in lieu of section 11(6D) where the owner of the land is such in the capacity of trustee;
 - (e) in the case of a group titles plan—sections 11(6A), 11(6D), 13(1)(h) and 13(3) apply to the parcel and for the purpose of such application each lot together with the portion of the common property appurtenant thereto that bears to the whole of the common property the same proportion as the undivided share of the owner of the lot bears to the whole estate in the common property shall be taken to be 1 parcel owned by that owner.
- (2) In addition to any deduction allowable under section 11(3) where an owner owns a lot (otherwise than in the capacity of trustee), deemed to be a separate parcel of land under subsection (1)(c) and shown on a building units plan, that is used as the owner's principal place of residence but that lot is not exempt under subsection (3), in calculating the taxable value of all land owned by the owner the allowable PPR deduction must be deducted.
 - (3) A lot, deemed to be a separate parcel of land under subsection (1)(c) and shown on a building units plan is exempt from taxation under this Act if—
 - (a) the lot is owned by a person other than in the capacity of trustee; and
 - (b) the lot is used by the person as the person's principal place of residence and is not used for a substantial non-PPR purpose; and

[s 11B]

- (c) the person owns no other land in Queensland and is not taken under a provision of this Act to own any other land in Queensland.
- (3A) Where a lot is deemed to be a separate parcel of land under subsection (1)(c) and is shown on a building units plan and is owned by a person in the person's capacity as trustee and is used as the principal place of residence of all the beneficiaries of the relevant trust who were such beneficiaries at midnight on 30 June immediately preceding the financial year in and for which the land tax is levied, in calculating the taxable value of all land owned by the person in the person's capacity as such trustee the allowable PPR deduction must be deducted.
- (3B) A trustee of a trust shall not be allowed the benefit of a deduction under subsection (3A) where—
 - (a) the trustee of another trust has obtained the benefit of that deduction or the benefit of a deduction under section 11(6D); or
 - (b) in calculating the amount of land tax payable by a company under section 11C(1) account was taken of a home unit which is used as the principal place of residence of all the beneficiaries of a trust;

and a beneficiary of the firstmentioned trust bears to a beneficiary of a trust referred to in paragraph (a) or (b) the relationship of mother, father, sister, brother, spouse, stepmother, stepfather, stepsister or stepbrother unless the commissioner is satisfied that the firstmentioned trust and a trust referred to in paragraph (a) or (b) were not established by or on the instructions of the same person.
- (4) In this section, the following have the meanings assigned to them by the *Building Units and Group Titles Act 1980*—
body corporate, building units plan, common property, group titles plan, lot, lot entitlement, parcel and registered plan.

11BA Provisions relating to scheme land for a community titles scheme

(1) For the imposition, assessment or recovery of land tax in relation to scheme land for a community titles scheme, the following provisions apply—

- (a) the relevant unimproved value for each lot included in the scheme must be determined on the basis of an apportionment of relevant unimproved value in the way provided for in the *Body Corporate and Community Management Act 1997*;

Editor's note—

See the *Body Corporate and Community Management Act 1997*, chapter 4 (Administrative matters), part 1 (Valuation, rating and taxation).

- (b) the body corporate for the scheme is not liable for land tax in relation to the scheme land;
- (c) subject to any concessions or exemptions which may be applicable, each lot included in the scheme is taken to be a separate parcel of land with a relevant unimproved value calculated under paragraph (a);
- (d) if a lot mentioned in paragraph (c) is, under the *Land Title Act 1994*, a lot on a building format plan of subdivision or volumetric format plan of subdivision, and, if on a volumetric format plan of subdivision, wholly contained within a building—
- (i) subsections (2) and (3) apply to the lot instead of sections 11(6A) and 13(1)(h) if the owner holds the lot other than in the capacity of trustee; and
- (ii) subsection (4) applies to the lot instead of section 11(6D) if the owner holds the lot in the capacity of trustee;
- (e) if a lot mentioned in paragraph (c) is not a lot to which, under paragraph (d), subsections (2) to (4) apply—
- (i) sections 11(6A), 11(6D), 13(1)(h) and 13(3) apply to the lot; and

- (ii) for applying the provisions mentioned in subparagraph (i), each lot included in the scheme, together with the portion of the common property for the scheme that bears to the whole of the common property the same proportion as the interest schedule lot entitlement for the lot bears to the total of the interest schedule lot entitlements for the scheme is taken to be 1 parcel owned by that owner.
- (2) In addition to any deduction allowable under section 11(3), if an owner owns a lot to which, under subsection (1)(d), this subsection applies (otherwise than in the capacity of trustee), taken to be a separate parcel of land under subsection (1)(c), that is used as the owner's principal place of residence but the lot is not exempt under subsection (3), in calculating the taxable value of all land owned by the owner the allowable PPR deduction must be deducted.
- (3) A lot to which, under subsection (1)(d), this subsection applies, taken to be a separate parcel of land under subsection (1)(c), is exempt from taxation under this Act if—
 - (a) the lot is owned by a person other than in the capacity of trustee; and
 - (b) the lot is used by the person as the person's principal place of residence and is not used for a substantial non-PPR purpose; and
 - (c) the person owns no other land in Queensland and is not taken under a provision of this Act to own any other land in Queensland.
- (4) If a lot to which, under subsection (1)(d), this subsection applies, is taken to be a separate parcel of land under subsection (1)(c) and is owned by a person in the person's capacity as trustee and is used as the principal place of residence of all the beneficiaries of the relevant trust who were beneficiaries of the trust at midnight on 30 June immediately preceding the financial year in and for which the land tax is levied, in calculating the taxable value of all land

owned by the person in the person's capacity as trustee the allowable PPR deduction must be deducted.

- (5) A trustee of a trust (the ***first trust***) must not be allowed the benefit of a deduction under subsection (4) if—
- (a) the trustee of another trust (the ***other trust***) has obtained the benefit of that deduction or the benefit of a deduction under section 11(6D); or
 - (b) in calculating the amount of land tax payable by a company under section 11C(1) account was taken of a home unit which is used as the principal place of residence of all the beneficiaries of a trust (also the ***other trust***);

and a beneficiary of the first trust bears to a beneficiary of the other trust the relationship of mother, father, sister, brother, spouse, stepmother, stepfather, stepsister or stepbrother unless the commissioner is satisfied that the first trust and the other trust were not established by or on the instructions of the one person.

- (6) In this section, the following words have the meanings given by the *Body Corporate and Community Management Act 1997*—
- body corporate
 - community titles scheme
 - included in
 - interest schedule lot entitlement
 - lot
 - scheme land.

11C Deduction—home unit companies

- (1) Subject to this section, but notwithstanding any other provision of this Act, the amount of land tax payable in respect of land owned by a company in which all the issued shares are owned by persons each of whom, by virtue of the person's shares, has an exclusive right to occupy a part of a

[s 11C]

building situated on land owned by the company is the amount that would otherwise be payable less, in respect of the home units forming part of the building, an amount calculated as follows—

a x t

where—

a means the proportion of the relevant unimproved value of the land on which the building is situated that is, pursuant to the regulations, notionally occupied by home units.

t means the amount of land tax which would be payable by the company in respect of that land.

- (1A) For the purposes of this section, the amount that would otherwise be payable is *t*, calculated as follows—
- (a) divide the relevant unimproved value of the company land by the number of units on the land;
 - (b) ascertain the tax payable on that amount;
 - (c) multiply the tax payable on that amount by the number of units.
- (2) Except where the commissioner in the commissioner's absolute discretion determines otherwise, subsection (1) does not apply in respect of home units that form part of a building unless the company lodges with the commissioner, in the prescribed manner and within the prescribed time, a return setting forth such information as is prescribed.
- (2A) Where a home unit is used as the principal place of residence of all the beneficiaries of a trust referred to in subsection (4), definition *home unit*, paragraph (b) and a beneficiary of that trust bears to a beneficiary of another trust the relationship of mother, father, sister, brother, spouse, stepmother, stepfather, stepsister or stepbrother and the trustee of that other trust has obtained the benefit of a deduction under section 11(6D) or 11B(3A), in calculating the amount of land tax payable by a company under this section and notwithstanding anything else contained in this section that home unit shall be taken not to be a home unit unless the commissioner is satisfied that the

trusts were not established by or on the instructions of the same person.

- (2B) Where a home unit is used as the principal place of residence of all the beneficiaries of a trust referred to in subsection (4), definition *home unit*, paragraph (b) and a beneficiary of that trust bears to a beneficiary of another trust or the beneficiaries of other trusts the relationship of mother, father, sister, brother, spouse, stepmother, stepfather, stepsister or stepbrother and the firstmentioned trust and that other trust or, as the case may be, those other trusts were established by or on the instructions of the same person and the property or part of the property the subject of that other trust or those other trusts consists of shares which entitle the holder thereof to the exclusive use of a unit or units and that unit is a home unit or, as the case may be, those units are home units, in calculating the amount of land tax payable by a company or companies under this section and notwithstanding anything else contained in this section only 1 of the home units referred to in this subsection (being the one selected by the commissioner for the purpose) shall be taken to be a home unit.
- (3) Regulations may be made under section 61 with respect to the following—
- (a) providing, for the purposes of subsection (1), for the method of determining the proportion of the relevant unimproved value of the land on which the building is situated that is to be taken as being notionally occupied by the home units;
 - (b) providing for proof (to the satisfaction of the commissioner), to be supplied as to the floor area of each home unit;
 - (c) providing for a return referred to in subsection (2) to contain or to be accompanied by a statement containing the prescribed information completed by each person who, by virtue of the person's shares in the company, had an exclusive right to occupy a home unit at midnight on 30 June immediately preceding the financial year in and for which the land tax is levied.

[s 11D]

- (4) In this section—

home unit means a unit that—

- (a) forms part of a building comprising 2 or more units; and
- (b) is used as the person's principal place of residence by a person entitled so to do by reason of the person being the holder of shares in a company that owns the parcel of land on which the building is situated or, where those shares are held in trust, is used as the principal place of residence of all the beneficiaries of the trust who were such beneficiaries at midnight on 30 June immediately preceding the financial year in and for which the land tax is levied.

unit means a room or suite of rooms constructed, designed or adapted for use as a dwelling.

- (5) This section applies whether the land on which the building is situated is owned by the company in the capacity of a trustee or in any other capacity.

11D Time-sharing—lots comprised in building units plan or group titles plan

- (1) Where a time-sharing scheme is or has been implemented in respect of all lots comprised in a parcel the person for the time being having the management of the scheme shall be deemed to be the owner of that parcel and be liable for land tax accordingly.
- (2) Where a time-sharing scheme is or has been implemented in respect of some but not all lots comprised in a parcel the lots in respect of which the time-sharing scheme is implemented shall together be deemed to form 1 lot with a lot entitlement equal to the aggregate of the lot entitlements of those lots and the person for the time being having the management of the scheme shall be deemed to be the owner of that lot and be liable for land tax accordingly.
- (3) For the purpose of levying land tax on land contained in a parcel or lot to which this section applies the person deemed

to be the owner of the parcel or lot shall be deemed not to own any other land in Queensland.

- (4) Where a person pays land tax by reason of the person being deemed to be the owner—
 - (a) of a parcel under subsection (1)—the owners of each lot comprised in the parcel shall be indebted to that person for an amount that bears to the amount of land tax paid the same proportion as the lot entitlement of the lot bears to the aggregate lot entitlements of all lots comprised in the parcel; or
 - (b) of a lot under subsection (2)—the owners of each lot in respect of which the time-sharing scheme was implemented shall be indebted to that person for an amount that bears to the amount of land tax paid the same proportion as the lot entitlement of their lot bears to the aggregate lot entitlement of the lots in respect of which the time-sharing scheme was implemented.
- (5) Section 11(3) or (6A) does not apply to land deemed to be owned by a person under this section.
- (6) In this section the following have the meanings assigned to them by the *Building Units and Group Titles Act 1980*—
lot, lot entitlement and parcel.

11DA Time-sharing—lots included in community titles schemes

- (1) If a time-sharing scheme is or has been implemented in respect of all lots included in a community titles scheme the person for the time being having the management of the time-sharing scheme is taken to be the owner of the scheme land for the community titles scheme and is liable for land tax accordingly.
- (2) If a time-sharing scheme is or has been implemented in respect of some but not all lots included in a community titles scheme, the lots in respect of which the time-sharing scheme is implemented are together taken to form 1 lot with an interest schedule lot entitlement equal to the aggregate of the

[s 11DA]

interest schedule lot entitlements of those lots, and the person for the time being having the management of the time-sharing scheme is taken to be the owner of that lot and is liable for land tax accordingly.

- (3) For levying land tax on land contained in scheme land or a lot to which this section applies, the person taken to be the owner of the scheme land or lot is taken not to own any other land in Queensland.
- (4) If a person pays land tax because the person is taken to be the owner—
 - (a) of scheme land under subsection (1)—the owner of each lot included in the community titles scheme is indebted to that person for an amount that bears to the amount of land tax paid the same proportion as the interest schedule lot entitlement of the lot bears to the aggregate interest schedule lot entitlements of all lots included in the community titles scheme; or
 - (b) of a lot under subsection (2)—the owner of each lot in respect of which the time-sharing scheme was implemented is indebted to that person for an amount that bears to the amount of land tax paid the same proportion as the interest schedule lot entitlement of the lot bears to the aggregate interest schedule lot entitlement of the lots in respect of which the time-sharing scheme was implemented.
- (5) Neither section 11(3) nor 11(6A) applies to land taken to be owned by a person under this section.
- (6) In this section, the following words have the meanings given by the *Body Corporate and Community Management Act 1997*—
 - body corporate
 - community titles scheme
 - included in
 - interest schedule lot entitlement

- lot
- scheme land.

11E Time-sharing—fee simple held by tenants in common

- (1) Where a time-sharing scheme is or has been implemented in respect of a parcel of land (not being land to which section 11D or 11DA applies) and each participant in that scheme is a proprietor of the land the person for the time being having the management of the scheme shall be deemed to be the owner of the aggregate of the shares in the land held by all the participants and be liable for land tax accordingly.
- (2) For the purpose of levying land tax on land to which this section applies the person deemed to be an owner of the land shall be deemed not to own any other land in Queensland.
- (3) Where a person pays land tax by reason of the person being deemed to be an owner of land under this section each participant in the time-sharing scheme shall be indebted to that person for an amount that bears to the amount of land tax paid the same proportion as the share held by that participant in the land in respect of which the scheme was implemented bears to the aggregate of the shares in the land held by all the participants.
- (4) Section 11(3) or (6A) does not apply to land deemed to be owned by a person under this section.
- (5) In this section—
proprietor means a person for the time being registered or entitled to immediate registration under the *Land Title Act 1994* as a proprietor of the estate in fee simple.

11EA Allowable deduction for principal place of residence

- (1) This section applies if a deduction is allowable under section 11(6A) or (6D), 11B(2) or (3A), or 11BA(2) or (4).
- (2) The amount to be deducted (the *allowable PPR deduction*) is—

[s 11EA]

- (a) if the land is used for a substantial non-PPR purpose—the amount equivalent to the proportion of the relevant unimproved value of the land worked out by the commissioner for subsection (4)(a); or
 - (b) if the land is not used for a substantial non-PPR purpose—the amount equivalent to the relevant unimproved value of the land.
- (3) However, if the owner of the land is a relevant joint owner, the allowable PPR deduction is the joint owner's proportion of the amount mentioned in subsection (2)(a) or (b).
- (4) The commissioner must apportion the relevant unimproved value of land used for a substantial non-PPR purpose between—
 - (a) the use of the land as a principal place of residence; and
 - (b) the use of the land for substantial non-PPR purposes.
- (5) For making the apportionment mentioned in subsection (4), the commissioner must have regard to—
 - (a) the proportion of the land used for the purposes mentioned in subsection (4)(a) and (b); and
 - (b) the extent to which the land is used for those purposes.
- (6) In this section—

individual interest, of a relevant joint owner of land, means the owner's interest in the land for which the owner is, under section 25, separately assessed.

proportion, of a relevant joint owner of land, means the proportion that is the same as the proportion that the owner's individual interest in the land bears to the total of all owners' interests in the land.

relevant joint owner, of land, means a joint owner who does not hold the land in the capacity of trustee.

12 When liability for tax arises

A liability for land tax arises for land owned at midnight on 30 June immediately preceding the financial year in and for which the tax is levied.

12A Effect of failure to notify commissioner of parting with ownership of land

Notwithstanding that a person has parted with ownership of land, where that person is required by this Act to give notice to the commissioner of the person parting with the ownership of that land, the commissioner may in the commissioner's absolute discretion, for the purpose of assessing land tax charged on that land, refuse to recognise that parting by that person with ownership of that land if such notice is not received by the commissioner before 31 July in the financial year in and for which land tax is levied next commencing after the date of that parting with ownership of that land and, where the commissioner does so refuse, the assessment of land tax charged on that land pursuant to the exercise of the commissioner's discretion shall not be challenged on the ground that the ownership of that land had been so parted with.

13 Land exempted from tax

- (1) The following lands shall be exempt from taxation under this Act, namely—
 - (a) land owned by the Commonwealth, the State or a local government or public authority unless the entity is subject to State taxation under an Act of the Commonwealth or a State;
 - (b) all land owned by or in trust for any friendly society registered under the laws relating to friendly societies;
 - (c) all land owned by or in trust for any trade union, provided such land is not used to carry on a business for pecuniary profit;

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- (d) vacant land owned by or held in trust for, an exempt charitable institution at 29 June 1989;
- (e) all land owned by or in trust for an exempt charitable institution and used predominantly for a qualifying exempt purpose;
- (f) vacant land (other than land mentioned in paragraph (d)) owned by, or held in trust for, an exempt charitable institution if the land is intended to be used for a qualifying exempt purpose within 3 years of acquisition or such extended period as the commissioner allows;
- (g) all land owned by or in trust for any person or society and used or occupied by that person or society solely as the site of—
 - (i) a building owned and occupied by a society, club, or association, not carried on for pecuniary profit; or
 - (ii) a public library, institute, or museum; or
 - (iii) a show ground; or
 - (iv) a public cemetery or public burial ground; or
 - (v) a public garden, public recreation ground, or public reserve; or
 - (vi) a public road; or
 - (vii) a fire brigade station;
- (h) land comprised in 1 parcel, if—
 - (i) the land is owned by a person who holds the land other than in the capacity of trustee; and
 - (ii) the land is used by the person as the person's principal place of residence and is not used for a substantial non-PPR purpose; and
 - (iii) the person owns no other land in Queensland and is not taken under another provision of this Act to own any other land in Queensland;

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- (i) land used for premises or facilities for residents of a retirement village;
 - (j) land held by the trustees of the estates of the late James O'Neil Mayne and Mary Emelia Mayne;
 - (k) land owned by a port authority and used by it as a commercial airport, to the extent the land is—
 - (i) used for a runway, taxiway, apron, road, vacant land, buffer zone or grass verge; or
 - (ii) identified in a land use plan approved under the *Transport Infrastructure Act 1994*, section 286 as land designated for a purpose mentioned in subparagraph (i); or
 - (iii) occupied by the Commonwealth or the State or an exempt Commonwealth authority or exempt State authority, other than a port authority;
 - (l) land used predominantly as a moveable dwelling park if more than 50% of sites in the moveable dwelling park are occupied, or solely available for occupation, for residential purposes for periods of more than 6 weeks at a time;
 - (m) land on which an aged care facility is located.
- (2) With respect to land which, under this section, is exempt from land tax, the exemption shall be limited to the owner specified in this section, and shall not extend to any other person who is the owner of any estate or interest in the land.
- (2A) If land mentioned in subsection (1)(d) is used for a purpose that is not a qualifying exempt purpose or is sold, the land is no longer exempt.
- (2B) If land mentioned in subsection (1)(f)—
- (a) is not used for a qualifying exempt purpose within the period set out in that paragraph; or
 - (b) is used for a purpose that is not a qualifying exempt purpose within the period set out in that paragraph; or
 - (c) is sold;

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it is no longer exempt.

- (2C) If land mentioned in subsection (2B) is sold, the owner before the sale is liable to the land tax that would have been payable from the date of acquisition of the land by the owner had it not been exempt.
- (3) Subsection (1)(h) shall not be so construed as to confer any benefit upon a joint owner of land, which is of a description to which that paragraph applies, who does not use that land as his or her principal place of residence.
- (4) A reference in subsection (1)(k) to land owned by a port authority and used by it as a commercial airport includes—
 - (a) land owned by a wholly owned subsidiary of a port authority that is used as a commercial airport; and
 - (b) airport land within the meaning given by the *Airport Assets (Restructuring and Disposal) Act 2008*.
- (4A) A reference in subsection (1)(k)(ii) to the *Transport Infrastructure Act 1994*, section 286 includes the *Airport Assets (Restructuring and Disposal) Act 2008*, chapter 3, part 1.
- (4B) Subsection (1)(k)(i) and (ii) stop applying to land on the earlier of—
 - (a) the coming into force of a development permit under the *Integrated Planning Act 1997* for the land for a use other than a use mentioned in subsection (1)(k)(i); or
 - (b) the start of development within the meaning of *Integrated Planning Act 1997*, other than reconfiguring a lot, for a use other than a use mentioned in subsection (1)(k)(i).
- (5) In this section—

aged care facility means a facility at which residential care is provided by an approved provider.

approved provider see the *Aged Care Act 1997* (Cwlth), schedule 1.

caravan see the *Residential Tenancies and Rooming Accommodation Act 2008*, section 7.

exempt Commonwealth authority means an authority established under a Commonwealth law and exempted, under that or another Commonwealth law or a law of the State, from paying land tax.

exempt State authority means an authority established under a law of the State and exempted, under that or another law of the State or a law of the Commonwealth, from paying land tax.

manufactured home means a structure, other than a caravan or tent, that—

- (a) has the character of a dwelling house; and
- (b) is designed to be able to be moved from 1 position to another; and
- (c) is not permanently attached to land.

moveable dwelling park means a place where caravans or manufactured homes are situated for occupation on payment of consideration.

port authority see *Transport Infrastructure Act 1994*, schedule 6.

qualifying exempt purpose means—

- (a) an educational purpose; or
- (b) a public benevolent purpose; or
- (c) the conduct of a kindergarten or preschool; or
- (d) the relief of poverty; or
- (e) the care of sick, aged, infirm, afflicted or incorrigible persons or of children; or
- (f) activities of a religious nature; or
- (g) the provision of a residence for a minister or members of a religious order who is or are engaged in—

[s 13A]

- (i) activities of a religious or public benevolent nature;
or
- (ii) any of the pursuits mentioned in section 13A(1)(e);
or
- (h) for an institution to which section 13A(1)(f) applies—the purpose that was the institution’s principal object when the Minister declared it to be an exempt charitable institution; or
- (i) any 2 or more of the purposes specified; or
- (j) any other activity that the commissioner is satisfied is not primarily the carrying on of a business on a commercial basis, after considering—
 - (i) its relationship to the purpose of the exempt charitable institution; and
 - (ii) the way in which similar activities are carried on by other persons on a commercial basis.

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

13A Meaning of *exempt charitable institution*

(1) In section 13—

exempt charitable institution means—

- (a) the University of Queensland, Griffith University, Queensland University of Technology, James Cook University, Bond University Limited or an institution declared under a regulation to be a university; or
- (b) a constituent college of a university mentioned in paragraph (a); or
- (c) a tertiary educational institution approved under a regulation; or
- (d) a public benevolent institution; or

-
- (e) an institution, whose principal object is 1 or more of the following—
 - (i) the education of students in primary or secondary schools;
 - (ii) the conduct of a rural training school;
 - (iii) the conduct of a kindergarten or preschool;
 - (iv) the relief of poverty;
 - (v) the provision of care which relates to and is necessary for persons who are sick, aged, infirm, afflicted or incorrigible;
 - (vi) the provision of full-time care for the wellbeing and protection of children, including the provision of all necessary food, clothing and shelter; or
 - (f) an institution declared by the Minister (in the Minister's discretion) to be an exempt charitable institution whose principal object is of a charitable nature, promotes the public good and is not related to—
 - (i) a sporting, recreational, leisure or social matter; or
 - (ii) an object declared under a regulation; or
 - (g) a religious institution.
- (2) A regulation approving a tertiary educational institution may be made only if the institution—
- (a) is a public institution; or
 - (b) has a constitution that provides that—
 - (i) the income and property of the institution are to be used and applied only for the promotion of the objects of the institution and are not to be distributed in any way among its members; and
 - (ii) on dissolution the net assets of the institution after satisfaction of all liabilities must be transferred to an institution with similar objects.

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- (3) An institution is an institution within the meaning of subsection (1)(d) or (e) only if the constitution of the institution provides that—
 - (a) the income and property of the institution are to be used and applied only for the promotion of the objects of the institution and are not to be distributed in any way among its members; and
 - (b) on dissolution the net assets of the institution after satisfaction of all liabilities must be transferred to an institution with similar objects.
- (4) The Minister may have regard to the commercial activities of an institution in exercising the Minister's discretion under subsection (1)(f).

14 Meaning of *religious institution*

- (1) In section 13A, a *religious institution* is an institution that the commissioner is satisfied is a religious institution.
- (2) A *religious institution* includes an associated religious body that—
 - (a) appertains to or is controlled by a religious institution; and
 - (b) has the conduct of activities of a religious nature as its principal object.
- (3) The commissioner is entitled not to be satisfied that an institution is a religious institution if the members or followers of the institution do not subscribe to common articles of faith or beliefs that are formally documented.
- (4) The commissioner may, to satisfy himself or herself whether an institution is a religious institution, have regard to—
 - (a) whether the institution is formally constituted; and
 - (b) the number of members or followers of the institution in the State; and
 - (c) the period during which the institution has been established; and

- (d) whether the institution has a ministry that—
 - (i) is devoted to the propagation or practice of the faith or beliefs of the members or followers of the institution; and
 - (ii) regularly conducts religious services for religious worship or meditation for members or followers; and
 - (iii) undergoes a formal training program to qualify for the ministry; and
- (e) whether members or followers of the institution usually meet at a place that is clearly identifiable as a place where the members or followers meet to engage in religious worship or meditation.

14A Timber, minerals, and coal to be exempt from land tax

Land tax shall not be chargeable on the value of any timber on or metals, minerals, or coal in any land, and accordingly the valuation for the purposes of this Act of the unimproved value of any land shall not include the value of any timber on or metals, minerals, or coal in that land.

Part 4 Assessments and liability

17 Valuations of land

The commissioner may, if, as, and when the commissioner thinks fit, make or cause to be made valuations of any land.

21 Owner of freehold

The owner of any freehold estate less than the fee simple shall be deemed to be the owner of the fee simple, to the exclusion of any person entitled in reversion or remainder, and shall be

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assessed accordingly; and the commissioner shall have the same remedies against the land for the recovery of the tax as if the taxpayer were the owner of the fee simple.

23 Mortgages

- (1) No deduction from the unimproved value of any land shall be allowed in respect of any mortgage to which the land is subject, or in respect of any unpaid purchase money.
- (2) A mortgagor shall be assessed and liable for land tax as if the mortgagor were the owner of an unencumbered estate.

24 Mortgagees

- (1) A mortgagee, or other person owning any estate or interest in land by way of security for money, shall not be liable to land tax in respect of that mortgage, estate, or interest, but the commissioner may require a mortgagee to pay tax on behalf of the owner, and the mortgagee shall thereupon pay the same; and upon such payment shall have the right to recover the amount paid from the owner, and in addition such amount shall be deemed to be part of or added to the principal moneys advanced under the mortgage and shall be recoverable as such, with interest accordingly.
- (2) The mortgagee must pay the land tax required to be paid by the mortgagee under subsection (1).

Maximum penalty—20 penalty units.

25 Joint owners

- (1) Joint owners of land shall be severally assessed and liable in respect of the land (exclusive of the interest of any joint owner exempt under this Act), and the value of each owner's share shall be added to the value of all other land of which he or she is the owner.
- (2) Each joint owner of land shall be separately assessed and liable in respect of—

- (a) his or her individual interest in the land (as if he or she were the owner of a part of the land in proportion to his or her interest); and
 - (b) any other land owned by him or her in severalty; and
 - (c) his or her individual interests in any other land.
- (2A) However, where the jointly owned land is of a relevant unimproved value of \$50 000 or upwards, or where there are 5 or more joint owners of land, the commissioner may, if the commissioner considers it advisable to do so, make 1 assessment as if the land were owned by 1 person, but in such case the proportional assessment on the shares in the land shall not be added to the individual assessments of the joint owners.
- (2B) For the purposes of subsection (2A) lands which are held in severalty for an estate in fee simple by separate titles in the respective names of 2 or more persons shall be considered to be jointly owned by such persons if the lands are used by a partnership firm or company whereof such persons are members.
- (3) The commissioner may, for the purposes of this Act, declare any joint owner of land to be the agent or trustee of all other joint owners of the same land.

26 Land owned by companies

A company shall be assessed as the owner of all land owned by it.

26A Assessment of trustee

A trustee shall be assessed as if the land of which he or she is trustee were owned by 1 person.

26AB Assessment relief for trustee

Despite section 26A, a trustee for—

- (a) a person under the *Bankruptcy Act 1966* (Cwlth); or

[s 26B]

- (b) an incapacitated person within the meaning given by the *Public Trustee Act 1978*;

is to be assessed as if the land held on trust for the person were owned by an individual who is not an absentee or trustee.

26B Assessment of beneficiaries

- (1) Where—

- (a) the commissioner is satisfied—

- (i) that an executor or administrator of the estate of a deceased person was, by reason of being such executor or administrator, an owner of land in the capacity of trustee; or
 - (ii) that a trustee of a trust created pursuant to a will was an owner of land in that capacity;

as at midnight on 30 June immediately preceding the financial year in and for which the land tax is levied and is aware of the extent of the interest (if any) which each beneficiary of the estate or, as the case may be, of the trust had in the land at that time; and

- (b) the executor or administrator or, as the case may be, trustee requests the commissioner to assess each beneficiary who had an interest in the land at that time as if he or she were an owner of the land and furnishes the commissioner with the particulars and documents prescribed by regulation;

each beneficiary who had an interest in the land at that time shall be separately assessed and liable in respect of the beneficiary's individual interest in the land (as if the beneficiary were the owner of a part of the land in proportion to the beneficiary's interest) together with any other land owned by the beneficiary and the beneficiary's individual interests in any other land.

- (2) Where pursuant to this section each beneficiary who had an interest in the land is separately assessed in respect of a financial year the executor or administrator or, as the case

may be, trustee in his or her capacity as trustee shall not be assessed in respect of the land for that financial year.

- (2A) If a beneficiary is not separately assessed under subsection (2), the land is taken, for the purposes of assessment, to be held by the deceased until the administration of the deceased's estate is complete.
- (3) Documents prescribed for the purpose of subsection (1)(b) may include a statement in writing by each beneficiary containing details of all lands in which the beneficiary had an interest as at a particular time.

26C Liability of owner who subdivides certain land

- (1) Where during or after the financial year commencing on 1 July 1989 any land is subdivided otherwise than as a result of a compulsory acquisition instigated and required by a local government within the meaning of the *Local Government Act 1993* or a State or Commonwealth statutory body, the amount of land tax for which the owner of that land at the time at which it is subdivided is then liable for each financial year during the relevant period in respect of which—

- (a) that owner obtained the benefit of a deduction under section 11(6A) or (6D) in respect of that land; or
- (b) that land, as owned by that owner, was exempt from taxation under section 13(1)(h);

is an amount equal to the land tax that would have been assessed as payable by that owner for that year if—

- (c) in respect of the taxable portion of that land—that owner had not been entitled to the benefit of that deduction; or, as the case may be;
- (d) the taxable portion of that land had not been so exempt; less the amount (if any) of land tax (other than any additional tax or additional amount, charge, percentage, penalty, fine or interest in respect of land tax) paid or otherwise payable by that owner for that year.

- (1A) Subsection (1) does not apply if—
- (a) the owner of the land has used it as the owner's principal place of residence during the relevant period; and
 - (b) the land has been subdivided by the owner into not more than 5 allotments (the *subdivided allotments*) in the financial year starting immediately after the end of the relevant period.
- (1B) Despite subsection (1A), subsection (1) continues to apply if—
- (a) the owner subdivides any of the subdivided allotments within 5 years after the day of the original subdivision (the *relevant period*); and
 - (b) the effect of the further subdivision is that the land has been subdivided by the owner into more than 5 allotments.
- (1C) Subsection (1B) extends to any one or more further subdivisions by the owner of the subdivided allotments during the relevant period.
- (2) For the purpose of this section—
- (a) land is subdivided when a plan of subdivision of the land is registered under the *Land Title Act 1994*; and
 - (b) the land subdivided is taken to include any land in respect of which the owner obtained the benefit of the deduction referred to in subsection (1)(a) or that was exempt from taxation as referred to in subsection (1)(b) and that is shown on the plan of subdivision registered under the *Land Title Act 1994* as being—
 - (i) a new road dedicated to public use; or
 - (ii) for use as a drainage reserve; or
 - (iii) for use as a public garden or recreation space; or
 - (iv) for use as a pathway or a canal; or
 - (v) for some other use prescribed by regulation for the purpose of this section.

- (3) For the purposes of the assessment and levying of land tax as a consequence of the operation of subsection (1), the relevant unimproved value of the taxable portion of the land that is subdivided shall be an amount that bears to the relevant unimproved value of the whole of that land as at midnight on 30 June immediately preceding the financial year in and for which the land tax is to be levied the same proportion as the area of the taxable portion bears to the area of the whole.

- (4) In the section—

the relevant period means—

- (a) the 5 financial years reckoned retrospectively from but excluding the financial year in which the land is subdivided; or
- (b) the financial years reckoned from but excluding the financial year in which the land is subdivided retrospectively to the financial year which commenced on 1 July 1989;

whichever is the lesser period.

the taxable portion, in relation to land that is subdivided, means that land—

- (a) after subtracting the parcel of land on which, at the time of subdivision, is situated a dwelling house the occupancy of which gave rise to the deduction referred to in subsection (1)(a) or the exemption referred to in subsection (1)(b); or
- (b) where there is no such parcel or any such parcel is less than .1ha—after subtracting an area of .1ha.

Part 5

Grounds of objection, appeal or review

27 Restriction on grounds of objection

Despite the Administration Act, section 64(1), an objection against an assessment may not be made on the grounds that the relevant unimproved value assigned to an area of land or interest in land is excessive if the underlying value, or each underlying value, is the value of the area or interest made or caused to be made by the chief executive under the *Valuation of Land Act 1944*.

28 Restriction on grounds of appeal or review

- (1) Despite the Administration Act, section 70(5), no right of appeal against the commissioner's decision on an objection to an assessment exists on the grounds that the relevant unimproved value assigned to an area of land or interest in land is excessive if the underlying value, or each underlying value, is the value of the area or interest made or caused to be made by the chief executive under the *Valuation of Land Act 1944*.
- (2) Despite the Administration Act, section 71(2), an application for review of the commissioner's decision on an objection to an assessment may not be made on the grounds mentioned in subsection (1).

Part 7 Recovery of tax and security for payment of tax

34 Recovery of tax

No statute of limitations now or hereafter in force shall bar or affect any action, proceeding, or remedy for the recovery of land tax.

37 Tax to be a first charge on land

- (1) Land tax shall until payment or the commissioner certifies that the commissioner holds security for the payment of the tax be a first charge upon the land taxed in priority over all other encumbrances whatever other than land tax due to the Commonwealth, and notwithstanding any disposition of the land it shall continue to be liable in the hands of any purchaser or holder for the payment of the tax so long as it remains unpaid unless the commissioner certifies that the commissioner holds security for the payment of the tax.
- (1AA) However, no such charge shall be of effect as against a bona fide purchaser for value who at the time of purchase made inquiry of the commissioner as prescribed, and was informed there was no liability.
- (1A) The commissioner shall on application in writing of the owner, purchaser or mortgagee of any land and on payment of the prescribed fee issue as soon thereafter as is conveniently practicable a certificate showing whether or not any land tax remains unpaid on the land described in the application and where land tax remains unpaid the amount thereof.
- (2) Where the commissioner thinks it advisable to register the charge, the commissioner may lodge with the proper registrar of titles a certificate under the commissioner's hand describing the land charged, and stating that there are arrears of land tax payable in respect thereof; and the registrar shall register it in the register and as nearly as may be in the manner in which dealings with land are registered, and shall deal with

[s 38]

and give effect to the certificate as if it were an instrument of charge or encumbrance duly executed.

- (2A) If the commissioner registers the charge, the fees payable to the registrar of titles for registering, and subsequently releasing, the charge are payable by the land owner.
- (3) The commissioner may take security for the payment of land tax.
- (4) Any security taken pursuant to this section shall be taken in a manner and form approved by the commissioner and may, subject to that approval, be by bank guarantee or cash deposit or by both those methods.
- (5) In this section—

bank guarantee means a guarantee by a body corporate authorised under a law of the Commonwealth relating to banking to carry on banking business in Australia.

Part 8 Miscellaneous

38 Notice that land no longer exempt

- (1) This section applies if—
 - (a) land was exempt from taxation under this Act as at midnight on 30 June of a year; and
 - (b) the land is no longer exempt from taxation under this Act as at midnight on 30 June of the following year (the *relevant day*); and
 - (c) there has been no change in ownership of the land during the intervening period.
- (2) The owner of the land must within 1 month after the relevant day give the commissioner notice that the land is no longer exempt from taxation under this Act as at midnight on the relevant day.

39 Notice that person no longer entitled to deduction

- (1) This section applies if—
 - (a) a person was entitled to a deduction under this Act for land as at midnight on 30 June of a year; and
 - (b) the person is no longer entitled to the deduction for the land as at midnight on 30 June of the following year (the *relevant day*); and
 - (c) there has been no change in ownership of the land during the intervening period.
- (2) The person must within 1 month after the relevant day give the commissioner notice that the person is no longer entitled to the deduction for the land as at midnight on the relevant day.

39A Notice of change of ownership of land

- (1) A person must give the commissioner notice of becoming an owner of land within 1 month after becoming the owner.
- (2) A person must give the commissioner notice of ceasing to be an owner of land within 1 month after ceasing to be the owner.
- (3) A person is not required to comply with subsection (1) or (2) if—
 - (a) a properly completed combined form, together with an instrument of transfer for the land, is given to the registrar of titles; and
 - (b) the instrument of transfer is registered by the registrar of titles within 1 month after ownership of the land changed.
- (4) In this section—

combined form means a form that—

 - (a) gives information required by this section and other Acts about a change of ownership of land; and
 - (b) may be given to the registrar of titles.

[s 39B]

39B Notice of change of address for service

- (1) A taxpayer must give the commissioner notice of each change of the taxpayer's address for service within 1 month after the change.
- (2) In this section—
address for service, for a taxpayer, means—
 - (a) the taxpayer's address shown in the taxpayer's last assessment notice; or
 - (b) if the taxpayer has given the commissioner 1 or more notices under this section—the address stated in the last notice given.

assessment notice see the Administration Act, section 26(1).

39C Access to registers etc.

The registrar of titles must, without charge, allow the commissioner to have access to, and obtain copies of, information contained in registers of the land registry.

39D Disclosure of information by official to lessee of land

Despite the Administration Act, s 111(1), an official under that Act may give a lessee of land details of the land tax that would be payable for the land if the land were the only land owned by its owner.

40 Commissioner to determine doubtful cases

- (1) Whenever as to any particular land—
 - (a) more than 1 person appears or claims to be liable or qualified to pay land tax; or
 - (b) a question arises as to the person liable to pay land tax; or
 - (c) a question arises as to whether a person is liable to pay or is chargeable with land tax, and whether on the

person's own behalf, or as trustee, or agent of any other person;

the commissioner may decide the matter in question, subject, however, to appeal as herein provided.

- (2) Pending the final decision of the matter, all the persons appearing to be liable to pay land tax in respect of any particular land shall be jointly and severally responsible and liable for the proper discharge of the duties imposed by this Act on taxpayers.

42 Judges not disqualified by reason of liability to be assessed for tax

No judge or magistrate shall solely on account of his or her liability to be assessed under this Act, or of his or her liability to land tax, be deemed to be interested in or be debarred from dealing with any matter upon which the judge or magistrate may be called upon to adjudicate under this Act.

44 Contracts to evade tax void

Every contract, covenant, agreement, undertaking, or arrangement made or entered into, in writing or orally, whether before or after the passing of this Act, shall, so far as it has or purports to have the purpose or effect of in any way, directly or indirectly—

- (a) altering the incidence of any land tax; or
- (b) relieving any person from liability to pay any land tax or make any return; or
- (c) defeating, evading, or avoiding any duty or liability imposed on any person by this Act; or
- (d) preventing the operation of this Act in any respect;

be absolutely void, but without prejudice to its validity in any other respect or for any other purpose.

60 Approval of forms

The commissioner may approve forms for use under this Act.

61 Regulation-making power

- (1) The Governor in Council may make regulations under this Act.
- (2) A regulation may be made about—
 - (a) the duties of officers and persons engaged in the administration of this Act and the districts or places within or where they may act; and
 - (b) the fees that may be charged for copies of or extracts from any books, registers, notices, certificates or instruments kept mentioned in this Act; and
 - (c) the payment of tax; and
 - (d) the provision of refunds or allowances by the commissioner, as the commissioner thinks just, to avoid duplicate taxation in any case in the same period; and
 - (e) prescribing particulars and proof, and for making, completing, and enforcing assessments of the land tax of any foreign company or absentee; and
 - (f) the giving of documents by or on behalf of a person to the commissioner.
- (3) A regulation may impose a penalty of not more than 20 penalty units for a contravention of the regulation.

62 Application of particular amendments

This Act, as amended by the *Fuel Subsidy Repeal and Revenue and Other Legislation Amendment Act 2009*, part 11, applies to land tax levied for a financial year starting on or after 1 July 2009.

62A Application of further amendments

- (1) This Act, as amended by the *Revenue and Other Legislation Amendment Act (No. 2) 2008*, section 69 applies to land tax levied for a financial year starting on or after 1 July 2008.
- (2) This Act, as amended by the *Revenue and Other Legislation Amendment Act (No. 2) 2008*, part 8, division 3, other than section 69, applies to land tax levied for a financial year starting on or after 1 July 2009.

Part 9 Transitional provisions

Division 1 Transitional provision for Natural Resources and Other Legislation Amendment Act 2001

63 Discount for subdivided land

- (1) Subsection (2) applies if, before the commencement of this section, section 3CA applied to a parcel of land for a financial year before the financial year starting on 1 July 2001.
- (2) Despite the commencement, the unimproved value of the parcel must not be discounted under section 3CA as in force after the commencement.

Division 2 Transitional provision for Land Tax Amendment Act 2005

64 Application of s 18

For levying land tax payable for a financial year before the financial year beginning on 1 July 2005, section 18(4) of this Act as in force before 1 July 2005 continues to apply.

[s 65]

Division 3 Transitional provision for Revenue and Other Legislation Amendment Act 2006

65 Application of s 11 to financial year starting 1 July 2006

(1) Section 11, as in force immediately before the commencement of the amending provision, applies for levying land tax payable for the financial year starting 1 July 2006.

(2) In this section—

amending provision means the *Revenue and Other Legislation Amendment Act 2006*, section 91.

Division 4 Savings provision for Revenue and Other Legislation Amendment Act 2007

66 Obligation to furnish returns

(1) To remove any doubt, it is declared that the amendment of section 16 by the *Revenue and Other Legislation Amendment Act 2007* does not affect a liability incurred under that section including a requirement for an owner of land to furnish a return for a financial year before 1 July 2007.

(2) This section does not limit the *Acts Interpretation Act 1954*, section 20.

Division 5 Transitional provisions for Revenue and Other Legislation Amendment Act 2009

67 Definitions for div 5

In this division—

amended Act means this Act as amended by the amending Act.

amending Act means the *Revenue and Other Legislation Amendment Act 2009*.

commencement means commencement of this section.

post-commencement liability means a liability for land tax arising on or after the commencement.

pre-amended Act means this Act as in force before the commencement.

pre-commencement act or omission means an act or omission done or omitted to be done for this Act before the commencement.

pre-commencement liability means a liability for land tax arising before the commencement.

previous, for a provision of this Act, means the provision as in force before the commencement.

68 Application of amended Act in relation to liabilities etc. arising on or after commencement

The amended Act applies in relation to—

- (a) a post-commencement liability; and
- (b) an act or omission done or omitted to be done for this Act on or after the commencement.

69 Application of previous provisions to particular liabilities etc.

Subject to section 72, despite their amendment or repeal by the amending Act, the previous provisions of this Act continue to apply in relation to—

- (a) a pre-commencement liability; and
- (b) a pre-commencement act or omission.

70 Appeals

- (1) Subsection (2) applies if—
 - (a) a taxpayer has appealed to the Land Court under previous section 27 before the commencement against an assessment for the taxpayer's land; and
 - (b) the appeal had started to be heard before the commencement.
- (2) The Land Court may continue to hear and decide the appeal under the pre-amended Act as if this Act had not been amended by the amending Act.
- (3) Subsection (4) applies if—
 - (a) a taxpayer has appealed to the Land Court under previous section 27 before the commencement against a decision of the commissioner under previous section 26E(1); and
 - (b) the appeal had not started to be heard before the commencement.
- (4) On application made by the taxpayer, the Land Court may if it considers it appropriate, transfer the appeal to a court that may hear appeals, or a tribunal that may review decisions, under the Administration Act, section 69.
- (5) If an appeal is transferred to a court or tribunal under subsection (4), it is taken to be an appeal, or application for a review of a decision, made under the Administration Act, section 69.
- (6) Subsection (7) applies if—
 - (a) a taxpayer could have objected to an assessment for the taxpayer's land under previous section 26D before the commencement, but had not made the objection; and
 - (b) the taxpayer has appealed to the Land Court under previous section 27 before the commencement against the assessment; and
 - (c) the appeal had not started to be heard before the commencement.

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- (7) The Land Court may, if it considers it appropriate, decide not to hear the appeal and refer the matter to the commissioner under the Administration Act to be dealt with as an objection under part 6, division 1 of that Act as if it were a valid objection under that division.
- (8) Subsection (9) applies if—
- (a) a taxpayer could have appealed to the Land Court under previous section 27 before the commencement against a decision of the commissioner under previous section 26E(1); and
 - (b) the taxpayer has not appealed before the commencement.
- (9) The taxpayer may appeal against the decision to a court that may hear appeals, or apply for a review of the decision to a tribunal that may review decisions, under the Administration Act, section 69 within the time allowed for the appeal under previous section 26G(2) or 27A.
- (10) Subsection (11) applies if—
- (a) a taxpayer could have objected to an assessment for the taxpayer's land under previous section 26D before the commencement, but had not made the objection; and
 - (b) the taxpayer could have appealed to the Land Court against the assessment under previous section 27 before the commencement, but has not made the appeal.
- (11) The taxpayer's right of appeal to the Land Court against the assessment under previous section 27 lapses.

71 Delegations under previous s 4AA

A delegation under previous section 4AA in force immediately before the commencement continues in force.

72 This Act as a revenue law for the Administration Act

- (1) This section provides for how the Administration Act applies to this Act, in relation to particular liabilities, acts and omissions, as a revenue law under the Administration Act.

Note—

The Administration Act applies to this Act, as a revenue law, except to the extent its application is limited or modified under this division.

- (2) The following provisions of the Administration Act do not apply in relation to a pre-commencement liability—
 - (a) part 3;
 - (b) sections 30 to 33, 35, 41 and 42;
 - (c) part 5;
 - (d) sections 124 and 125.
- (3) To remove doubt, it is declared that the Administration Act applies in relation to an act or omission done or omitted to be done on or after the commencement, even if the act or omission relates to a pre-commencement liability.
- (4) However, the Administration Act, sections 124 and 125 do not apply in relation to an act or omission mentioned in subsection (3) if the act or omission relates to a pre-commencement liability.
- (5) For applying the Administration Act, section 37, in relation to a pre-commencement liability, the reference in that section to a reassessment is taken to be an alteration of an assessment under previous section 20.
- (6) If, under this section, a provision of the Administration Act relating to a particular matter applies to this Act and this Act contains provision about the same matter, this Act does not apply to the matter.
- (7) Despite subsection (6), the commissioner may exercise the commissioner's power under either previous section 43A, or the Administration Act, section 50, in relation to a pre-commencement liability until 30 September 2009.

73 Application of Administration Act, s 38

An amount relating to a post-commencement liability may be applied under the Administration Act, section 38 as payment for a pre-commencement liability.

74 Second or subsequent offences

- (1) For applying the Administration Act, section 138 to this Act, the reference in subsection (1)(b) of that section to a further offence is a reference to an offence committed on or after the commencement.
- (2) If the Administration Act, section 138(1)(a), applies for an offence against a previous provision of this Act that is repealed by the amending Act, the reference in subsection (1)(b) of that section to a further offence against the provision includes a reference to an offence against a provision of the amended Act or the Administration Act that corresponds to the previous provision.

75 Assessment notice

The reference to an assessment notice in the Administration Act, section 132(1) is taken to include a notice of assessment issued under the pre-amended Act.

76 Application of previous s 44A

- (1) This section applies to—
 - (a) a lease (the *pre-existing lease*) to which previous section 44A applied immediately before the commencement; and
 - (b) a lease that arises from—
 - (i) a renewal under an option to renew contained in the pre-existing lease; or
 - (ii) an assignment or transfer of the pre-existing lease.

[s 77]

- (2) Previous section 44A applies to the pre-existing lease and a lease mentioned in subsection (1)(b) despite its repeal by the amending Act, section 19.

77 Amendment of a regulation

The amendment of a regulation in the amending Act does not affect the power of the Governor in Council to further amend the regulation or to repeal it.

78 Amendment of rule

The amendment of the *Charitable and Non-Profit Gaming Rule 1999* in the amending Act does not affect the power of the Minister of the department administering the rule to make any further amendment of, or repeal, the rule.

**Schedule 1 Amounts and rates of land
tax—particular individuals**

section 9(a)

Column 1 Taxable value	Column 2 Tax payable
less than \$600 000	nil
\$600 000 or more but less than \$1 000 000	\$500 plus 1.0c for each \$1 more than \$600 000
\$1 000 000 or more but less than \$3 000 000	\$4 500 plus 1.65c for each \$1 more than \$1 000 000
\$3 000 000 or more but less than \$5 000 000	\$37 500 plus 1.25c for each \$1 more than \$3 000 000
\$5 000 000 or more	\$62 500 plus 1.75c for each \$1 more than \$5 000 000

Schedule 2 Amounts and rates of land tax—company, absentee or trustee

section 9(b)

Column 1 Taxable value	Column 2 Tax payable
less than \$350 000	nil
\$350 000 or more but less than \$2 250 000	\$1 450 plus 1.7c for each \$1 more than \$350 000
\$2 250 000 or more but less than \$5 000 000	\$33 750 plus 1.5c for each \$1 more than \$2 250 000
\$5 000 000 or more	\$75 000 plus 2.0c for each \$1 more than \$5 000 000

Endnotes

1 Index to endnotes

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2 Date to which amendments incorporated

This is the reprint date mentioned in the Reprints Act 1992, section 5(c). Accordingly, this reprint includes all amendments that commenced operation on or before 1 December 2009. Future amendments of the Land Tax Act 1915 may be made in accordance with this reprint under the Reprints Act 1992, section 49.

3 Key

Key to abbreviations in list of legislation and annotations

Key	Explanation	Key	Explanation
AIA	= Acts Interpretation Act 1954	(prev)	= previously
amd	= amended	proc	= proclamation
amdt	= amendment	prov	= provision
ch	= chapter	pt	= part
def	= definition	pubd	= published
div	= division	R[X]	= Reprint No. [X]
exp	= expires/expired	RA	= Reprints Act 1992
gaz	= gazette	reloc	= relocated
hdg	= heading	renum	= renumbered
ins	= inserted	rep	= repealed
lap	= lapsed	(retro)	= retrospectively
notfd	= notified	rv	= revised edition
num	= numbered	s	= section
o in c	= order in council	sch	= schedule
om	= omitted	sdiv	= subdivision
orig	= original	SIA	= Statutory Instruments Act 1992
p	= page	SIR	= Statutory Instruments Regulation 2002
para	= paragraph	SL	= subordinate legislation
prec	= preceding	sub	= substituted
pres	= present	unnum	= unnumbered
prev	= previous		

4 Table of reprints

Reprints are issued for both future and past effective dates. For the most up-to-date table of reprints, see the reprint with the latest effective date.

If a reprint number includes a letter of the alphabet, the reprint was released in unauthorised, electronic form only.

Reprint No.	Amendments to	Effective	Reprint date
1	1995 Act No. 58	28 November 1995	12 January 1996
1A	1996 Act No. 70	9 December 1996	10 December 1996
2	1996 Act No. 70	9 December 1996	7 March 1997
2A	1997 Act No. 43	25 August 1997	24 September 1997
2B	1997 Act No. 74	25 August 1997	17 February 1998
3	1997 Act No. 74	29 June 1998	29 July 1998
3A	1998 Act No. 48	18 December 1998	4 January 1999
3B	1999 Act No. 13	30 March 1999	7 April 1999
3C	1999 Act No. 29	1 July 1999	6 July 1999
3D	1999 Act No. 78	4 November 1999	4 January 2000
4	2000 Act No. 5	1 July 2000	25 July 2000
4A	2000 Act No. 48	17 November 2000	30 November 2000
4B	2001 Act No. 45	15 July 2001	27 July 2001
4C rv	2001 Act No. 72	1 March 2002	1 March 2002

Reprint No.	Amendments to	Effective	Reprint date
4D rv	2001 Act No. 92	30 June 2002	30 June 2002
Reprint No.	Amendments included	Effective	Notes
4E rv	2002 Act No. 30	1 July 2002	
4F rv	2002 Act No. 74	1 April 2003	R4F rv withdrawn, see R5 rv
5 rv	—	1 April 2003	Revision notice issued for R5
5A	2003 Act No. 47	1 July 2003	
5B	1994 Act No. 8 (amd 2003 Act No. 54)	1 December 2003	
5C	2003 Act No. 31	1 February 2004	
5D	2004 Act No. 18	24 August 2004	
5E	2005 Act No. 31	1 July 2005	R5E withdrawn, see R6
6	—	1 July 2005	
6A	2005 Act No. 60	28 November 2005	
6B	2006 Act No. 34	1 July 2006	
6C	2006 Act No. 44	10 November 2006	R6C withdrawn, see R7
7	—	10 November 2006	
7A	2007 Act No. 29	1 July 2007	
7B	2007 Act No. 36	29 August 2007	
7C	2008 Act No. 39	30 June 2008	
7D	2008 Act No. 46	12 September 2008	
7E	2008 Act No. 75	11 December 2008	
7F	2009 Act No. 19	30 June 2009	
7G	2008 Act No. 73	1 July 2009	R7G withdrawn, see R8
	2009 Act No. 22		
8	—	1 July 2009	
8A	2009 Act No. 48	1 December 2009	

5 Tables in earlier reprints

Name of table	Reprint No.
Changed citations and remade laws	1
Changed names and titles	1
Comparative legislation	1
Corrected minor errors	1, 2
Obsolete and redundant provisions	1
Renumbered provisions	1

6 List of legislation

Land Tax Act 1915 6 Geo 5 No. 34

date of assent 29 December 1915

commenced on date of assent

amending legislation—

Land Tax Act Amendment Act 1918 9 Geo 5 No. 3

date of assent 6 September 1918

commenced on date of assent

Land Tax Act Amendment Act 1920 10 Geo 5 No. 25

date of assent 8 March 1920

commenced on date of assent

Land Tax Act Amendment Act 1922 13 Geo 5 No. 3

date of assent 7 August 1922

s 4(1) commenced 29 June 1921 (see s 4(2))

remaining provisions commenced on date of assent

Land Tax Act Amendment Act 1923 14 Geo 5 No. 38

date of assent 15 November 1923

commenced 29 June 1923 (see s 6)

Land Tax Act Amendment Act 1924 15 Geo 5 No. 16

date of assent 28 October 1924

commenced 29 June 1924 (see s 2(2))

Land Tax Act Amendment Act 1925 16 Geo 5 No. 16

date of assent 5 November 1925

s 2(1) commenced 29 June 1925 (see s 2(2))

remaining provisions commenced on date of assent

Land Tax Act Amendment Act 1926 17 Geo 5 No. 19

date of assent 11 November 1926

s 2(1) commenced 29 June 1926 (see s 2(2))

remaining provisions commenced on date of assent

Land Tax Act Amendment Act 1927 18 Geo 5 No. 10

date of assent 10 December 1927

s 2(1) commenced 29 June 1927 (see s 2(2))

remaining provisions commenced on date of assent

Land Tax Act Amendment Act 1928 19 Geo 5 No. 2

date of assent 6 September 1928

s 2(1) commenced 29 June 1928 (see s 2(2))

remaining provisions commenced on date of assent

Land Tax Act Amendment Act 1929 20 Geo 5 No. 27

date of assent 17 December 1929

s 2(1) commenced 29 June 1929 (see s 2(2))

remaining provisions commenced on date of assent

Land Tax Act Amendment Act 1930 21 Geo 5 No. 7

date of assent 25 September 1930
but see s 3 for earlier application in some cases
s 4(1) commenced 28 June 1930 (see s 4(2))
remaining provisions commenced on date of assent

Land Tax Act Amendment Act 1932 23 Geo 5 No. 28

date of assent 15 December 1932
s 2(1) commenced 29 June 1932 (see s 2(2))
remaining provisions commenced on date of assent

Income Tax and Land Tax Acts Amendment Act 1933 24 Geo 5 No. 25 pt 3

date of assent 14 December 1933
s 12(1) commenced 29 June 1933 (see s 12(2))
remaining provisions commenced on date of assent

Land Tax Act Amendment Act 1934 25 Geo 5 No. 9

date of assent 11 October 1934
s 2(1) commenced 29 June 1934 (see s 2(2))
remaining provisions commenced on date of assent

Land Tax Acts Amendment Act 1935 26 Geo 5 No. 40

date of assent 12 December 1935
s 4(1) commenced 29 June 1935 (see s 4(2))
s 5(1) commenced 7 August 1935 (see s 5(2))
remaining provisions commenced 29 June 1935 (see s 14)

Land Tax Acts Amendment Act 1936 1 Edw 8 No. 15

date of assent 12 November 1936
commenced on date of assent

Land Tax Acts Amendment Act 1943 7 Geo 6 No. 36

date of assent 18 November 1943
commenced on date of assent

Valuation of Land Act 1944 8 Geo 6 No. 3 s 3(3) sch 3

date of assent 23 November 1944
commenced 1 July 1946 (proc pubd gaz 29 June 1946 p 1688)

Land Tax Acts Amendment Act 1951 15 Geo 6 No. 48

date of assent 30 November 1951
ss 2–5, 7 commenced 29 June 1951 (see s 1(2))
remaining provisions commenced on date of assent

Land Tax Acts Amendment Act 1952 1 Eliz 2 No. 47

date of assent 11 December 1952
ss 3–5 commenced 29 June 1952 (see s 1(2))
remaining provisions commenced on date of assent

Land Tax Acts Amendment Act 1954 3 Eliz 2 No. 41

date of assent 29 November 1954
commenced 29 June 1954 (see s 1(4))

Land Tax Acts Amendment Act 1958 7 Eliz 2 No. 55

date of assent 11 December 1958

commenced 29 June 1958 (see s 1(4))

Land Tax Acts Amendment Act 1959 8 Eliz 2 No. 41

date of assent 19 November 1959

commenced 29 June 1959 (see s 1(4))

Land Tax Acts Amendment Act 1962 11 Eliz 2 No. 10

date of assent 27 March 1962

commenced 29 June 1962 (see s 1(4))

Land Tax Acts Amendment Act (No. 2) 1962 No. 17

date of assent 3 December 1962

ss 3–4 commenced 29 June 1962 (see s 1(4))

remaining provisions commenced on date of assent

Land Tax Acts Amendment Act 1963 No. 11

date of assent 20 November 1963

commenced 29 June 1963 (see s 1(4))

Land Tax Acts Amendment Act 1964 No. 44

date of assent 12 November 1964

commenced 29 June 1964 (see s 1(4))

Land Tax Acts Amendment Act 1965 No. 49

date of assent 1 December 1965

commenced 29 June 1965 (see s 1(4))

Decimal Currency Act 1965 No. 61 s 11 sch 2

date of assent 23 December 1965

commenced 14 February 1966 (see s 1(2))

Land Tax Acts Amendment Act 1966 No. 16

date of assent 12 December 1966

commenced 29 June 1966 (see s 2)

Land Tax Act Amendment Act 1968 No. 27

date of assent 11 November 1968

commenced 29 June 1968 (see s 2)

Land Tax Act Amendment Act 1969 No. 11

date of assent 2 December 1969

commenced 29 June 1969 (see s 2)

Metric Conversion Act 1972 No. 31 s 6 sch 1

date of assent 21 December 1972

commenced 19 April 1973 (proc pubd gaz 21 April 1973 p 1865)

Land Tax Act Amendment Act 1973 No. 66

date of assent 19 December 1973

commenced 29 June 1973 (see s 2)

Land Tax Act Amendment Act 1974 No. 68

date of assent 30 October 1974
commenced 29 June 1974 (see s 2)

Limitations of Actions Act 1974 No. 75 s 4 sch

date of assent 1 November 1974
commenced 1 July 1975 (see s 2)

Land Tax Act Amendment Act 1976 No. 72

date of assent 14 December 1976
commenced 29 June 1976 (see s 2)

Land Tax Act Amendment Act 1978 No. 83

date of assent 15 December 1978
commenced 29 June 1978 (see s 2)

Land Tax Act Amendment Act 1979 No. 53

date of assent 19 November 1979
commenced 29 June 1979 (see s 2)

Land Tax Act Amendment Act 1980 No. 53

date of assent 22 September 1980
commenced 29 June 1980 (see s 2)

Land Tax Act Amendment Act 1981 No. 107

date of assent 16 December 1981
commenced 29 June 1981 (see s 2)

Land Tax Act Amendment Act 1982 No. 63

date of assent 13 December 1982
commenced 29 June 1982 (see s 2)

Land Tax Act and Another Act Amendment Act 1984 No. 6 pt 2

date of assent 6 January 1984
commenced 29 June 1983 (see s 2)

Land Tax Act Amendment Act 1984 No. 99

date of assent 6 December 1984
s 6 commenced 29 June 1983 (see s 2(2))
ss 3, 8(b), 9 commenced 29 June 1984 (see s 2(3))
remaining provisions commenced on date of assent

Land Tax Act Amendment Act 1985 No. 39

date of assent 19 April 1985
ss 1–2 commenced on date of assent (see s 2(1))
remaining provisions commenced 29 June 1985 (see s 2(2))

Land Tax Act and Another Act Amendment Act 1988 No. 40 pt 2

date of assent 3 May 1988
ss 5–12 commenced 29 June 1987 (see s 2(1))
remaining provisions commenced on date of assent (see s 2(3))

Land Tax (Adjustment) Act and Another Act Amendment Act 1988 No. 102 pt 3

date of assent 8 December 1988

commenced on date of assent (see s 2(2))

Land Tax (Adjustment) Act 1989 No. 47 s 8

date of assent 5 May 1989

s 8(1)(a)–(b) commenced 29 June 1987 (see s 2(2))

remaining provisions commenced on date of assent (see s 2(1))

Land Tax Act Amendment Act 1990 No. 21

date of assent 13 June 1990

ss 1–2 commenced on date of assent (see s 2(1))

remaining provisions commenced 29 June 1989 (see s 2(2))

Land Tax Act Amendment Act (No. 2) 1990 No. 84

date of assent 29 November 1990

ss 1–2 commenced on date of assent (see s 3(1))

remaining provisions commenced 29 June 1990 (see s 3(2))

Land Tax Legislation Amendment Act 1991 No. 73 pts 1–2

date of assent 21 November 1991

s 10(9) commenced 29 June 1985 (see s 2(1))

ss 10(1)–(4), (10)–(11) commenced 29 June 1989 (see s 2(2))

ss 4, 6–9, 10(5)–(8), 11–12, 14–16 commenced 29 June 1991 (see s 2(3))

ss 13, 21 commenced 2 January 1992 (see s 2(4))

remaining provisions commenced on date of assent

Statute Law (Miscellaneous Provisions) Act 1992 No. 36 ss 1, 2 sch 1

date of assent 2 July 1992

commenced on date of assent

Revenue Laws Amendment Act 1993 No. 51 pts 1, 3

date of assent 25 October 1993

ss 1–2 commenced on date of assent

remaining provisions commenced 29 June 1993 (see s 2(1))

Building Units and Group Titles Act 1994 No. 69 ss 1–2, 229 sch 2

date of assent 1 December 1994

ss 1–2 commenced on date of assent

remaining provisions never proclaimed into force and rep 1995 No. 58 s 5 sch 7

Treasury Legislation Amendment Act (No. 2) 1994 No. 75 pts 1, 5

date of assent 1 December 1994

ss 1–2 commenced on date of assent

remaining provisions commenced 29 June 1994 (see s 2(1))

Revenue Laws Amendment Act 1995 No. 28 pts 1–2

date of assent 14 June 1995

ss 1–2 commenced on date of assent

remaining provisions commenced 29 June 1995 (see s 2(2))

Statute Law Revision Act (No. 2) 1995 No. 58 ss 1–2, 4 sch 1

date of assent 28 November 1995

commenced on date of assent

Public Service Act 1996 No. 37 ss 1–2, 147 sch 2

date of assent 22 October 1996

ss 1–2 commenced on date of assent

remaining provisions commenced 1 December 1996 (1996 SL No. 361)

Revenue Laws Amendment Act (No. 2) 1996 No. 70 pts 1, 3

date of assent 9 December 1996

commenced on date of assent

Body Corporate and Community Management Act 1997 No. 28 ss 1–2, 295 sch 3

date of assent 22 May 1997

ss 1–2 commenced on date of assent

remaining provisions commenced 13 July 1997 (1997 SL No. 210)

Revenue Laws Amendment Act 1997 No. 43 pts 1–2

date of assent 25 August 1997

pt 2 (other than ss 6(2), 10) commenced 29 June 1997 (see s 2(1))

s 10 commenced 13 July 1997 (see s 2(2))

remaining provisions commenced on date of assent

Revenue and Other Legislation Amendment Act 1997 No. 74 pts 1, 3

date of assent 1 December 1997

ss 1–2 commenced on date of assent

remaining provisions commenced 29 June 1998 (see s 2)

Valuation of Land and Other Legislation Amendment Act 1998 No. 48 pt 1 s 17 sch

date of assent 27 November 1998

ss 1–2 commenced on date of assent

remaining provisions commenced 18 December 1998 (1998 SL No. 364)

Revenue and Other Legislation Amendment Act 1999 No. 13 ss 1–2(1), (7) pt 4 s 49 sch

date of assent 30 March 1999

ss 1–2, 49 sch commenced on date of assent (see s 2(1))

remaining provisions commenced 1 June 1999 (1999 SL No. 82)

Commonwealth Places (Mirror Taxes Administration) Act 1999 No. 25 s 1, pt 6

date of assent 16 June 1999

commenced on date of assent

Financial Administration Legislation Amendment Act 1999 No. 29 ss 1–2, 50 sch

date of assent 16 June 1999

ss 1–2, 50 commenced on date of assent

remaining provisions commenced 1 July 1999 (1999 SL No. 122 and see 1999 SL No. 119, 1999 SL No. 70 s 2(3))

Revenue and Other Legislation Amendment Act (No. 2) 1999 No. 49 ss 1, 2(3) pt 3

date of assent 4 November 1999

commenced on date of assent

Revenue Laws Amendment Act 1999 No. 78 pts 1–2

date of assent 14 December 1999

ss 1–2 commenced on date of assent

remaining provisions commenced 30 June 1999 (see s 2)

Land Court Act 2000 No. 1 ss 1–2, 86 sch 1

date of assent 8 March 2000

ss 1–2 commenced on date of assent

remaining provisions commenced 1 July 2000 (2000 SL No. 165)

Police Powers and Responsibilities Act 2000 No. 5 ss 1–2(1)–(2), 373 sch 2

date of assent 23 March 2000

commenced on date of assent (see s 2(1)–(2))

Revenue Laws Amendment Act 2000 No. 48 s 1 pt 2

date of assent 17 November 2000

commenced on date of assent

Corporations (Ancillary Provisions) Act 2001 No. 45 ss 1–2, 29 sch 3

date of assent 28 June 2001

ss 1–2 commenced on date of assent

sch 3 commenced 15 July 2001 (see s 2(2) of Act 2001 No. 45 (Qld) and Corporations Act 2001 No. 50 (Cwlth) and proc pubd Cwlth of Australia gaz 13 July 2001, No. S285)

remaining provision commenced immediately before 15 July 2001 (see s 2(1) of Act 2001 No. 45 (Qld) and Corporations Act 2001 No. 50 (Cwlth) and proc pubd Cwlth of Australia gaz 13 July 2001, No. S285)

Duties Act 2001 No. 71 ss 1–2(1), 551 sch 1

date of assent 13 November 2001

ss 1–2 commenced on date of assent

remaining provisions commenced 1 March 2002 (2002 SL No. 10)

Taxation Administration Act 2001 No. 72 ss 1–2, 164 sch 1

date of assent 13 November 2001

ss 1–2 commenced on date of assent

remaining provisions commenced 1 March 2002 (2002 SL No. 12)

Natural Resources and Other Legislation Amendment Act 2001 No. 92 pts 1, 4

date of assent 10 December 2001

ss 1–2 commenced on date of assent

remaining provisions commenced 30 June 2002 (see s 2(1))

Land Tax Amendment Act 2002 No. 30

date of assent 6 August 2002

ss 1–2 commenced on date of assent

remaining provisions commenced 1 July 2002 (see s 2)

Discrimination Law Amendment Act 2002 No. 74 pts 1, 7

date of assent 13 December 2002

ss 1–2 commenced on date of assent

remaining provisions commenced 1 April 2003 (2003 SL No. 51)

Births, Deaths and Marriages Registration Act 2003 No. 31 ss 1–2, 59 sch 1

date of assent 23 May 2003

ss 1–2 commenced on date of assent

remaining provisions commenced 1 February 2004 (2003 SL No. 360)

Land Tax Amendment Act 2003 No. 47

date of assent 27 August 2003

ss 1–2 commenced on date of assent

remaining provisions commenced 1 July 2003 (see s 2)

Transport Infrastructure Act 1994 No. 8 s 491(3) sch 5 (this Act is amended, see amending legislation below)

amending legislation—

Transport Infrastructure and Another Act Amendment Act 2003 No. 54 ss 1–2, 34, 39 (amends 1994 No. 8 above)

date of assent 18 September 2003

ss 1–2 commenced on date of assent

remaining provisions commenced 1 December 2003 (2003 SL No. 294)

Revenue Legislation Amendment Act 2004 No. 18 s 1, pt 4

date of assent 24 August 2004

commenced on date of assent

Land Tax Amendment Act 2005 No. 31

date of assent 14 June 2005

ss 1–2 commenced on date of assent

remaining provisions commenced 1 July 2005 (see s 2)

Revenue Legislation Amendment Act 2005 No. 60 s 1, pt 4

date of assent 28 November 2005

commenced on date of assent

Revenue Legislation Amendment Act 2006 No. 34 pts 1, 3

date of assent 16 June 2006

ss 1–2 commenced on date of assent

remaining provisions commenced 1 July 2006 (see s 2)

Revenue and Other Legislation Amendment Act 2006 No. 44 s 1, pt 7

date of assent 10 November 2006

commenced on date of assent

Revenue and Other Legislation Amendment Act 2007 No. 29 ss 1, 2(2), pt 5

date of assent 15 June 2007

ss 1–2 commenced on date of assent

remaining provisions commenced 1 July 2007 (see s 2(2))

Statute Law (Miscellaneous Provisions) Act 2007 No. 36

date of assent 29 August 2007

commenced on date of assent

Revenue and Other Legislation Amendment Act 2008 No. 39 ss 1–2(1), pt 3

date of assent 11 June 2008

ss 1–2 commenced on date of assent

remaining provisions commenced 30 June 2008 (see s 2(1))

Airport Assets (Restructuring and Disposal) Act 2008 No. 46 ss 1, 125–126

date of assent 12 September 2008

commenced on date of assent

Residential Tenancies and Rooming Accommodation Act 2008 No. 73 ss 1–2, 554 sch 1

date of assent 11 December 2008

ss 1–2 commenced on date of assent

remaining provisions commenced 1 July 2009 (2009 SL No. 40)

Revenue and Other Legislation Amendment Act (No. 2) 2008 No. 75 s 1, pt 8

date of assent 11 December 2008

commenced on date of assent

Local Government Act 2009 No. 17 ss 1, 2(4), 331 sch 1

date of assent 12 June 2009

ss 1–2 commenced on date of assent

remaining provisions not yet proclaimed into force (see s 2(4))

Revenue and Other Legislation Amendment Act 2009 No. 19 ss 1, 2(a), (c)(iv), pt 6, s 95 sch 2

date of assent 22 June 2009

ss 1–2 commenced on date of assent

remaining provisions commenced 30 June 2009 (see s 2(a), (c)(iv))

Fuel Subsidy Repeal and Revenue and Other Legislation Amendment Act 2009 No. 22 ss 1–2(1), pt 11

date of assent 22 June 2009

ss 1–2 commenced on date of assent

remaining provisions commenced 1 July 2009 (see s 2(1))

Criminal Code and Other Legislation (Misconduct, Breaches of Discipline and Public Sector Ethics) Amendment Act 2009 No. 25 pt 1, s 83 sch

date of assent 11 August 2009

ss 1–2 commenced on date of assent

remaining provision commenced 2 November 2009 (2009 SL No. 241) (amdt could not be given effect)

Sustainable Planning Act 2009 No. 36 ss 1–2, 872 sch 2

date of assent 22 September 2009

ss 1–2 commenced on date of assent

remaining provisions commence 18 December 2009 (2009 SL No. 281)

State Penalties Enforcement and Other Legislation Amendment Act 2009 No. 48 ss 1, 2(6), ch 4 pt 10A

date of assent 19 November 2009

ss 1–2 commenced on date of assent

remaining provisions commenced 1 December 2009 (see s 2(6) and 2009 SL No. 251)

7 List of annotations

Title amd 1996 No. 70 s 6

Definitions

prov hdg sub 1995 No. 58 s 4 sch 1

s 2 prev s 2 amd 1923 14 Geo 5 No. 38 s 2; 1959 8 Eliz 2 No. 41 s 2
om 1992 No. 36 s 2 sch 1
pres s 2 (prev s 3) renum 2009 No. 19 s 34(3)
def “**absentee**” sub 1935 26 Geo 5 No. 40 s 2(i)
amd 1984 No. 99 s 3 (retro)
sub 1995 No. 58 s 4 sch 1
def “**Administration Act**” ins 2009 No. 19 s 34(2)
def “**agent**” amd 1922 13 Geo 5 No. 3 s 2
def “**allowable PPR deduction**” ins 2005 No. 60 s 25
def “**amended Act**” ins 2009 No. 19 s 34(2)
def “**amending Act**” ins 2009 No. 19 s 34(2)
def “**approved form**” ins 1995 No. 58 s 4 sch 1
def “**assessment**” sub 2009 No. 19 s 34(1)–(2)
def “**Australia**” om 1992 No. 36 s 2 sch 1
def “**averaged unimproved value**” ins 1996 No. 70 s 7(2)
def “**capped value**” ins 2007 No. 29 s 15(2)
def “**commencement**” ins 2009 No. 19 s 34(2)
def “**commissioner**” amd 1995 No. 58 s 4 sch 1
sub 2009 No. 19 s 34(1)–(2)
def “**exempt proprietary company**” ins 1982 No. 63 s 3 (retro)
amd 1988 No. 40 s 5 (retro)
sub 1993 No. 51 s 6 (retro)
om 1996 No. 70 s 7(1)
def “**improvements**” ins 1930 21 Geo 5 No. 7 s 2(i)
def “**land tax**” sub 1935 26 Geo 5 No. 40 s 2(ii); 2009 No. 19 s 34(1)–(2)
def “**member**” ins 2005 No. 60 s 25
def “**Minister**” ins 1990 No. 21 s 3 (retro)
om 1992 No. 36 s 2 sch 1
def “**non-PPR purpose**” ins 2005 No. 60 s 25
def “**notice**” sub 2009 No. 19 s 34(1)–(2)
def “**objection**” ins 2009 No. 19 s 34(2)
def “**owner**” amd 1991 No. 73 s 4(2)–(3) (retro)
sub 1995 No. 58 s 4 sch 1
def “**parcel**” ins 1991 No. 73 s 4(1) (retro)

def **“parcel of land”** ins 1991 No. 73 s 4(1) (retro)
def **“penalty tax”** ins 2009 No. 19 s 34(2)
def **“Person”** om 1992 No. 36 s 2 sch 1
def **“post-commencement liability”** ins 2009 No. 19 s 34(2)
def **“pre-amended Act”** ins 2009 No. 19 s 34(2)
def **“pre-commencement act or omission”** ins 2009 No. 19 s 34(2)
def **“pre-commencement liability”** ins 2009 No. 19 s 34(2)
def **“Prescribed”** om 1992 No. 36 s 2 sch 1
def **“previous”** ins 2009 No. 19 s 34(2)
def **“proprietary company”** ins 1996 No. 70 s 7(2)
 amd 2001 No. 45 s 29 sch 3
def **“public notice”** om 2009 No. 19 s 34(1)
def **“relevant proprietary company”** ins 1996 No. 70 s 7(2)
def **“relevant unimproved value”** ins 1996 No. 70 s 7(2)
 sub 2007 No. 29 s 15
def **“residential area”** ins 2005 No. 60 s 25
def **“residential care”** ins 2008 No. 75 s 66
def **“residential care service”** ins 2008 No. 75 s 66
def **“retirement village”** ins 1991 No. 73 s 4(1) (retro)
 sub 2004 No. 18 s 37
def **“return”** ins 1935 26 Geo 5 No. 40 s 2(iii)
 om 2009 No. 19 s 34(1)
def **“spouse”** ins 2002 No. 74 s 52
def **“tax”** ins 2009 No. 19 s 34(2)
def **“taxpayer”** sub 2009 No. 19 s 34(1)–(2)
def **“tenancy agreement”** ins 2005 No. 60 s 25
def **“This Act”** om 1992 No. 36 s 2 sch 1
def **“time-sharing scheme”** ins 1985 No. 39 s 4(a)
def **“trustee”** amd 2007 No. 36 s 2 sch
def **“Unimproved value”** om 1930 21 Geo 5 No. 7 s 2(ii)
def **“unimproved value”** ins 1995 No. 58 s 4 sch 1
 sub 1997 No. 74 s 6
def **“value of improvements”** ins 1995 No. 58 s 4 sch 1

Relationship of Act with Administration Act

s 3 ins 2009 No. 19 s 35

Meaning of “absentee”

s 3A ins 1995 No. 58 s 4 sch 1

Meaning of “averaged unimproved value”

s 3AA ins 1996 No. 70 s 8

Meaning of “owner”

s 3B ins 1995 No. 58 s 4 sch 1

Meaning of “spouse”

s 3BA ins 2002 No. 74 s 53

Meaning of “unimproved value”

prov hdg ins 1995 No. 58 s 4 sch 1

s 3C amd 1930 21 Geo 5 No. 7 s 2(ii); 1935 26 Geo 5 No. 40 s 2(iv); 1995 No. 58 s 4 sch 1

Discounting unimproved value of subdivided land in particular cases

s 3CA ins 1997 No. 74 s 7

amd 1998 No. 48 s 17 sch

sub 2001 No. 92 s 17

Meaning of “value of improvements”

prov hdg ins 1995 No. 58 s 4 sch 1

s 3D (prev s 3(1) def “value of improvements”)

sub 1930 21 Geo 5 No. 7 s 2(iii)

amd 1935 26 Geo 5 No. 40 s 2(v); 1995 No. 58 s 4 sch 1

reloc 1995 No. 58 s 4 sch 1

When land is a principal place of residence

prov hdg ins 1995 No. 58 s 4 sch 1

s 3E (prev s 3(2)) ins 1978 No. 83 s 3 (retro)

amd 1985 No. 39 s 4(b)

renum 1995 No. 58 s 4 sch 1

amd 1997 No. 43 s 4 (retro); 2005 No. 60 s 26

amd 2008 No. 75 s 67

Land not continuously used for residential purposes

s 3EAA ins 2008 No. 75 s 68

When land is used for a substantial non-PPR purpose

s 3EA ins 2005 No. 60 s 27

amd 2006 No. 44 s 90

Who are the beneficiaries of a trust

prov hdg ins 1995 No. 58 s 4 sch 1

s 3F (prev s 3(3)–(5)) ins 1985 No. 39 s 4(c)

renum 1995 No. 58 s 4 sch 1

amd 1999 No. 13 s 49 sch

Capping of value for particular years

s 3G ins 2007 No. 29 s 16

PART 2—ADMINISTRATION

pt hdg om 2009 No. 19 s 36

Commissioner, assistant commissioners, assessors and receivers

s 4 sub 1995 No. 58 s 4 sch 1; 1996 No. 37 s 147 sch 2

amd 2001 No. 72 s 164 sch 1

om 2009 No. 19 s 36

Delegation by commissioner

s 4AA ins 1995 No. 58 s 4 sch 1

om 2009 No. 19 s 36

Commissioner may ask police to help

s 4AB ins 1999 No. 13 s 22
om 2000 No. 5 s 373 sch 2

Secrecy

s 4A ins 1962 No. 17 s 2
amd 1968 No. 27 s 7 sch (retro); 1978 No. 83 s 4 (retro); 1984 No. 99 s 4;
1991 No. 73 s 5; 1999 No. 29 s 50 sch; 2001 No. 72 s 164 sch 1; 2008 No.
75 s 65
om 2009 No. 19 s 36

Commissioner or officers may appear in proceedings

s 5 om 2009 No. 19 s 36

Report by Commissioner

s 6 om 1991 No. 73 s 6 (retro)

Land tax on relevant unimproved value

prov hdg amd 1996 No. 70 s 9(1)

s 8 amd 1952 1 Eliz 2 No. 47 s 2; 1959 8 Eliz 2 No. 41 s 3; 1996 No. 70 s 9(2)

Amounts and rates of land tax

s 9 amd 1920 10 Geo 5 No. 25 s 2; 1922 13 Geo 5 No. 3 s 3; 1935 26 Geo 5 No.
40 s 3
sub 1959 8 Eliz 2 No. 41 s 4
amd 1963 No. 11 s 2 (retro); 1964 No. 44 s 2 (retro); 1966 No. 16 s 3 (retro);
1969 No. 11 s 3 (retro); 1988 No. 40 s 6 (retro); 1990 No. 84 ss 4, 6 (retro);
1991 No. 73 s 7 (retro); 1995 No. 58 s 4 sch 1
sub 2005 No. 31 s 4

General rebate

s 9AA ins 1997 No. 43 s 5 (retro)
amd 1999 No. 25 s 16
om 2002 No. 30 s 4 (retro)

Calculating rebates

s 9AB ins 1997 No. 43 s 7 (retro)
om 2002 No. 30 s 4 (retro)

Rebates

prov hdg sub 1997 No. 43 s 6(1) (retro)

s 9A orig s 9A ins 1918 9 Geo 5 No. 3 s 2
amd 1922 13 Geo 5 No. 3 s 4 (retro); 1924 15 Geo 5 No. 16 s 2(1); 1925 16
Geo 5 No. 16 s 2(1) (retro); 1926 17 Geo 5 No. 19 s 2(1) (retro); 1927 18
Geo 5 No. 10 s 2(1) (retro); 1928 19 Geo 5 No. 2 s 2(1) (retro); 1929 20
Geo 5 No. 27 s 2(1) (retro); 1930 21 Geo 5 No. 7 s 4(1); 1932 23 Geo 5 No.
28 s 2(1) (retro); 1933 24 Geo 5 No. 25 s 12(1) (retro); 1934 25 Geo 5 No.
9 s 2(1) (retro)
om 1959 8 Eliz 2 No. 41 s 5(1)
prev s 9A ins 1988 No. 40 s 7 (retro)
amd 1990 No. 84 ss 5, 6 (retro); 1997 No. 43 s 6(2)–(3) (retro); 1999 No. 25 s
16

sub 2002 No. 30 s 4 (retro)
amd 2003 No. 47 s 4 (retro)
om 2005 No. 31 s 5

Rounding down amounts of tax etc.

s 9B prev s 9B ins 1935 26 Geo 5 No. 40 s 4(1) (retro)
om 1959 8 Eliz 2 No. 41 s 5(1)
pres s 9B ins 1992 No. 36 s 2 sch 1
om 2009 No. 19 s 37

Levy of land tax

s 10 amd 1995 No. 58 s 4 sch 1

Date and place of payment of land tax

prov hdg amd 1995 No. 58 s 4 sch 1
s 10A (prev s 10(2)) renum 1995 No. 58 s 4 sch 1
om 2009 No. 19 s 37

Taxable value

s 11 amd 1918 9 Geo 5 No. 3 s 3; 1920 10 Geo 5 No. 25 s 3; 1922 13 Geo 5 No. 3 s 5(1); 1923 14 Geo 5 No. 38 s 3 (retro); 1935 26 Geo 5 No. 40 s 5 (retro); 1951 15 Geo 6 No. 48 s 2 (retro); 1952 1 Eliz 2 No. 47 s 3 (retro)
sub 1958 7 Eliz 2 No. 55 s 2
amd 1959 8 Eliz 2 No. 41 s 6; 1962 No. 17 s 3 (retro); 1963 No. 11 s 3 (retro); 1964 No. 44 s 3; 1965 No. 49 s 2 (retro); 1968 No. 27 s 3 (retro); 1969 No. 11 s 4 (retro); 1973 No. 66 s 3; 1974 No. 68 s 3 (retro); 1976 No. 72 s 3 (retro); 1978 No. 83 s 5 (retro); 1979 No. 53 s 3; 1980 No. 53 s 3 (retro); 1981 No. 107 s 3 (retro); 1984 No. 6 s 5 (retro); 1984 No. 99 s 5; 1985 No. 39 s 5; 1988 No. 40 s 8 (retro); 1990 No. 21 s 4 (retro); 1990 No. 84 s 6; 1991 No. 73 s 8 (retro); 1993 No. 51 s 7 (retro); 1994 No. 75 s 30 (retro); 1996 No. 70 s 10; 1997 No. 43 s 8 (retro); 2002 No. 74 s 54; 2003 No. 47 s 5 (retro); 2005 No. 31 s 6; 2005 No. 60 s 28; 2006 No. 44 s 91

Deduction—exempt propriety companies

s 11A ins 1984 No. 6 s 6 (retro)
amd 1985 No. 39 s 6; 1988 No. 40 s 9 (retro); 1989 No. 47 ss 8(1)(a) (retro), 8(1)(c); 1990 No. 21 s 10
om 1993 No. 51 s 8 (retro)

Deduction—trustee

s 11AA ins 1985 No. 39 s 7
amd 1988 No. 40 s 10 (retro); 1989 No. 47 s 8(1)(b) (retro), (d); 1990 No. 21 s 10 (retro)
om 1993 No. 51 s 8 (retro)

Provisions relating to land comprised in a building units plan etc.

s 11B ins 1984 No. 6 s 7 (retro)
amd 1985 No. 39 s 8; 1990 No. 21 s 5 (retro); 1993 No. 51 s 9 (retro); 1996 No. 70 s 11; 1997 No. 43 s 9 (retro); 2002 No. 74 s 55; 2005 No. 60 s 29; 2009 No. 19 s 33 sch 2

Provisions relating to scheme land for a community titles scheme

s 11BA ins 1997 No. 28 s 295 sch 3
amd 1997 No. 43 s 10 (retro); 1999 No. 13 s 49 sch; 2002 No. 74 s 56; 2005 No. 60 s 30

Deduction—home unit companies

s 11C ins 1984 No. 6 s 8 (retro)
amd 1984 No. 99 s 6 (retro); 1985 No. 39 s 9; 1990 No. 21 s 6 (retro); 1991 No. 73 s 9 (retro); 1995 No. 58 s 4 sch 1; 1996 No. 70 s 12; 1997 No. 43 s 11; 1999 No. 13 s 49 sch; 2002 No. 74 s 57

Time-sharing—lots comprised in building units plan or group titles plan

s 11D ins 1985 No. 39 s 10
amd 1990 No. 21 s 10 (retro); 1993 No. 51 s 10 (retro); 2009 No. 19 s 33 sch 2

Time-sharing—lots included in community titles schemes

s 11DA ins 1997 No. 28 s 295 sch 3

Time-sharing—fee simple held by tenants in common

s 11E ins 1985 No. 39 s 10
amd 1990 No. 21 s 10 (retro); 1993 No. 51 s 11 (retro); 1997 No. 28 s 295 sch 3

Allowable deduction for principal place of residence

s 11EA ins 2005 No. 60 s 31

Requirement to give information about principal place of residence

s 11EB ins 2005 No. 60 s 31
om 2009 No. 19 s 38

When liability for tax arises

s 12 amd 1995 No. 58 s 4 sch 1
sub 2009 No. 19 s 38

Effect of failure to notify commissioner of parting with ownership of land

s 12A ins 1984 No. 99 s 7

Land exempted from tax

s 13 amd 1922 13 Geo 5 No. 3 s 6; 1935 26 Geo 5 No. 40 s 6 (retro); 1962 No. 17 s 4 (retro); 1969 No. 11 s 5 (retro); 1972 No. 31 s 6 sch 1; 1978 No. 83 s 6 (retro); 1982 No. 63 s 4 (retro); 1984 No. 6 s 9 (retro); 1984 No. 99 s 8 (retro); 1985 No. 39 s 11; 1988 No. 40 s 11 (retro); 1990 No. 21 s 7 (retro); 1990 No. 84 s 6 (retro); 1991 No. 73 s 10 (retro); 1993 No. 51 s 12 (retro); 1995 No. 28 s 4; 1995 No. 58 s 4 sch 1; 1996 No. 70 s 13; 1997 No. 43 s 12; 1999 No. 49 s 19; 1999 No. 78 s 4 (retro); 2002 No. 30 s 5 (retro); 2003 No. 47 s 6 (retro); 1994 No. 8 s 200A(3) sch 2B (amd 2003 No. 54 ss 34, 39); 2005 No. 31 s 7; 2005 No. 60 s 32; 2008 No. 46 s 126; 2008 No. 73 s 554 sch 1; 2008 No. 75 s 69; 2009 No. 19 s 33 sch 2

Meaning of “exempt charitable institution”

s 13A ins 1995 No. 58 s 4 sch 1

Meaning of “religious institution”

- s 14** prev s 14 sub 1922 13 Geo 5 No. 3 s 7; 1935 26 Geo 5 No. 40 s 7 (retro); 1959 8 Eliz 2 No. 41 s 7; 1963 No. 11 s 4 (retro); 1964 No. 44 s 4 (retro); 1966 No. 16 s 4 (retro)
om 1969 No. 11 s 6 (retro)
pres s 14 ins 1995 No. 58 s 4 sch 1

Timber, minerals, and coal to be exempt from land tax

- s 14A** ins 1922 13 Geo 5 No. 3 s 8
sub 1954 3 Eliz 2 No. 41 s 2

PART 4—ASSESSMENTS AND LIABILITY

- pt hdg** sub 2009 No. 19 s 39

Tax to be levied etc. on assessments

- s 15** om 2009 No. 19 s 40

Taxpayer to furnish returns

- s 16** amd 1922 13 Geo 5 No. 3 s 9; 1951 15 Geo 6 No. 48 s 3 (retro); 1952 1 Eliz 2 No. 47 s 4 (retro); 1959 8 Eliz 2 No. 41 s 8; 1962 11 Eliz 2 No. 10 s 2; 1962 No. 17 s 5; 1963 No. 11 s 5 (retro); 1964 No. 44 s 5 (retro); 1965 No. 49 s 3 (retro); 1968 No. 27 s 4; 1969 No. 11 s 7 (retro); 1973 No. 66 s 4; 1974 No. 68 s 4 (retro); 1976 No. 72 s 4; 1978 No. 83 s 7; 1979 No. 53 s 4 (retro); 1981 No. 107 s 4 (retro); 1984 No. 6 s 10 (retro); 1984 No. 99 s 9; 1985 No. 39 s 12; 1988 No. 40 s 12 (retro); 1990 No. 21 s 8 (retro); 1990 No. 84 s 6 (retro); 1991 No. 73 s 11 (retro); 1995 No. 28 s 5; 1995 No. 58 s 4 sch 1; 1996 No. 70 s 14; 1997 No. 43 s 13; 1999 No. 13 s 23; 1999 No. 78 s 5; 2002 No. 30 s 6 (retro); 2003 No. 47 s 7 (retro); 2005 No. 31 s 8; 2006 No. 34 s 9; 2007 No. 29 s 17
om 2009 No. 19 s 40

Certain returns and information to be furnished when required

- s 17A** (prev s 17(2)–(3)) amd 1995 No. 58 s 4 sch 1
renum 1995 No. 58 s 4 sch 1
amd 2003 No. 31 s 59 sch 1
om 2009 No. 19 s 40

Access to lands, buildings etc.

- s 17B** (prev s 17(4)) renum 1995 No. 58 s 4 sch 1
om 2009 No. 19 s 40

Assessments, assessment registers, and notice

- s 18** amd 1920 10 Geo 5 No. 25 s 4; 1951 15 Geo 6 No. 48 s 4 (retro); 1952 1 Eliz 2 No. 47 s 5; 1958 7 Eliz 2 No. 55 s 3; 1965 No. 61 s 11 sch 2; 1968 No. 27 s 5; 1976 No. 72 s 5 (retro); 1979 No. 53 s 5 (retro); 1981 No. 107 s 5 (retro); 1991 No. 73 s 12; 1995 No. 58 s 4 sch 1; R1 (see RA s 5(d)); 1999 No. 13 s 24; 2003 No. 47 s 8 (retro); 2005 No. 31 s 9
om 2009 No. 19 s 40

Assessment in case of default or unsatisfactory return

s 19 amd 1920 10 Geo 5 No. 25 s 5; 1922 13 Geo 5 No. 3 s 10; 1968 No. 27 s 7 sch (retro); 2005 No. 60 s 33
om 2009 No. 19 s 40

Alteration of assessments—generally

prov hdg sub 1999 No. 13 s 25

s 20 amd 1920 10 Geo 5 No. 25 s 6; 1922 13 Geo 5 No. 3 s 11; 1935 26 Geo 5 No. 40 s 8; 1951 15 Geo 6 No. 48 s 5 (retro); 1984 No. 99 s 10
om 2009 No. 19 s 40

Alteration of assessments—during appeal

s 20A ins 1999 No. 13 s 26
om 2009 No. 19 s 40

Process of altering assessment during appeal

s 20B ins 1999 No. 13 s 26
om 2009 No. 19 s 40

Lessee to pay the tax with remedy over

s 22 amd 1973 No. 66 s 5; 1991 No. 73 s 13
om 2009 No. 19 s 40

Mortgagees

s 24 amd 1920 10 Geo 5 No. 25 s 7; 1922 13 Geo 5 No. 3 s 12; 1935 26 Geo 5 No. 40 s 9; 1962 No. 17 s 6; 1991 No. 73 s 14 (retro); 2009 No. 19 s 41

Joint owners

s 25 amd 1920 10 Geo 5 No. 25 s 8; 1935 26 Geo 5 No. 40 s 10 (retro); 1968 No. 27 s 7 sch (retro); 1969 No. 11 s 8 (retro); 1985 No. 39 s 13; 1996 No. 70 s 15; 1999 No. 13 s 49 sch

Assessment of trustee

s 26A ins 1922 13 Geo 5 No. 3 s 13
amd 1985 No. 39 s 14

Assessment relief for trustee

s 26AB ins 1991 No. 73 s 15 (retro)

Assessment of beneficiaries

s 26B ins 1985 No. 39 s 15
amd 1991 No. 73 s 16 (retro)

Liability of owner who subdivides certain land

s 26C ins 1990 No. 21 s 9 (retro)
amd 1995 No. 58 s 4 sch 1; 1996 No. 70 s 16; 2008 No. 75 s 70; 2009 No. 19 s 33 sch 2

PART 4A—OBJECTIONS

pt hdg ins 1999 No. 13 s 27
om 2009 No. 19 s 42

Taxpayer may object to assessment

s 26D ins 1999 No. 13 s 27
 amd 1999 No. 49 s 20; 2000 No. 48 s 4
 om 2009 No. 19 s 42

Commissioner must consider objection

s 26E ins 1999 No. 13 s 27
 om 2009 No. 19 s 42

Commissioner must alter assessment if objection allowed

s 26F ins 1999 No. 13 s 27
 om 2009 No. 19 s 42

Taxpayer may appeal the commissioner's decision

s 26G ins 1999 No. 13 s 27
 om 2009 No. 19 s 42

PART 5—GROUNDS OF OBJECTION, APPEAL OR REVIEW

pt hdg sub 2009 No. 19 s 42
 amd 2009 No. 48 s 158B

Restriction on grounds of objection

s 27 amd 1920 10 Geo 5 No. 25 s 9; 1944 8 Geo 6 No. 3 s 3 sch 3; 1988 No. 102 s 10; 1989 No. 47 s 8(1)(e); 1995 No. 58 s 4 sch 1; 1996 No. 70 s 17; 1999 No. 13 s 28; 2007 No. 29 s 18
 sub 2009 No. 19 s 42

Time for making an appeal

s 27A ins 1999 No. 13 s 29
 amd 2000 No. 1 s 86 sch 1
 om 2009 No. 19 s 42

How appeal is started

s 27AA ins 1999 No. 49 s 21
 om 2009 No. 19 s 42

Restriction on grounds of appeal or review

prov hdg amd 2009 No. 48 s 158C(1)
s 28 amd 1920 10 Geo 5 No. 25 s 10
 sub 2009 No. 19 s 42
 amd 2009 No. 48 s 158C(2)

Pending appeal not to affect assessment

s 29 om 2009 No. 19 s 42

Rules of court

s 30 amd 1920 10 Geo 5 No. 25 s 11
 sub 1995 No. 58 s 4 sch 1
 amd 2000 No. 1 s 86 sch 1
 om 2009 No. 19 s 42

PART VI—ACQUISITION OF LAND

pt hdg om 1959 8 Eliz 2 No. 41 s 9

Power to acquire land unless valuation increased

s 31 om 1959 8 Eliz 2 No. 41 s 9

PART 7—RECOVERY OF TAX AND SECURITY FOR PAYMENT OF TAX

pt hdg sub 2009 No. 19 s 43

Date of payment of tax

s 32 sub 1936 1 Edw 8 No. 15 s 2
om 2009 No. 19 s 44

Extension of time for payment

s 32A ins 1951 15 Geo 6 No. 48 s 6
om 2009 No. 19 s 44

Interest on unpaid tax

s 33 sub 1951 15 Geo 6 No. 48 s 7 (retro); 1962 No. 17 s 7
amd 1984 No. 99 s 11
sub 1991 No. 73 s 17
om 2009 No. 19 s 44

Deferment of land tax during lifetime

s 33A ins 1991 No. 73 s 18
om 2009 No. 19 s 44

Recovery of tax

s 34 amd 1959 8 Eliz 2 No. 41 s 10; 1991 No. 73 s 19; 1995 No. 58 s 4 sch 1; 2009 No. 19 s 45

Substituted service

s 35 om 2009 No. 19 s 46

Provision when tax not paid during lifetime

s 36 amd 1991 No. 73 s 20
om 2009 No. 19 s 46

Tax to be a first charge on land

s 37 amd 1968 No. 27 s 6 (retro); 1969 No. 11 s 9 (retro); 2001 No. 71 s 551 sch 1; 2009 No. 19 s 47

Notice that land no longer exempt

s 38 prev s 38 om 2009 No. 19 s 48
pres s 38 ins 2009 No. 19 s 49

Notice that person no longer entitled to deduction

s 39 amd 1925 16 Geo 5 No. 16 s 3
sub 1951 15 Geo 6 No. 48 s 8
amd 1968 No. 27 s 7 sch (retro); 1984 No. 99 s 12; 1995 No. 58 s 4 sch 1
sub 2009 No. 19 s 49

Notice of change of ownership of land

s 39A ins 2009 No. 19 s 49

Notice of change of address for service

s 39B ins 2009 No. 19 s 49

Access to registers etc.

s 39C ins 2009 No. 19 s 49

Disclosure of information by official to lessee of land

s 39D ins 2009 No. 19 s 49

Land tax of Commissioner

s 41 om 1935 26 Geo 5 No. 40 s 11 (retro)

Agents and trustees

s 43 om 2009 No. 19 s 50

Commissioner may declare agent

s 43A ins 1922 13 Geo 5 No. 3 s 14
om 2009 No. 19 s 50

Contracts to evade tax void

s 44 amd 1973 No. 66 s 6; 1991 No. 73 s 21

Provision to pay land tax etc. unenforceable

s 44A ins 1991 No. 73 s 22
om 2009 No. 19 s 50

Power to obtain evidence

s 45 om 2009 No. 19 s 50

Release of taxpayer in case of hardship

s 46 amd 1922 13 Geo 5 No. 3 s 15; 1935 26 Geo 5 No. 40 s 12 (retro)
om 2009 No. 19 s 50

Obstructing officers or not complying with Act

s 47 amd 1968 No. 27 s 7 sch (retro); 1984 No. 99 s 13; 1995 No. 58 s 4 sch 1
om 2009 No. 19 s 50

Offences

s 48 amd 1922 13 Geo 5 No. 3 s 16; 1923 14 Geo 5 No. 38 s 4 (retro); 1935 26 Geo 5 No. 40 s 13
sub 1959 8 Eliz 2 No. 41 s 11
amd 1968 No. 27 s 7 sch (retro); 1984 No. 99 s 14; 1995 No. 58 s 4 sch 1
om 2009 No. 19 s 50

Fines by commissioner

s 49 sub 1959 8 Eliz 2 No. 41 s 12
amd 1968 No. 27 s 7 sch (retro); 1969 No. 11 s 10 (retro); 1984 No. 99 s 15;
1995 No. 58 s 4 sch 1
om 2009 No. 19 s 50

Evading taxation

s 50 om 1959 8 Eliz 2 No. 41 s 13

Forfeiture of land for fraudulent evasions, &c.

s 51 om 1959 8 Eliz 2 No. 41 s 13

Penalties not to relieve from tax

s 52 om 2009 No. 19 s 50

Aiding or abetting offences

s 53 om 2009 No. 19 s 50

Procedure to recover penalties

s 54 om 2009 No. 19 s 50

Compounding penalties

s 55 om 2009 No. 19 s 50

Offences under this Act may be prosecuted within 6 years

s 56 sub 1922 13 Geo 5 No. 3 s 17
om 2009 No. 19 s 50

Actions against officers

s 57 om 1974 No. 75 s 4 sch

Evidence

s 58 amd 1922 13 Geo 5 No. 3 s 18; 1923 14 Geo 5 No. 38 s 5 (retro)
om 2009 No. 19 s 50

Signature of commissioner

s 58A ins 1999 No. 13 s 30
om 2009 No. 19 s 50

Commissioner's certificate

s 58B ins 1999 No. 13 s 30
om 2009 No. 19 s 50

Governor in Council may extend time for doing acts

s 59 amd 1995 No. 58 s 4 sch 1
om 2009 No. 19 s 50

Approval of forms

s 60 amd 1968 No. 27 s 7 sch (retro); 1984 No. 99 s 16; 1988 No. 40 s 13
sub 1995 No. 58 s 4 sch 1

Regulation-making power

s 61 prev s 61 ins 1993 No. 51 s 13 (retro)
exp 29 June 1993 (see s 61(2))
pres s 61 ins 1995 No. 58 s 4 sch 1
amd 1999 No. 13 s 31; 2009 No. 19 s 51

Application of particular amendments

s 62 prev s 62 ins 1995 No. 58 s 4 sch 1
exp 28 May 1996 (see s 62(3))
pres s 62 ins 1996 No. 70 s 18
amd 1999 No. 25 s 17; 2002 No. 30 s 7 (retro)
sub 2003 No. 47 s 9 (retro); 2005 No. 31 s 10
amd 2005 No. 60 s 34
sub 2006 No. 34 s 10; 2007 No. 29 s 19; 2008 No. 39 s 26; 2009 No. 22 s 42

Application of further amendments

s 62A ins 2008 No. 75 s 71

PART 9—TRANSITIONAL PROVISIONS

pt hdg ins 2001 No. 92 s 18
sub 2005 No. 31 s 11(1)

Division 1—Transitional provision for Natural Resources and Other Legislation Amendment Act 2001

div hdg ins 2005 No. 31 s 11(1)

Discount for subdivided land

s 63 ins 2001 No. 92 s 18

Division 2—Transitional provision for Land Tax Amendment Act 2005

div hdg ins 2005 No. 31 s 11(2)

Application of s 18

s 64 ins 2005 No. 31 s 11(2)

Division 3—Transitional provision for Revenue and Other Legislation Amendment Act 2006

div 3 (s 65) ins 2006 No. 44 s 92

Division 4—Savings provision for Revenue and Other Legislation Amendment Act 2007

div 4 (s 66) ins 2007 No. 29 s 20

Division 5—Transitional provisions for Revenue and Other Legislation Amendment Act 2009

div 5 (ss 67–78) ins 2009 No. 19 s 52

SCHEDULE 1—AMOUNTS AND RATES OF LAND TAX—PARTICULAR INDIVIDUALS

ins 2005 No. 31 s 12
sub 2006 No. 34 s 11
amd 2007 No. 29 s 21
sub 2008 No. 39 s 27; 2009 No. 22 s 43

SCHEDULE 2—AMOUNTS AND RATES OF LAND TAX—COMPANY, ABSENTEE OR TRUSTEE

ins 2005 No. 31 s 12
amd 2007 No. 29 s 22
sub 2008 No. 39 s 27; 2009 No. 22 s 43

8 List of forms notified or published in the gazette

(The following information about forms is taken from the gazette and is included for information purposes only. Because failure by a department to notify or publish a form in the gazette does not invalidate the form, you should check with the relevant government department for the latest information about forms (see Statutory Instruments Act, section 58(8)).)

Form 24 Version 4—Property Information (Transfer)

pubd gaz 23 March 2007 p 1250

Form 24A Version 1—Property Information (Transmission Application)

pubd gaz 23 March 2007 p 1249

Form LT2 Version 1—Queensland Tax Return

pubd gaz 30 July 1999 p 1899

Form LT3 Version 1—Notice of Assessment of Land Tax

pubd gaz 30 July 1999 p 1899

Form LT9 Version 1—Oath of Fidelity and Secrecy

pubd gaz 30 July 1999 p 1899

Form LT10 Version 2—Claim for Land Tax Deduction—Company Owning Building Containing “Home Units”

pubd gaz 25 August 2000 pp 1474

Form LT11 Version 1—Deduction Claim—Land Used for the Business of Agriculture, Pasturage or Dairy Farming

pubd gaz 16 January 2004 p 135

Form LT12 Version 1—Deduction Claim—Land Used for a Principal Place of Residence—Individual

pubd gaz 16 January 2004 p 135

Form LT13 Version 1—Deduction Claim—Land Used for a Principal Place of Residence—Trustee

pubd gaz 16 January 2004 p 135

Form LT14 Version 1—Deduction Claim—Land Used for a Principal Place of Residence—Trustee of Deceased Estate

pubd gaz 16 January 2004 p 135

Form LT15 Version 1—Exemption Claim

pubd gaz 16 January 2004 p 135

Form LT16 Version 1—Absentee/Resident Status Declaration

pubd gaz 16 January 2004 p 135

Form LT17 Version 1—Application for a Land Tax Clearance Certificate

pubd gaz 16 January 2004 p 135

9 Information about retrospectivity

Retrospective amendments that have been consolidated are noted in the list of legislation and list of annotations. Any retrospective amendment that has not been consolidated is noted in an editor's note to the text.

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