



# Land Tax Act 2010

Reprinted as in force on 20 September 2010

Reprint No. 1A

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This Act is reprinted as at 20 September 2010. The reprint shows the law as amended by all amendments that commenced on or before that day (Reprints Act 1992 s 5(c)).

The reprint includes a reference to the law by which each amendment was made—see list of legislation and list of annotations in endnotes. Also see list of legislation for any uncommenced amendments.

This page is specific to this reprint. See previous reprint for information about earlier changes made under the Reprints Act 1992. A table of reprints is included in the endnotes.

## **Also see endnotes for information about**

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

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## Queensland

# Land Tax Act 2010

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# Land Tax Act 2010

[as amended by all amendments that commenced on or before 20 September 2010]

## An Act about land tax and for related purposes

### Part 1 Preliminary

#### 1 Short title

This Act may be cited as the *Land Tax Act 2010*.

#### 2 Commencement

This Act commences on 30 June 2010.

#### 3 Dictionary

The dictionary in schedule 4 defines particular words used in this Act.

#### 4 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;
  - (c) imposition of interest and penalty tax;

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- (d) objections and appeals against, and reviews of, assessments of tax;
- (e) record keeping obligations of taxpayers;
- (f) investigative powers, offences, legal proceedings and evidentiary matters;
- (g) service of documents;
- (h) registration of charitable institutions.

*Note—*

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

## **5 Act binds all persons**

- (1) This Act binds all persons, including the State and, as far as the legislative power of the Parliament permits, the Commonwealth and the other States.
- (2) Nothing in this Act makes the State liable to be prosecuted for an offence.

# **Part 2 Imposition of land tax**

## **6 Imposition of land tax on taxable land**

- (1) This Act imposes land tax, for each financial year, on all taxable land.
- (2) Land tax is imposed on the taxable value of taxable land.

## **7 When a liability for land tax arises**

A liability for land tax for a financial year arises at midnight on 30 June immediately preceding the financial year.

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## 8 Who is liable to pay land tax

The owner of taxable land when a liability for land tax arises is liable to pay the tax.

# Part 3 Some basic concepts

## Division 1 What is taxable land?

### 9 Meaning of *taxable land*

*Taxable land* is land in Queensland that—

- (a) has been alienated from the State for an estate in fee simple; and
- (b) is not exempt land.

*Editor's note—*

*Acts Interpretation Act 1954*, section 36—

*land* includes messuages, tenements and hereditaments, corporeal or incorporeal, of any tenure or description, and whatever may be the interest in the land.

## Division 2 Who is the owner of land?

### 10 Meaning of *owner*

- (1) The *owner* of land includes the following—
  - (a) a person jointly or severally entitled to a freehold estate in the land who is in possession;
  - (b) a person jointly or severally entitled to receive rents and profits from the land;
  - (c) a person taken to be the owner of the land under this Act.

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- (2) The fact that a person is the owner of land under a provision of this Act does not prevent another person also being the owner of the land.
- (3) This section is subject to sections 12 to 14, 22 and 23.

## **11 Sellers and buyers of land**

- (1) For this Act, if an agreement has been made for the sale of land—
  - (a) the seller is taken to be the owner of the land until the buyer is in possession of it; and
  - (b) the buyer is taken to be the owner of the land as soon as the buyer is in possession of it.
- (2) This section applies whether or not the agreement has been completed.

## **12 Community titles schemes, building units and group titles**

To remove doubt, it is declared that, for this Act—

- (a) a body corporate for a community titles scheme is not the owner of the scheme land for the scheme; and
- (b) a body corporate under the *Building Units and Group Titles Act 1980* is not the owner of land comprised in a BUGTA plan.

*Note—*

Although the scheme land, or land comprised in a BUGTA plan, is valued under the Land Valuation Act, the owner of each lot is liable to pay land tax on the lot based on an apportionment of the valuation. See section 29.

## **13 Mortgagees**

- (1) For this Act, a mortgagee of land is taken not to be the owner of the land.

- 
- (2) This section applies even if the mortgagee is in possession of the land.

#### **14 Life estates—persons entitled to reversion or remainder**

- (1) This section applies if a person is entitled to a life estate in possession in land.

*Note—*

This person is the owner of the land under section 10(1)(a).

- (2) A person entitled to the fee simple interest in reversion or remainder is taken not to be the owner of the land.

#### **15 Time-sharing schemes**

For this Act, the person who manages a time-sharing scheme is taken to be the owner of the land that is the subject of the scheme.

### **Division 3 Concepts about the value of land**

#### **16 Taxable value**

The *taxable value*, of land for a financial year, is the lesser of—

- (a) the Land Valuation Act value of the land for the financial year; or
- (b) the averaged value of the land for the financial year.

*Editor's note—*

See also section 90 in relation to the capping of the taxable value of land for the financial year starting 1 July 2010.

#### **17 Land Valuation Act value**

The *Land Valuation Act value*, of land for a financial year, is its value under the Land Valuation Act when a liability for land tax arises for the financial year.

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## **18 Averaged value**

- (1) The *averaged value*, of land for a financial year, is—
  - (a) if there are Land Valuation Act values of the land for the financial year and the previous 2 financial years—the amount that is the average of those 3 values; or
  - (b) otherwise—the amount equal to the Land Valuation Act value of the land for the financial year multiplied by the averaging factor for the year.
- (2) For subsection (1), the *averaging factor* for a financial year is the number calculated to 2 decimal places using the following formula—

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

where—

*T* means the total of the Land Valuation Act values, for the financial year and the previous 2 financial years, of all land for which there is or was a Land Valuation Act value for that year.

*V* means the total of the Land Valuation Act values of all land for which there is a Land Valuation Act value for the financial year.

# **Part 4 Assessment of land tax**

## **Division 1 Aggregation of land**

### **19 General principle—taxable land is aggregated**

- (1) A taxpayer's liability for land tax must be assessed on the total taxable value of all taxable land owned by the taxpayer when the liability arises.

*Example—*

An individual owns 2 properties that are both taxable land. The properties each have a taxable value of \$500000. The taxpayer's liability for land tax is worked out using the total taxable value of \$1000000.

- (2) This section is subject to sections 20 and 21.

## **20 Separate assessment of trust land**

- (1) The liability for land tax of a taxpayer who is a trustee of a trust must be separately assessed on the taxable land that is subject to the trust, as if that land were the only land owned by the taxpayer as a trustee.
- (2) However, subsection (1) does not apply if—
- (a) the taxpayer is trustee of more than 1 trust; and
  - (b) the interests of the beneficiaries of 2 or more of the trusts are, when the taxpayer's liability for land tax arises, the same.
- (3) If subsection (1) does not apply, the taxpayer's liability for land tax as trustee of the trusts mentioned in subsection (2)(b) must be assessed on the total taxable value of all taxable land that is subject to those trusts.

## **21 Separate assessment of land subject to time-sharing scheme**

For assessing a taxpayer's liability for land tax on land that is the subject of a time-sharing scheme, that land is taken to be the only land owned by the taxpayer.

## **Division 2 Co-owners**

### **22 Assessment of co-owners of land**

- (1) A co-owner of land—
- (a) is taken to own part of the land in proportion to the co-owner's interest in the land; and

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- (b) subject to section 19, must be severally assessed.
- (2) For subsection (1)(a), co-owners who hold their interests as joint tenants are taken to hold equal interests in the land.
- (3) Part 6 does not confer a benefit on a co-owner of land if—
  - (a) requirements about the owner of exempt land are provided for under the part; and
  - (b) the co-owner does not satisfy the requirements.
- (4) Despite subsection (1), the commissioner may make 1 assessment as if the land were owned by 1 co-owner as the trustee of the other co-owners.
- (5) The commissioner may make an assessment mentioned in subsection (4) only if—
  - (a) there are at least 5 co-owners of the land; and
  - (b) the commissioner considers the land is used for investment or commercial purposes.
- (6) For deciding whether the land is used for investment or commercial purposes, the commissioner must consider the following factors—
  - (a) the purposes for which the land is used;
  - (b) the number of co-owners of the land;
  - (c) whether the co-owners are individuals, trustees or companies;
  - (d) whether the relationship between the co-owners is predominantly a commercial or business relationship;
  - (e) the value of the land;
  - (f) any other relevant matter.



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## Division 3                      Trust land

### 23        Deceased estates—assessment of beneficiaries

- (1) This section applies to an estate administrator who owns land in that capacity when a liability for land tax arises.
- (2) The estate administrator may give the commissioner a request, in the approved form, to assess the relevant beneficiaries as if they were the owners of the land.
- (3) If the commissioner is satisfied this section applies, for this Act—
  - (a) each relevant beneficiary is taken to be the owner of part of the land in proportion to the beneficiary's interest in the land; and
  - (b) the estate administrator is taken not to be the owner of the land.
- (4) In this section—

*estate administrator* means—

  - (a) an executor or administrator of a deceased estate; or
  - (b) a trustee of a trust created under a will.

*relevant beneficiary* means a beneficiary of the deceased estate or trust who has an interest in the land when a liability for land tax arises.

### 24        Beneficiaries of discretionary trusts

- (1) The beneficiaries of a discretionary trust when a liability for land tax arises are the persons in whose favour a power of appointment has been exercised during the 12 month period ending when the liability arises.

*Note—*

See also schedule 4, definition *beneficiary*.

- (2) In this section—

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*discretionary trust* means a trust over property for which a person has a power of appointment.

## Division 4            Home unit companies

### 25        Definition for div 4

In this division—

*owner*, of a unit, means the person who is entitled to exclusively occupy the unit because the person owns shares in the home unit company that owns the land on which the unit is located.

### 26        What is a *home unit*

- (1) For this division, a *home unit* is a unit used as the home of—
  - (a) the owner of the unit; or
  - (b) if the owner of the unit holds the owner's shares in the home unit company in trust—all beneficiaries of the trust.
- (2) However, subsection (3) applies if—
  - (a) a unit that is trust property of a trust (*trust 1*) is used as the home of all beneficiaries of the trust; and
  - (b) a beneficiary of trust 1 is a prescribed relative of a beneficiary of another trust (*trust 2*); and
  - (c) the trust property of trust 2 includes—
    - (i) a home unit forming part of any building; or
    - (ii) exempt land used as the home of all beneficiaries of trust 2.
- (3) The unit mentioned in subsection (2)(a) is not a home unit unless the commissioner is satisfied that trust 1 and trust 2 were not established by or on the instructions of the same person.

- 
- (4) If a home unit is also used for a non-exempt purpose—
- (a) the commissioner must apportion the use of the unit between use as a home and use for non-exempt purposes, having regard to—
    - (i) the proportion of the gross floor area of the unit used for each purpose; and
    - (ii) the extent to which each proportion is used for the purpose; and
  - (b) the fraction equivalent to the proportion of the unit used for non-exempt purposes must be used for calculating the value of *b* for section 27.
- (5) For this section, part 6, division 1, subdivision 2 applies to a unit—
- (a) as if references in the subdivision to land, a residential area on land, and a residence on land, included a reference to a unit; and
  - (b) as if the reference in section 36(2)(f) to the person's acquisition of the land were a reference to the person's acquisition of shares in the home unit company; and
  - (c) with any other necessary modifications.

## **27 Calculation of home unit company's liability**

- (1) The amount of a home unit company's liability for land tax for a financial year is the amount calculated as follows—

***a x b***

where—

*a* is the amount of land tax that would be payable by the company if—

- (a) section 32 applied; and
- (b) the average unit value was the taxable value of the taxable land owned by the company.

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*b* is the number of units, other than home units, forming part of a building located on taxable land owned by the company.

- (2) For this section, *average unit value* means the amount calculated as follows—

$$\frac{t}{u}$$

where—

*t* is the taxable value of the taxable land owned by the home unit company.

*u* is the number of units forming part of a building located on the land.

- (3) This section applies despite sections 6(2) and 32.

## 28 Reassessment—demolition or renovations

- (1) This section applies if—
- (a) a home unit company's liability for land tax for a financial year (the *relevant year*) is calculated on the basis that a unit is used as a person's home under section 38 as applied by section 26(5); and
  - (b) the person mentioned in section 38 does not resume using the unit as the person's principal place of residence before a liability for land tax arises for the next financial year.
- (2) The home unit company must give notice to the commissioner stating the person did not resume using the unit as his or her principal place of residence before a liability for land tax arose for the next financial year.

*Note—*

Under the Administration Act, the requirement under this subsection is a lodgement requirement for which a failure to comply is an offence under section 121 of that Act.

- (3) The notice mentioned in subsection (2) must be given within 28 days after the day on which the liability mentioned in subsection (1)(b) arises.
- (4) The commissioner must make a reassessment of the home unit company's liability for land tax for the relevant year on the basis that the unit was not a home unit.

## **Division 5                      Other provisions about assessments**

### **29        Lots in community titles schemes or on BUGTA plans**

- (1) For assessing a taxpayer's liability for land tax on a lot included in a community titles scheme or shown on a BUGTA plan—
  - (a) the commissioner must apportion the taxable value of the relevant land between the lots included in the community titles scheme or shown on the BUGTA plan in proportion to the relevant lot entitlements; and
  - (b) the taxable value of each lot is taken to be the amount apportioned to it under paragraph (a); and
  - (c) each lot is taken to be a separate parcel.
- (2) If all or some of the lots included in the community titles scheme or shown on the BUGTA plan are included in a time-sharing scheme—
  - (a) the lots included in the time-sharing scheme are taken to be 1 lot (the *time-sharing lot*); and
  - (b) the relevant lot entitlement of the time-sharing lot is taken to be the total of the relevant lot entitlements for the lots included in the time-sharing scheme.
- (3) This section applies despite section 16 and the BCCM Act, section 194.
- (4) In this section—

*relevant land* means—

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- (a) the scheme land for the community titles scheme; or
- (b) the land comprised in the BUGTA plan.

***relevant lot entitlement*** means—

- (a) for a lot included in a community titles scheme—the interest schedule lot entitlement of the lot; or
- (b) for a lot shown on a BUGTA plan—the lot entitlement of the lot.

### **30 Discounting of Land Valuation Act value—subdivided land not yet developed**

- (1) This section applies to a parcel (the ***relevant parcel***) if—
  - (a) the relevant parcel is 1 of the parts into which a larger parcel has been subdivided; and
  - (b) the person who subdivided the larger parcel (the ***subdivider***) was the owner of the larger parcel when it was subdivided; and
  - (c) when the larger parcel was subdivided, the relevant parcel was not developed land; and
  - (d) since the larger parcel was subdivided, the relevant parcel has been held for sale; and
  - (e) when a liability for land tax on the relevant parcel arises—
    - (i) the subdivider is still the owner of the relevant parcel; and
    - (ii) the relevant parcel is still not developed land and is not being held by the subdivider for further subdivision; and
  - (f) the Land Valuation Act value of the relevant parcel for the relevant financial year is not calculated under that Act, chapter 2, part 3, division 3; and

*Note—*

The Land Valuation Act, chapter 2, part 3, division 3 provides for separate parcels to be included in 1 valuation in particular circumstances.

- (g) the relevant parcel is 1 of at least 6 parcels into which the larger parcel has been subdivided that—
  - (i) are owned by the subdivider; and
  - (ii) satisfy paragraphs (a) to (e).
- (2) For assessing the subdivider's liability for land tax, the Land Valuation Act value of the relevant parcel must be 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) In this section—

*developed land* means land improved, or being improved, by the construction of a building or other improvement reasonably capable of being used.

## Part 5                      Rate of land tax

### 31      Meaning of *absentee*

- (1) An *absentee* is a person who does not ordinarily reside in Australia.
- (2) An *absentee* includes a person who—
  - (a) can not satisfy the commissioner that he or she ordinarily resides in Australia; and
  - (b) when ownership of the person's land is decided for this Act—
    - (i) is absent from Australia; or

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- (ii) has been absent from Australia for more than half of the 12 month period ending when the ownership is decided.
- (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 officer's duty; or
  - (b) an individual (the *employee*) employed by an employer in Australia 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 employee's absence will not be longer than 5 years.
- (4) Subsection (3)(b) stops applying, for that absence, as soon as it is longer than 5 years.
- (5) In this section—

*Australia* includes an external Territory.

### **32 Rate of land tax generally**

- (1) Land tax is imposed on the total taxable value of the taxable land owned by a taxpayer at the following rate—
  - (a) for an individual other than an absentee or trustee—the rate provided for under schedule 1;
  - (b) for another taxpayer—the rate provided for under schedule 2.
- (2) This section applies subject to sections 20 and 21.

### **33 Reduced rate for particular trustees**

- (1) This section applies to a trustee for—
  - (a) a person under the *Bankruptcy Act 1966* (Cwlth); or



- (b) an incapacitated person within the meaning of the *Public Trustee Act 1978*.
- (2) Despite section 32, the commissioner must assess the trustee's liability for land tax at the rate provided for under schedule 1.

**34 Reassessment—employee absent from Australia longer than 5 years**

- (1) This section applies if—
  - (a) a taxpayer's liability for land tax for a financial year is assessed on the basis that the taxpayer is not an absentee under section 31(3)(b); and
  - (b) the taxpayer's absence from Australia is longer than 5 years.
- (2) The taxpayer must, within 28 days after the day on which the taxpayer has been absent from Australia for 5 years, give notice to the commissioner that this section applies.

*Note—*

Under the Administration Act, the requirement under this subsection is a lodgement requirement for which a failure to comply is an offence under section 121 of that Act.

- (3) The commissioner must reassess the taxpayer's liability for land tax for the financial year on the basis that the taxpayer was an absentee.

## **Part 6                      Exempt land**

### **Division 1                Homes**

#### **Subdivision 1        Preliminary**

##### **35        Explanation of operation of home provisions**

- (1) The purpose of this section is to explain generally how this division provides for land that is used as a home to be exempt land.
- (2) Land is exempt under subdivision 3 if it is used as the home of—
  - (a) the owner; or
  - (b) if the owner is a trustee and is not an absentee—all beneficiaries of the trust.
- (3) Under subdivision 2, land is used as a person's home if—
  - (a) the 6 month residency test in section 36(1)(a) is satisfied; or
  - (b) the person satisfies the requirements of section 37 or 38 (the person received care during the 6 month residency period or the person is temporarily living elsewhere because of renovations); or
  - (c) the commissioner is satisfied the person is using the land as his or her principal place of residence when the relevant liability for land tax arises (see section 36(1)(c)).
- (4) Land is partially exempt under subdivision 3 if it is used as a home as mentioned in subsection (2) but it is also used for a non-exempt purpose.
- (5) Under subdivision 2, land is used for a non-exempt purpose if it is used for any other substantial purpose, except if the only other purpose it is used for is 1 or more of the following—

- 
- (a) for—
    - (i) 1 allowable letting; or
    - (ii) 2 allowable lettings, if at least 1 is a family letting and certain other requirements are met (see section 40);
  - (b) for a working from home arrangement.

## **Subdivision 2      Basic concepts about homes**

### **36      Land used as the home of a person**

- (1) Land is *used as the home*, of a person for a financial year, only if—
  - (a) that land, and no other land, has been continuously used by the person for residential purposes, whether alone or with another person, for the 6 month period (the **6 month residency period**) ending when a liability for land tax arises for the financial year; or
  - (b) the land is taken to be used as the person's home under section 37 or 38; or
  - (c) otherwise—the commissioner is satisfied the land is used as the person's principal place of residence, whether alone or with another person, when a liability for land tax arises for the financial year.
- (2) For deciding whether land is used as the person's principal place of residence under subsection (1)(c), the commissioner may have regard to the following—
  - (a) the length of time the person has occupied a residence on the land;
  - (b) the place of residence of the person's family;
  - (c) whether the person has moved his or her personal belongings into a residence on the land;
  - (d) the person's address on the electoral roll;

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- (e) whether services such as telephone, electricity and gas are connected to the land;
- (f) whether the person acquired the land with an intention to occupy a residence on the land as his or her principal place of residence;
- (g) any other relevant matter.

**37 Land taken to be used as a home—person who receives care**

- (1) This section applies to land, for a financial year, if—
  - (a) the person who owns the land received care for all or part of the 6 month residency period; and
  - (b) the person used the land for a qualifying residential use before the person started to receive care; and
  - (c) the person has used the land for a qualifying residential use continuously for a period of at least 6 consecutive months; and
  - (d) subsection (6) does not prevent the person from being taken to use the land as the person's home under this section.
- (2) For this section, the person *receives care* if the person—
  - (a) resides at a hospital as an inpatient; or
  - (b) receives residential care at a residential care service; or
  - (c) resides on other land that is not owned by the person and is under the care of someone else.
- (3) The land is taken to be used as the person's home for the financial year.
- (4) However, subsection (3) does not apply if income was derived from use of the land during the 1 year period ending when the liability for land tax arises.
- (5) Despite subsection (4), income may be derived from a lease, licence or other arrangement under which a person has a right to occupy the land, if—

- 
- (a) the right of occupation is for not more than 6 months in the 1 year period; or
  - (b) 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; and
    - (ii) maintenance expenses for the land.
  - (6) The maximum period for which the person may be taken to use the land as the person's home under this section is 6 years from the end of the last period of at least 6 consecutive months during which the land was used by the person for a qualifying residential use.

- (7) In this section—

*qualifying residential use*, of land by the owner of the land, means use of the land, and no other land, by the owner for residential purposes, whether alone or with another person.

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

### **38 Land taken to be used as a home—demolition or renovations**

Land is taken to be used as a person's home for a financial year if—

- (a) the commissioner is satisfied that the person is temporarily residing elsewhere, when a liability for land tax arises for the financial year, because—
  - (i) a residence on the land has been or is being demolished and a new residence is being or will be constructed; or
  - (ii) a residence on the land is being renovated to an extent requiring it to be vacated; and
- (b) the land was used as the principal place of residence of the person at some time during the 6 month residency period; and

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- (c) the person intends to resume using the land as the person's principal place of residence before a liability for land tax arises for the next financial year.

### **39 Land used for *non-exempt purpose***

- (1) This section applies if land is used as the home of a person (the *principal resident*) for a financial year (the *relevant financial year*).
- (2) The commissioner may decide the land is used for a *non-exempt purpose* if—
  - (a) the commissioner is satisfied that, when a liability for land tax arises for the relevant financial year, the land is being used for any purpose other than as the home of the principal resident; and
  - (b) the commissioner is satisfied that use of the land for purposes mentioned in paragraph (a) is substantial; and
  - (c) section 40 does not apply.
- (3) For deciding whether use of the land for purposes mentioned in subsection (2)(a) is substantial, the commissioner must have regard to each of the following factors—
  - (a) whether a person other than the principal resident has been given a right to occupy 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 home, carries out work on the land as an employee or contractor, other than work related to the land itself or a building located on the land;
  - (c) the extent to which a person uses the land, or has set the land aside for use, for purposes mentioned in subsection (2)(a);

*Examples—*

- 1 Two rooms of a house on the land are set aside for a hairdressing business.

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- 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 financial year immediately before the relevant 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—\$30000;
- (e) any other relevant matter.

#### **40 Land not used for non-exempt purpose—allowable lettings and work from home arrangements**

- (1) The commissioner may not decide land is used for a non-exempt purpose if—
- (a) the land is used as the home of a person (the *principal resident*) for a financial year; and
  - (b) when a liability for land tax arises for the financial year, either or both of the following apply—
    - (i) there is a permitted number of allowable lettings for the land;
    - (ii) 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; and
  - (c) the commissioner is satisfied the land is used only for the purposes mentioned in paragraphs (a) and (b) when a liability for land tax arises for the financial year.
- (2) There is an *allowable letting* for the land if—
- (a) a person (the *occupant*) other than the principal resident has been given the right to occupy a residential area on the land (the *leased area*) under a tenancy agreement; and

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- (b) the leased area is not more than 50% of the total floor area of all residential areas on the land; and
  - (c) the leased area is not a residential area that—
    - (i) is 1 of 3 or more flats in a building; and
    - (ii) is not used for residential purposes by the principal resident; and
  - (d) the leased area is used by the occupant for residential purposes; and
  - (e) the occupant has not given the right to occupy any part of the area to another person under a tenancy agreement; and
  - (f) the rent payable for the leased area is not more than the market rent for the area.
- (3) The ***permitted number***, of allowable lettings for the land, means—
- (a) 1 allowable letting; or
  - (b) 2 allowable lettings, if—
    - (i) at least 1 of the lettings is a family letting; and
    - (ii) the total floor area of the leased areas for the lettings is not more than 50% of the total floor area of all residential areas on the land.
- (4) An allowable letting is a ***family letting*** if the occupant is a member of the principal resident's family.

*Note—*

If there is a family letting for the land and the land is used for a non-exempt purpose, the family letting may be included in the use of the land as a home for the purpose of a partial exemption. See section 42.

- (5) In this section—
- excluded work*** means work involving use of the land for a purpose for which, or in a way in which, residential land is not ordinarily used.



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*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

## **Subdivision 3 Exemptions**

### **41 Exemption for land used as home**

- (1) This section applies to land that is—
  - (a) comprised in 1 parcel; and
  - (b) either—
    - (i) owned by a person, other than a trustee or the manager of a time-sharing scheme, and used as the person's home; or
    - (ii) owned by a trustee of a trust, other than an absentee, and used as the home of all beneficiaries of the trust; and
  - (c) not used for a non-exempt purpose.
- (2) The land is exempt land.
- (3) This section is subject to section 43.

*Note—*

A co-owner, other than a trustee, who does not use the land as his or her home can not obtain a benefit under this section (see section 22(3)).

### **42 Partial exemption if land used for non-exempt purpose**

- (1) This section applies to land that is—
  - (a) comprised in 1 parcel; and
  - (b) either—

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- (i) owned by a person, other than a trustee or the manager of a time-sharing scheme, and used as the person's home; or
  - (ii) owned by a trustee of a trust, other than an absentee, and used as the home of all beneficiaries of the trust; and
- (c) used for a non-exempt purpose.
- (2) The part of the land used as a home is exempt land.
- (3) For subsection (2), the commissioner must apportion the taxable value of the land between use as a home and use for non-exempt purposes, having regard to—
  - (a) the proportion of the land used for each purpose; and
  - (b) the extent to which each proportion is used for the purpose.
- (4) For apportioning the taxable value of the land under subsection (3), if there is not more than 1 family letting for the land, the family letting is taken to be included in the use of the land as a home.
- (5) This section is subject to section 43.
- (6) In this section—  
***family letting*** see section 40.

*Note—*

A co-owner, other than a trustee, who does not use the land as his or her home can not obtain a benefit under this section (see section 22(3)).

#### **43 Provision for particular family trusts**

- (1) Land that is trust property of a trust (***trust 1***) is not exempt land under this division if—
  - (a) either—
    - (i) land that is trust property of another trust (***trust 2***) is exempt land under this division; or

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- (ii) a home unit that is trust property of another trust (also *trust 2*) is taken into account under section 27; and
  - (b) a beneficiary of trust 1 is a prescribed relative of a beneficiary of trust 2.
- (2) However, subsection (1) does not apply, and the land is exempt land, if the commissioner is satisfied trust 1 and trust 2 were not established by or on the instructions of the same person.
- (3) In this section—  
*home unit* see section 26.  
*owner*, of a home unit, see section 25.

## Subdivision 4 Reassessment provisions

### 44 Reassessment—demolition or renovations

- (1) This section applies if—
- (a) a person's liability for land tax for a financial year (the *relevant year*) is assessed on the basis that land is taken to be used as a person's home under section 38; and
  - (b) the person does not resume using the land as the person's principal place of residence before a liability for land tax arises for the next financial year.
- (2) The person must give notice to the commissioner stating the person is not using the land as his or her principal place of residence.

*Note—*

Under the Administration Act, the requirement under this subsection is a lodgement requirement for which a failure to comply is an offence under section 121 of that Act.

- (3) The notice mentioned in subsection (2) must be given within 28 days after the day the liability mentioned in subsection (1)(b) arises.

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- (4) The commissioner must make a reassessment of the person's liability for land tax for the relevant year on the basis that the land was not exempt land.

#### **45 Reassessment—newly subdivided land**

- (1) This section applies if—
  - (a) a person's liability for land tax for a relevant financial year is assessed on the basis that land is exempt land under this division; and
  - (b) the land is later subdivided by the person other than as a result of a compulsory acquisition required by a local government, a State, or a State or Commonwealth statutory body.
- (2) The commissioner must make a reassessment of the person's liability for land tax for the relevant financial year on the basis that the taxable portion of the land was not exempt land.
- (3) If—
  - (a) the person used the land as the person's principal place of residence for all of the relevant financial years; and
  - (b) the land is subdivided into not more than 5 lots;then subsection (2) does not apply unless, within 5 years from the day of the original subdivision, any of the subdivided lots are further subdivided so that the land is ultimately subdivided into more than 5 lots.
- (4) For this section—
  - (a) land is taken to be subdivided when a plan of subdivision providing for the division of the land into lots is registered; and
  - (b) the land subdivided is taken to include any land mentioned in subsection (1)(a) shown on the plan of subdivision as any of the following—
    - (i) a new road dedicated for public use;
    - (ii) for use as a drainage reserve;

- (iii) for use as a public garden or recreation space;
  - (iv) for use as a pathway or canal;
  - (v) for another use prescribed under a regulation.
- (5) For subsection (2), the taxable value of the taxable portion is taken to be the amount equivalent to the relevant proportion of the taxable value of the land that is subdivided when the liability for land tax arises.
- (6) In this section—
- plan of subdivision*** means—
- (a) a plan under the *Building Units and Group Titles Act 1980*; or
  - (b) a plan of subdivision under the *Land Title Act 1994*; or
  - (c) a plan or scheme, however described, showing the division of, amalgamation into, dedication of or redefinition of, at least 1 lot, that is able to be registered in a land registry under the *Land Title Act 1994*.

***relevant financial years*** means the 5 financial years preceding the financial year during which the land is subdivided.

***relevant proportion*** means the proportion the area of the taxable portion bears to the area of the land that is subdivided.

***taxable portion*** means the portion of land that remains after subtracting, from the area of the land that is subdivided, the greater of—

- (a) 0.1ha; or
- (b) the parcel on which the principal place of residence was located at the time of the subdivision, if any.

## Division 2 Charitable institutions

### 46 Meaning of *exempt purpose*

In this division—

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*exempt purpose* means each of the following—

- (a) activities of a religious nature;
- (b) a public benevolent purpose;
- (c) an educational purpose;
- (d) conducting a kindergarten;
- (e) the care of sick, aged, infirm, afflicted or incorrigible people;
- (f) the relief of poverty;
- (g) the care of children by—
  - (i) being responsible for them on a full-time basis; and
  - (ii) providing them with all necessary food, clothing and shelter; and
  - (iii) providing for their general wellbeing and protection;
- (h) another charitable purpose or promotion of the public good;
- (i) providing a residence to a minister, or members of a religious order, who is or are engaged in an object or pursuit of a kind mentioned in any of paragraphs (a) to (h).

#### **47 Exemption for land owned by or for charitable institution**

- (1) This section applies to all land owned by, or held in trust for, a charitable institution, other than land to which section 48 applies.
- (2) The land is exempt land if—
  - (a) it is used predominantly by the charitable institution for 1 or more exempt purposes; or
  - (b) for vacant land—the charitable institution intends to use it predominantly for 1 or more exempt purposes within the following period (the *use requirement period*)—

- (i) 3 years after the acquisition of the land;
- (ii) if the commissioner extends the period under section 49—the period ending on the date fixed by the commissioner.

**48 Exemption for land owned by or for exempt charitable institution under repealed Act**

- (1) This section applies to vacant land that was, on 29 June 1989, owned by or held in trust for an exempt charitable institution under the repealed *Land Tax Act 1915*.
- (2) The land is exempt land if it is not used by the institution for any purpose other than an exempt purpose.

**49 Extension of use requirement period**

- (1) This section applies if a taxpayer's liability for land tax for a financial year is assessed on the basis that vacant land is exempt land under section 47(2)(b).
- (2) The charitable institution may apply to the commissioner in the approved form for an extension of the use requirement period.
- (3) The application must be made within 28 days before the use requirement period ends.
- (4) The commissioner may extend the use requirement period to end on a later date fixed by the commissioner if the commissioner is satisfied—
  - (a) the land has not been used predominantly for 1 or more exempt purposes, or used for any other purpose; but
  - (b) the land will be used predominantly for 1 or more exempt purposes by that later date.
- (5) The commissioner must give notice to the charitable institution of the commissioner's decision on the application.
- (6) The use requirement period may be extended under this section more than once.

**50 Reassessment—land not used for exempt purpose within use requirement period etc.**

- (1) This section applies if—
- (a) a taxpayer’s liability for land tax for a financial year is assessed on the basis that land is exempt land under section 47(2)(b); and
  - (b) any of the following applies—
    - (i) the land is not used by the institution predominantly for 1 or more exempt purposes before the use requirement period ends;
    - (ii) during the use requirement period, the institution starts to use the land for a purpose that is not an exempt purpose, except if the institution is using the land predominantly for 1 or more exempt purposes;
    - (iii) the land is sold during the use requirement period before the institution has used it predominantly for 1 or more exempt purposes.
- (2) The charitable institution must, within 28 days after the relevant day, give notice to the commissioner stating that this section applies for the land.
- (3) The commissioner must make a reassessment of the charitable institution’s liability for land tax for the financial year on the basis that the land was not exempt land.
- (4) In this section—
- relevant day*** means—
- (a) if subsection (1)(b)(i) applies—the last day of the use requirement period; or
  - (b) if subsection (1)(b)(ii) or (iii) applies—the day the event mentioned in the subsection happens.



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## Division 3                      Other exemptions

### 51            **Aged care facilities**

- (1) Land on which an aged care facility is located is exempt land.
- (2) In this section—

*aged care facility* means a facility at which residential care is provided by an approved provider within the meaning of the *Aged Care Act 1997* (Cwlth), schedule 1.

### 51A          **Supported accommodation**

- (1) Land on which a supported accommodation service is conducted is exempt land.
- (2) In this section—

*residential service* see the *Residential Services (Accreditation) Act 2002*, section 4.

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

### 52            **Government land**

- (1) Land owned by the Commonwealth or the State is exempt land.
- (2) Land owned by a local government or public authority is exempt land unless the entity is subject to State taxation under an Act of the Commonwealth or a State.

### 53            **Land used for primary production**

- (1) This section applies to land, or a part of land, that is used solely for the business of agriculture, pasturage or dairy farming.
- (2) The land, or the part of the land, is exempt land if it is owned by any of the following—

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- (a) an individual, other than a trustee or absentee;
  - (b) a trustee of a trust, if all beneficiaries of the trust are persons mentioned in paragraph (a), (c) or (d);
  - (c) a relevant proprietary company;
  - (d) a charitable institution.
- (3) For this section, if part of the land is exempt land, the commissioner must apportion the taxable value of the land between use for a purpose mentioned in subsection (1) and use for any other purpose.
- (4) This section does not apply to land owned by the manager of a time-sharing scheme.
- (5) In this section—

*beneficiary* includes a beneficiary in the first instance and a beneficiary through a series of trusts.

*exempt foreign company* see the Corporations Act, section 9.

*proprietary company* see the Corporations Act, section 9.

*relevant proprietary company* means a proprietary company—

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

## 54 Moveable dwelling parks

- (1) This section applies to land that is used predominantly as a moveable dwelling park, if more than 50% of the sites in the moveable dwelling park are occupied, or solely available for occupation, for residential purposes for periods longer than 6 weeks at a time.
- (2) The land is exempt land.
- (3) In this section—

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

*manufactured home* see the *Manufactured Homes (Residential Parks) Act 2003*, section 10.

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

*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.

## 55 Port authority land

- (1) This section applies to land—
  - (a) that is owned by a port authority, or a wholly owned subsidiary of a port authority, and used by it as a commercial airport, including airport land within the meaning of the *Airport Assets (Restructuring and Disposal) Act 2008*; and
  - (b) 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, or the *Airport Assets (Restructuring and Disposal) Act 2008*, chapter 3, part 1, as land designated for a purpose mentioned in subparagraph (i); or
    - (iii) occupied by the Commonwealth, the State, an exempt Commonwealth authority or an exempt State authority, other than a port authority.
- (2) The land is exempt land.
- (3) This section stops applying to land mentioned in subsection (1)(b)(i) or (ii) when either of the following events first happens—

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- (a) a development permit under the *Sustainable Planning Act 2009* comes into force for the land for a use that is not mentioned in subsection (1)(b)(i);
- (b) development within the meaning of the *Sustainable Planning Act 2009*, other than reconfiguring a lot, starts for a use that is not mentioned in subsection (1)(b)(i).

(4) In this section—

***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.

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

## 56 Recreational and public land

- (1) This section applies to land that is—
- (a) owned by or held in trust for a person or society; and
  - (b) used or occupied by the person or society solely as the site of 1 or more of the following—
    - (i) a public library, institute or museum;
    - (ii) a showground;
    - (iii) a public cemetery or public burial ground;
    - (iv) a public garden, public recreation ground or public reserve;
    - (v) a public road;
    - (vi) a fire brigade station.

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- (2) Also, this section applies to land that is solely the site of a building owned, or held in trust for, and occupied by a society, club or association not carried on for monetary profit.
  - (3) The land is exempt land.

### **57 Retirement villages**

- (1) Land used for premises or facilities for residents of a retirement village is exempt land.
- (2) In this section—  
*retirement village* see the *Retirement Villages Act 1999*, section 5.

### **58 Other exempt land**

The following land is exempt land—

- (a) land owned by, or held in trust for, a company registered under the Corporations Act that is a friendly society for the purposes of another law of the State or the Commonwealth;
- (b) land owned by, or held in trust for, a trade union, if the land is not used to carry on a business for profit;
- (c) land held by the trustees of the estates of the late James O’Neil Mayne and Mary Emilia Mayne.

## **Part 7 Security and recovery**

*Note—*

The Administration Act, part 4, division 5 contains general provisions for the recovery of land tax.

## **59 Unpaid land tax is a debt**

- (1) Despite a disposition of taxable land on which land tax is imposed, the commissioner may recover unpaid land tax from the owner of the land for the time being as a debt.
- (2) However, subsection (1) does not apply if—
  - (a) the unpaid land tax was imposed before the owner purchased the land; and
  - (b) the owner obtained a clearance certificate stating that, at the time of the purchase, there was no unpaid land tax on the land.

## **60 Unpaid land tax is a first charge on land**

- (1) Unpaid land tax is a first charge on the land on which the tax is imposed.
- (2) The charge has priority over all other encumbrances over the land.
- (3) Subsection (2) applies—
  - (a) whether the other encumbrances are registered or unregistered, or were created before or after the charge arises under subsection (1); and
  - (b) despite the *Land Title Act 1994*, part 3, divisions 2 and 2A.
- (4) The charge is not affected by a disposition of the land.
- (5) Despite subsections (1) to (4), the charge has no effect against—
  - (a) a purchaser for value and in good faith who obtains a clearance certificate stating that, at the time of purchase, there was no unpaid land tax on the land; or
  - (b) a person who obtains a clearance certificate stating that security is held under section 61 for payment of the unpaid land tax.
- (6) The commissioner may lodge a request to register the charge under the Administration Act, part 4, division 5.

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*Note—*

See the *Property Law Act 1974*, section 83 for powers exercisable in relation to land subject to the charge, including the power of sale.

## **61 Other security for payment of unpaid land tax**

- (1) The commissioner may take security for the payment of unpaid land tax.
- (2) The security must be in the form of a bank guarantee or cash deposit, or both.
- (3) 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.

## **62 Recovery of land tax from mortgagee**

- (1) The commissioner may require a mortgagee of land to pay, for the owner of the land, an amount of unpaid land tax on the land.
- (2) If a mortgagee pays an amount of unpaid land tax under this section—
  - (a) the mortgagee is entitled to recover the amount from the owner as a debt; and
  - (b) the amount is taken to be secured by the mortgage in addition to any other amount it secures.

## **63 Issue of clearance certificates**

- (1) The owner, purchaser or mortgagee of land may apply to the commissioner for the issue of a clearance certificate for the land.
- (2) The application must—
  - (a) be accompanied by the prescribed fee; and
  - (b) be made in the way prescribed under a regulation.

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- (3) If the application is properly made, the commissioner must issue a clearance certificate to the applicant stating—
  - (a) the amount of unpaid land tax on the land; and
  - (b) if security is held under section 61 for payment of the unpaid land tax—that the security is held.

## Part 8                      Avoidance schemes

### 64            Purpose and operation of pt 8

- (1) The purpose of this part is to deter artificial, blatant or contrived schemes to reduce liability for land tax.
- (2) Subject to subsection (1), nothing in this Act limits the operation of this part.

### 65            Meaning of *scheme*

- (1) For this part, a *scheme* includes all or part of—
  - (a) a contract, agreement, arrangement, understanding, promise or undertaking (including all steps and transactions bringing it into effect)—
    - (i) whether entered into or made orally or in writing; and
    - (ii) whether express or implied; and
    - (iii) whether or not enforceable; and
  - (b) a plan, proposal, action, course of action or course of conduct, whether unilateral or otherwise; and
  - (c) a trust.
- (2) A reference in this part to a scheme includes a reference to any part of the scheme.



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**66 Application of pt 8**

- (1) This part applies if—
  - (a) a person (the *avoider*) has obtained, or would apart from this part obtain, a land tax benefit from a scheme started to be carried out after the commencement of this part; and
  - (b) taking into account the matters mentioned in section 68, it is reasonable to conclude that a person, whether alone or with others, who entered into or carried out the scheme did so for the sole or dominant purpose of enabling the person or another person to obtain a land tax benefit from the scheme.
- (2) It does not matter—
  - (a) whether the scheme is entered into or carried out inside or outside Queensland; or
  - (b) whether or not the land tax benefit the person obtained is the same as the land tax benefit mentioned in subsection (1)(b).
- (3) However, despite subsection (1), this part does not apply in relation to a land tax benefit attributable to an exemption under this Act, unless a person entered into or carried out a scheme for the sole or dominant purpose of creating a circumstance or state of affairs to which the exemption would apply.
- (4) For this section, for deciding what was a person's sole or dominant purpose for entering into or carrying out a scheme, a purpose relating to eliminating, reducing or postponing a liability for a foreign tax must be disregarded.
- (5) In this section—

*foreign tax* means a tax, duty or other impost imposed under a law of another State, the Commonwealth or a foreign country.

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## **67 When is a *land tax benefit* obtained**

- (1) A person obtains a *land tax benefit* if an amount of land tax payable by the person under this Act apart from this part is, or could reasonably be expected to be, less than it would have been had the scheme not been entered into or carried out.
- (2) The amount of the land tax benefit is the difference between the amount of land tax payable and the amount of land tax that would have been payable had the scheme not been entered into or carried out.

## **68 Matters to be considered in deciding purpose for scheme**

For section 66, the following matters must be taken into account in deciding a person's purpose in entering into or carrying out the scheme from which the avoider obtained, or would obtain, a land tax benefit—

- (a) the way in which the scheme was entered into or carried out;
- (b) the form and substance of the scheme, including—
  - (i) the legal rights and obligations involved in the scheme; and
  - (ii) the economic and commercial substance of the scheme;
- (c) when the scheme was entered into and the length of the period during which the scheme was carried out;
- (d) the purpose of this Act or a provision of this Act, whether or not the purpose is expressly stated;
- (e) the effect this Act would have in relation to the scheme apart from this part;
- (f) any change in the avoider's financial position that has resulted, will result, or may reasonably be expected to result from the scheme;
- (g) any change in the financial position of any person who has, or has had, a connection (of a business, family or other nature) with the avoider, being a change that has

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resulted, will result, or may reasonably be expected to result from the scheme;

- (h) any other consequence for the avoider or a person mentioned in paragraph (g) of the scheme having been entered into or carried out;
- (i) the nature of the connection (of a business, family or other nature) between the avoider and any person mentioned in paragraph (g);
- (j) the circumstances surrounding the scheme.

## **69 Assessments because of land tax benefit from scheme**

- (1) If the commissioner is satisfied that the avoider has obtained, or would apart from this part obtain, a land tax benefit from a scheme, the commissioner may—
  - (a) disregard the scheme; and
  - (b) decide the amount of land tax that would have been payable by the avoider had the scheme not been entered into or carried out; and
  - (c) make an assessment of the avoider's liability for land tax to give effect to that decision.

*Note—*

For objections and appeals against assessments, see the Administration Act, part 6.

- (2) If the commissioner makes an assessment under subsection (1), the assessment notice given to the avoider must be accompanied by notice of the reasons for making the assessment.
- (3) Subsection (4) applies if the commissioner—
  - (a) makes an assessment under subsection (1); and
  - (b) is satisfied—
    - (i) a person, other than the avoider, is liable for land tax who would not have been assessed if the

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scheme had not been entered into or carried out;  
and

- (ii) it would be fair and reasonable that all or part of the amount of land tax should not have been assessed.
- (4) Despite the limitation period under the Administration Act for reassessments, the commissioner must, for the other person, make a reassessment on the basis that all or part of the amount of land tax is not payable.

## **Part 9                      Miscellaneous provisions**

### **Division 1                Special provisions for payment of land tax**

#### **70            Application of div 1**

- (1) This division applies to land tax payable under an assessment other than a default assessment, self assessment or reassessment.
- (2) This section is subject to section 75.

#### **71            Land tax may be paid by instalments**

- (1) Despite the Administration Act, section 30, land tax to which this division applies may be paid by the taxpayer in 3 instalments.

*Note—*

If land tax is not paid by instalments under this division, it must be paid by the date provided for under the Administration Act, section 30.

- (2) A taxpayer may pay land tax by instalments only if the taxpayer elects to do so under section 72.

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- (3) Each instalment must be paid—
    - (a) by the date for payment of the instalment stated in the assessment notice for the land tax; and
    - (b) despite the Administration Act, sections 29 and 29A, by direct debit.
  - (4) For subsection (3)(a), the stated date for payment of the 3 instalments must be 45, 90 and 150 days, respectively, after the assessment notice is given to the taxpayer.
  - (5) The amount payable for each instalment is the amount stated in the assessment notice.
  - (6) Subsection (5) is subject to section 75.
  - (7) A taxpayer who elects to pay land tax by instalments is not prevented from paying the full amount of the tax before the date (the *last instalment date*) by which the last instalment must be paid.
  - (8) This section does not limit the Administration Act, sections 33 and 34.

## **72 How taxpayer *elects* to pay land tax by instalments**

For this division, a taxpayer *elects* to pay land tax by instalments by giving the commissioner, within the period prescribed under a regulation, the documents prescribed under a regulation.

## **73 Requirements for assessment notices**

- (1) An assessment notice for land tax to which this division applies must state the following—
  - (a) that the tax may be paid by instalments;
  - (b) the date by which each instalment must be paid;
  - (c) the amount of each instalment;
  - (d) that the instalments must be paid by direct debit;
  - (e) how the taxpayer elects to pay the tax by instalments.

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- (2) For subsection (1)(c), the amount of each instalment is the amount of the tax divided by 3 and rounded to 2 decimal places.
- (3) The Administration Act, section 26(2)(b) applies as if it required the assessment notice to state the date by which the tax must be paid in full if it is not paid by instalments.
- (4) Subject to subsection (3), this section does not limit the Administration Act, section 26.

#### **74 Effect of failure to pay an instalment**

- (1) This section applies if a taxpayer—
  - (a) elects to pay land tax by instalments; and
  - (b) fails to pay an instalment by the date stated in the assessment notice for the tax as the date by which the instalment must be paid.
- (2) Despite section 71, the outstanding land tax is no longer payable by instalments and must be paid in full by the later of the following dates—
  - (a) the date by which the land tax would have been payable if the taxpayer had not elected to pay the tax by instalments;
  - (b) the date on which the failure to pay the instalment happens.
- (3) For the Administration Act, section 54(2) and (2A)(a), the start date is the day after the date mentioned in subsection (2)(a).
- (4) In this section—

*outstanding land tax* means the unpaid land tax payable by the taxpayer at the time the taxpayer fails to pay the instalment, including any later instalment that would have become payable if this section did not apply.

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**75 Reassessment made after taxpayer elects to pay by instalments**

- (1) This section applies if—
- (a) a taxpayer elects to pay land tax by instalments; and
  - (b) before the last instalment date, the taxpayer is given an assessment notice for a reassessment made by the commissioner; and
  - (c) the reassessment varies the taxpayer's liability for land tax.

*Note—*

If the reassessment decreases the taxpayer's liability for land tax, see also the Administration Act, part 4, division 2 for refunds.

- (2) If the reassessment day is at least 30 days before the last instalment date—
- (a) the amount of an instalment payable 30 days or more after the reassessment day is adjusted in accordance with the taxpayer's varied liability for land tax; and
  - (b) the amount of an instalment payable less than 30 days after the reassessment day is not adjusted.
- (3) If subsection (2)(a) applies for at least 1 instalment and the reassessment increases the taxpayer's liability for land tax, the Administration Act, section 30 does not apply for payment of the additional liability.
- (4) If the reassessment day is less than 30 days before the last instalment date and the reassessment increases the taxpayer's liability for land tax—
- (a) the taxpayer's increased liability is payable by the date provided for under the Administration Act, section 30; and
  - (b) despite the Administration Act, section 29, the increased liability must be paid by direct debit; and
  - (c) for the Administration Act, section 54(2) and (2A)(a), the start date is the day after the last instalment date.

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- (5) However, subsection (4)(c) does not apply if the taxpayer fails to pay the last instalment by the last instalment date.
- (6) An assessment notice for the reassessment must state, for each instalment payable after the reassessment day, the amount payable for the instalment.
- (7) Subsection (6) does not limit the Administration Act, section 26.
- (8) In this section—  
*reassessment day* means the day on which an assessment notice for the reassessment is given to the taxpayer.

## **Division 2                      Notices etc. to be given to    commissioner**

### **76            Application for land to be exempt land**

- (1) An application for land to be exempt land for a financial year must be made in the approved form.
- (2) However, an application need not be made if—
  - (a) the land was exempt land for the previous financial year; and
  - (b) the ownership of the land has not changed; and
  - (c) the land continues to be exempt land under the same provision of this Act.

### **77            Notice that land no longer exempt**

- (1) This section applies if—
  - (a) land is exempt land for a financial year; and
  - (b) when a liability for land tax arises for the next financial year, the land is no longer exempt land; and
  - (c) the ownership of the land has not changed.



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- (2) The owner of the land must give the commissioner notice that the land is no longer exempt land.

*Note—*

Under the Administration Act, the requirement under this subsection is a lodgement requirement for which a failure to comply is an offence under section 121 of that Act.

- (3) The notice must be given within 1 month after the start of the next financial year.

## **78 Notice of change of ownership of land**

- (1) A person must give the commissioner notice of becoming the owner of land within 1 month after becoming the owner.

*Note—*

Under the Administration Act, the requirement under this subsection is a lodgement requirement for which a failure to comply is an offence under section 121 of that Act.

- (2) A person must give the commissioner notice of ceasing to be the owner of land within 1 month after ceasing to be the owner.

*Note—*

Under the Administration Act, the requirement under this subsection is a lodgement requirement for which a failure to comply is an offence under section 121 of that Act.

- (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—

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- (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.

## 79 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.

*Note—*

Under the Administration Act, the requirement under this subsection is a lodgement requirement for which a failure to comply is an offence under section 121 of that Act.

- (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.

***taxpayer*** means a person who has or had, or may have, a liability under this Act for land tax.

## 80 Information to be given by home unit companies

- (1) This section applies to a home unit company, for a financial year, if the home unit company has a liability under this Act for land tax.
- (2) The home unit company must give information to the commissioner in the approved form by 1 October in the financial year.

*Note—*

Under the Administration Act, the requirement under this section is an information requirement for which a failure to comply is an offence under section 121 of that Act.

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## Division 3                      Other provisions

### 81            **Restriction on grounds of objection, appeal and review**

- (1) An objection may not be made against an assessment on prohibited grounds.
- (2) No right of appeal exists on prohibited grounds.
- (3) An application for review of the commissioner's decision on an objection to an assessment may not be made on prohibited grounds.
- (4) This section applies despite the Administration Act, sections 64(1), 70(5) and 71(2).
- (5) For this section—

*prohibited grounds* means the grounds that the Land Valuation Act value of an area of land is excessive.

*Note—*

Objections and appeals against valuations of land may be made under the Land Valuation Act.

### 82            **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.

### 83            **Debt owed to manager of time-sharing scheme**

- (1) This section applies if the manager of a time-sharing scheme pays land tax on land that is the subject of the scheme.
- (2) Each participant in the scheme incurs a debt to the manager in an amount equivalent to the relevant proportion of the land tax paid by the manager.
- (3) In this section—

*relevant proportion* means—

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- (a) if the land is all or some of the lots included in a community titles scheme—the proportion the interest schedule lot entitlement of the participant's lot bears to the total interest schedule lot entitlements of all lots included in the time-sharing scheme; or
- (b) if the land is all or some of the lots comprised in a BUGTA plan—the proportion the lot entitlement of the participant's lot bears to the total lot entitlements of all lots shown on the plan that are included in the time-sharing scheme; or
- (c) if the participants in the time-sharing scheme are the registered proprietors of the land—the proportion of the participant's interest in the land.

#### **84 Approved forms**

- (1) The commissioner may approve forms for use under this Act.
- (2) A form may be approved for use under this Act that is combined with, or is to be used together with, an approved form under another Act.

#### **85 Regulation-making power**

- (1) The Governor in Council may make regulations under this Act.
- (2) A regulation may—
  - (a) be made about fees payable under this Act; and
  - (b) provide for a maximum penalty of not more than 20 penalty units for contravention of the regulation.

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## **Part 10**                      **Repeal, savings and transitional provisions**

### **Division 1**                      **Preliminary**

#### **86**                      **Definitions for pt 10**

In this part—

*post-commencement liability* means a liability for land tax arising on or after 30 June 2010.

*pre-commencement liability* means a liability for land tax, within the meaning of the repealed Act, arising before 30 June 2010.

*repealed Act* means the repealed *Land Tax Act 1915*.

### **Division 2**                      **Repeal**

#### **87**                      **Repeal of Land Tax Act 1915**

The Land Tax Act 1915, 6 Geo 5 No. 34 is repealed.

### **Division 3**                      **Savings and transitional provisions for Act No. 15 of 2010**

#### **88**                      **Application of this Act**

(1) This Act applies to—

- (a) a post-commencement liability; and
- (b) an act or omission done or omitted to be done for this Act on or after 30 June 2010.

(2) This section applies subject to section 93.

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## **89 Continued application of repealed Act**

Despite its repeal, the repealed Act continues to apply to—

- (a) a pre-commencement liability; and
- (b) an act or omission done or omitted to be done for the repealed Act before 30 June 2010.

*Note—*

See also the Administration Act, section 167.

## **90 Capping of taxable value of land for 2010–11 financial year**

- (1) This section applies to land for the financial year starting 1 July 2010 (the *2010–11 financial year*) if—
  - (a) section 30 does not apply to the land for the 2010–11 financial year; and
  - (b) the land had an unimproved value, within the meaning of the repealed Act, that applied for the financial year starting on 1 July 2009 (the *previous financial year*); and
  - (c) the uncapped value of the land for the 2010–11 financial year is more than 150% of the relevant unimproved value of the land for the previous financial year.
- (2) Despite section 16, the taxable value of the land for the 2010–11 financial year is the capped value of the land for the financial year.
- (3) For section 81, the prohibited grounds include the ground that the relevant unimproved value of the land for the previous financial year 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 VOLA.
- (4) In this section—

*capped value*, of land for the 2010–11 financial year, means 150% of the relevant unimproved value of the land for the previous financial year.

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*relevant unimproved value* has the meaning given under the repealed Act, section 2.

*uncapped value*, of land for the 2010–11 financial year, means the lesser of—

- (a) the VOLA value of the land for the financial year; or
- (b) the averaged value of the land for the financial year.

### **91 Use of land as home—person who receives care**

To remove any doubt, it is declared that the 6 month period referred to in section 37(6) may be a 6 month period all or part of which falls before 30 June 2010.

### **92 Use requirement period for charitable institutions**

- (1) This section applies if—
  - (a) before 30 June 2010, the commissioner allowed an extended period under section 13(1)(f) of the repealed Act for vacant land owned by, or held in trust for, an institution; and
  - (b) the extended period ends on or after 30 June 2010.
- (2) For section 47(2)(b), the use requirement period for the land—
  - (a) is taken to have been extended by the commissioner under section 49; and
  - (b) unless it is further extended by the commissioner under section 49, ends on the day on which the extended period ends.

### **93 Application of pt 7 to pre-commencement liabilities**

- (1) A reference in part 7 to unpaid land tax includes a reference to unpaid land tax relating to a pre-commencement liability.

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- (2) For section 65(3)(b), security held by the commissioner under section 37(3) of the repealed Act is taken to be held under section 61.

**94 Land that was exempt, or for which deduction allowed, under repealed Act**

- (1) This section applies to land if, for the financial year beginning on 1 July 2009 (the *2009–2010 financial year*)—
- (a) the land was exempt under the repealed Act; or
  - (b) a deduction was allowed for the land under the repealed Act.
- (2) For sections 76 and 77, the land is taken to have been exempt land for the 2009–2010 financial year.
- (3) Section 76(2)(c) is taken to be satisfied for the financial year beginning on 1 July 2010 if—
- (a) the land is exempt land for the financial year; and
  - (b) the provision of this Act under which the land is exempt land corresponds with the provision of the repealed Act under which the land was exempt, or the deduction was allowed, for the 2009–2010 financial year.

**95 Application of s 79**

For section 79—

- (a) a notice given to the commissioner before 30 June 2010 under section 39B of the repealed Act is taken to be a notice given under section 79; and
- (b) a reference to a taxpayer includes a reference to a person who had a liability for land tax under the repealed Act.

**96 Application of Administration Act, s 38 to particular pre-commencement liabilities**

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



for a liability for land tax, within the meaning of the repealed Act, arising before 30 June 2009.

**97 References in Acts or documents**

A reference in any Act or document to the repealed Act is, if the context permits, taken to be a reference to this Act.

**Division 4 Transitional provision for Land Valuation Act 2010**

**98 References to Land Valuation Act value**

For the financial year starting 1 July 2010, a reference in this Act to the Land Valuation Act value of land is taken to be a reference to the value applicable for the land under the repealed *Valuation of Land Act 1944*.

**Part 11 Amendments of legislation**

**99 Amendment of regulation**

The amendment of the *Taxation Administration Regulation 2002* in schedule 3 does not affect the power of the Governor in Council to further amend the regulation or to repeal it.

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**Schedule 1      Rate of land tax—individuals  
other than absentees and  
trustees**

section 32(1)(a)

<b>Column 1 Total taxable value</b>	<b>Column 2 Tax payable</b>
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

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## Schedule 2      Rate of land tax—companies, absentees and trustees

section 32(1)(b)

<b>Column 1</b> <b>Total taxable value</b>	<b>Column 2</b> <b>Tax payable</b>
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

## Schedule 4 Dictionary

### section 3

**6 month residency period** see section 36(1)(a).

**absentee** see section 31.

**Administration Act** means the *Taxation Administration Act 2001*.

**approved form** means a form approved under section 84.

**assessment** see the Administration Act, schedule 2.

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

**averaged value** see section 18.

**avoider**, for part 8, see section 66(1)(a).

**BCCM Act** means the *Body Corporate and Community Management Act 1997*.

**beneficiary**, of a trust, means a person entitled to a beneficial interest in land or income derived from land that is the subject of the trust.

*Note—*

See also section 24 for deciding who is a beneficiary of a discretionary trust when a liability for land tax arises.

**BUGTA plan** means a building units plan or group titles plan under the *Building Units and Group Titles Act 1980*.

**charitable institution** means an institution registered under the Administration Act, part 11A.

**clearance certificate** means a certificate issued under section 63.

**commissioner** see the Administration Act, schedule 2.

**community titles scheme** see the BCCM Act, section 10.

**company** includes all bodies or associations corporate or unincorporate.

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**co-owners** means persons who own land jointly or in common, whether as partners or otherwise.

**de facto partner** means 1 of 2 persons who is a de facto partner within the meaning of the *Acts Interpretation Act 1954*, section 32DA, if the persons are living, and for at least 2 years have lived, together as a couple on a genuine domestic basis within the meaning of that section.

**elects**, for part 9, division 1, see section 72.

**exempt land** means land declared under part 6 to be exempt land.

**exempt purpose**, for part 6, division 2, see section 46.

**home unit**, for part 4, division 4, see section 26.

**home unit company** means a company in which all the issued shares are owned by persons who have, because of those shares, an exclusive right to occupy a unit forming part of a building consisting of at least 2 units and located on land owned by the company.

**interest schedule lot entitlement**, of a lot included in a community titles scheme, see the BCCM Act, section 46.

**land tax** means land tax levied under section 6.

**land tax benefit**, for part 8, see section 67(1).

**Land Valuation Act** means the *Land Valuation Act 2010*.

**Land Valuation Act value** see section 17.

**last instalment date**, for part 9, division 1, see section 71(7).

**lot entitlement**, of a lot shown on a BUGTA plan, see the *Building Units and Group Titles Act 1980*, section 7.

**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—

- (a) a charge on land; or
- (b) an interest in land, regardless of how it was created, for securing money.

**mortgagee** includes every person entitled at law or in equity to a mortgage or part of a mortgage.

**non-exempt purpose** see section 39(2).

**notice** means written notice.

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

**owner**—

- (a) of land, see section 10; or
- (b) of a unit, for part 4, division 4, see section 25.

**parcel** means an area of land that is the subject of a separate valuation under the Land Valuation Act.

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

**post-commencement liability**, for part 10, see section 86.

**pre-commencement liability**, for part 10, see section 86.

**prescribed relative**, of a person, means the following—

- (a) the person's spouse;
- (b) a parent or step-parent of the person;
- (c) a brother or sister, or stepbrother or stepsister, of the person.

**repealed Act**, for part 10, see section 86.

**residential area** means a building, part of a building, or another place of accommodation, that is used or available for use for residential purposes.

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*Examples—*

a house, unit, flat or granny flat, manufactured home within the meaning of section 54, or an outbuilding associated with a house

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

**scheme**, for part 8, see section 65.

**scheme land** see the BCCM Act, section 10.

**spouse** includes a de facto partner.

**tax** see the Administration Act, schedule 2.

**taxable land** see section 9.

**taxable value** see section 16.

**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 (a **scheme**)—

- (a) in which participants are or may become entitled to use, occupy or possess, for 2 or more periods during the scheme's operation, property to which the scheme relates; and
- (b) implemented in relation to any of the following—
  - (i) all or some of the lots comprised in a BUGTA plan;
  - (ii) all or some of the lots included in a community titles scheme;
  - (iii) another parcel, if each participant is a registered proprietor of the parcel.

**trustee** includes—

- (a) a person appointed or constituted trustee by any of the following—

- (i) act of parties;
  - (ii) order or declaration of a court;
  - (iii) operation of law; and
- (b) an executor or administrator, guardian, committee, receiver or liquidator; and
- (c) a person—
- (i) administering or controlling land affected by an express or implied trust; or
  - (ii) acting in a fiduciary capacity; or
  - (iii) possessing, controlling or managing the land of a person under a legal or other disability.

***unit*** means a room or suite of rooms—

- (a) constructed, designed or adapted for use as a dwelling; and
- (b) forming part of a building owned by a home unit company.

***unpaid land tax*** includes unpaid tax interest and penalty tax for the unpaid land tax.

***unpaid tax interest*** see the Administration Act, section 54(1).

***used as the home*** see section 36.

***use requirement period*** see section 47(2)(b).



# 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 20 September 2010. Future amendments of the Land Tax Act 2010 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 included	Effective	Notes
1	2010 Act No. 25	30 June 2010	
1A	2010 Act No. 39	20 September 2010	

## 5 List of legislation

### **Land Tax Act 2010 No. 15**

date of assent 21 April 2010

ss 1–2 commenced on date of assent

remaining provisions commenced 30 June 2010 (see s 2)

amending legislation—

### **Revenue Legislation Amendment Act 2010 No. 25 ss 1, 2(2), pt 3**

date of assent 17 June 2010

ss 1–2 commenced on date of assent

remaining provisions commenced 30 June 2010 (see s 2(2))

### **Land Valuation Act 2010 No. 39 s 1, ch 11 pt 4, s 314 sch 1 pt 2**

date of assent 20 September 2010

commenced on date of assent

## 6 List of annotations

### **Community titles schemes, building units and group titles**

**s 12** amd 2010 No. 39 s 314 sch 1 pt 2

### **Taxable value**

**s 16** amd 2010 No. 39 s 314 sch 1 pt 2

### **Land Valuation Act value**

**s 17** sub 2010 No. 39 s 315

### **Averaged value**

**s 18** amd 2010 No. 39 s 314 sch 1 pt 2

### **Discounting of Land Valuation Act value—subdivided land not yet developed**

**prov hdg** amd 2010 No. 39 s 316(1)

**s 30** amd 2010 No. 39 s 316

**Supported accommodation**

s 51A ins 2010 No. 25 s 9

**Restriction on grounds of objection, appeal and review**

s 81 amd 2010 No. 39 s 314 sch 1 pt 2

**PART 10—REPEAL, SAVINGS AND TRANSITIONAL PROVISIONS****Division 1—Preliminary**

div hdg ins 2010 No. 39 s 314 sch 1 pt 2

**Division 2—Repeal**

div hdg ins 2010 No. 39 s 314 sch 1 pt 2

**Division 3—Savings and transitional provisions for Act No. 15 of 2010**

div hdg ins 2010 No. 39 s 314 sch 1 pt 2

**Division 4—Transitional provision for Land Valuation Act 2010**

div hdg ins 2010 No. 39 s 317

**References to Land Valuation Act value**s 98 prev s 98 om R1 (see RA s 40)  
pres s 98 ins 2010 No. 39 s 317**SCHEDULE 3—LEGISLATION AMENDED**

om R1 (see RA s 40)

**SCHEDULE 4—DICTIONARY**

def “parcel” sub 2010 No. 39 s 318

def “Land Valuation Act” ins 2010 No. 39 s 318(2)

def “Land Valuation Act value” ins 2010 No. 39 s 318(2)

def “VOLA” om 2010 No. 39 s 318(1)

def “VOLA value” om 2010 No. 39 s 318(1)