



## Tax equivalents return – Local Government

### About this form

This return must be completed where a commercial business unit of a Local Government is required to pay tax equivalents by the tax equivalents manual established under the *Local Government Act 1993*.

When you lodge your Tax equivalents return you must lodge the return summary, together with the relevant completed schedules for any transaction or liability for tax equivalents that is required to be included in your return. The return summary should be completed after you have completed all schedules for your return. When completing your return, please print or type all responses in the boxed spaces. This return and attached schedules should be forwarded to the Brisbane Office of State Revenue.

### Return summary

#### Part A – Your details

1. Client number	<input type="text"/>
2. Client name	<input type="text"/>
3. ABN	<input type="text"/>
4. Contact details	
Complete if your contact details have changed since registration/your last return	
Correspondence address	
C/o	<input type="text"/>
Unit/Flat/Building	<input type="text"/>
House no./Street/PO Box	<input type="text"/>
Suburb	<input type="text"/>
State	<input type="text"/>
Postcode	<input type="text"/>
Telephone number	<input type="text"/>
Email address	<input type="text"/>
Contact person name	<input type="text"/>
Contact person telephone number	<input type="text"/>

#### Part B – Return period

5. Statement of tax equivalents for the period from  to

## Part C – Tax equivalents

Tax Type	Number of schedules attached	Amount of tax equivalents
Duty		\$
Land tax		\$
Pay-roll tax		\$
Total		\$

## Part D – Verification

This verification must be completed by a public officer for the organisation, as defined by the glossary of common terms in the Local Government tax equivalents manual.

I verify that the information supplied on this form and its attachments and the relevant records used to ascertain the state tax equivalents payable by the entity are true and correct in accordance with the tax equivalents manual referred to in sections 582 and 708 of the *Local Government Act 1993*.

Public Officer's signature  Date

Public Officer's name

## Tax equivalents return – Schedule A: Transfer duty

Client name

Client number

List details of dutiable transactions for transfer duty (e.g. land in Queensland or Queensland business assets acquired by your organisation during the return period).

No.	Date acquired	Type of dutiable property (e.g. land in Qld or Qld business assets)	Land description/Type of business assets (Provide lot number, plan type, plan number and title reference if land)	Consideration or value	Duty equivalent
				Total	\$

The rates of duty for the calculation of the transfer duty equivalent are located in schedule 3 of the *Duties Act 2001*.



**Tax equivalents return – Schedule C: Insurance duty  
(General insurance and accident insurance)**

Client name

Client number

List details of the insurance policies entered into by your organisation during the return period.

No.	Date of policy or renewal	Policy number	Insurer	Insured (if not your organisation)	Premium	Duty equivalent
					Total	\$

The rates of duty for the calculation of the insurance duty equivalent are located in section 362 of the *Duties Act 2001*.

General insurance is any kind of insurance that is applicable to either or both of the following:

- property in Queensland;
- a risk, contingency or event concerning an act or omission that in the normal course of events may happen wholly or partly in Queensland.

Accident insurance is accident insurance under the *Workers' Compensation and Rehabilitation Act 2003*.

## Tax equivalents return – Schedule D: Vehicle registration duty

Client name

Client number

List details of motor vehicle registrations applied for by or transferred to your organisation during the return period.

No.	Date of application or transfer	Registration number	Special/Hybrid/ Number of rotors/ cylinders	Dutiable value	Duty equivalent
				Total	\$

Refer to section 378 of the *Duties Act 2001* for the meaning of dutiable value.

The rates of duty for the calculation of the vehicle registration duty equivalent are located in sections 382 and 383 of the *Duties Act 2001*.



## Tax equivalents return – Schedule F: Pay-roll tax

Client name

Client number

List details of taxable wages paid by your organisation during the return period.

Taxable wages	\$
Deduction (If applicable)	\$
Amount at which tax equivalents are payable	\$
Tax equivalent payable for the financial year ending 30 June	\$

The rates of pay-roll tax for the calculation of the tax equivalent are located in section 10 of the *Pay-roll Tax Act 1971*.

The Office of State Revenue is collecting the information on this form for the purposes of administering State revenue. Collection of this information is authorised by the *Duties Act 2001*. Your personal information will not be disclosed without your consent except in the circumstances outlined in the *Taxation Administration Act 2001* or as otherwise authorised by law.

Office of State Revenue  
GPO Box 2593  
Brisbane Qld 4001

Client Contact Centre Ph: 1300 300 734

Visit our website at [www.osr.qld.gov.au](http://www.osr.qld.gov.au) for service centre locations and to obtain public rulings, information and approved forms relating to this and other State taxation subjects.