



Queensland
Government

Exemption claim—Land used for the business of agriculture, pasturage or dairy farming

Land Tax Act 2010 s.53 & 76(1)

(Please read Notes to Form LT11 when completing this claim)

Land owner details Individual	Client number (if known)			
	Last name			
	First name		Middle name/s	
	Date of birth		/	
Organisation	Company/ Organisation name			
	ABN		ACN	
Trust	Trust name			
	Trustee/s names			
	Date of birth		/	
	ABN		ACN	
Contact details	C/-			
	Unit/Flat/Building			
	House no/Street/ PO Box			
	Suburb		State	
	Postcode			
	Email address			
	Contact person's name		Telephone number	
Liability date	This claim is made for land owned as at 30 June <input type="text"/>			
Land details	The land for which the exemption is claimed is described as follows:			
	Lot no.	Plan type	Plan no.	Street address
		(e.g. SP, RP)		
Summary of improvements (e.g. buildings, fencing, dams)				
If more space is required, attach a schedule.				

Owner type Select type of owner (see Notes to this form):

An individual who resides in Australia

A relevant proprietary company

A charitable institution

A trustee of a trust provided all the beneficiaries are owner types as listed above (see Notes to this form)

Business type Select the type of business (see Notes to this form):

Agriculture Pasturage Dairy farming Forestry Other

Question 1 Briefly describe the nature of the business and all the activities conducted on the land: (See Notes to this form) (If insufficient space, attach a separate sheet).

Go to **Question 2**.

Question 2 Was the land used solely for the business described above?

Yes (If **Yes**, go to **Question 3**) No

If **No**, provide a breakdown of the land use showing the portion of land used solely for the business described above.

Go to **Question 3**.

Question 3 Have you attached all the information requested in the Notes to this form?

Yes No

If **Yes**, go to the **Signature block**.

If **No**, provide an explanation.

Go to the **Signature block**.

Signature block I declare I am authorised to complete this claim and the information detailed in this claim and any accompanying documents is true and correct.

(Full name of person completing this claim)

Signature Date / /

This claim is required to be lodged with the Commissioner of State Revenue, Office of State Revenue.

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 *Land Tax Act 2010*. 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.

Explanatory notes to Form LT11

Land details

The real property description (that is, the lot and plan number) can usually be found on your council rates notice, valuation notice issued by the Department of Environment and Resource Management or correspondence issued by the Office of State Revenue (OSR). Details of improvements for each parcel are required to verify that all parcels claimed are used in the business.

Owner type

A **relevant proprietary company** is defined in s.53(5) of the *Land Tax Act 2010* to mean a proprietary company (other than an exempt foreign company) in which no shares or interest is held by a body corporate, other than another proprietary company, whether directly or through interposed companies or trusts. Therefore, it is necessary to determine who the true shareholders or interest holders are. **The definition expressly excludes exempt foreign companies.**

A **charitable institution** is defined in schedule 4 of the *Land Tax Act 2010*

A **trustee of a trust** provided all the beneficiaries comply with any of the described owner types.

This means the beneficiaries of the trust (in the first instance or through a series of trusts), must be one of the following types:

- An individual who resides in Australia
- A relevant proprietary company
- A charitable institution

Business type

Refer to Public Ruling LTA053.1.1—*Guidelines for determining the business of agriculture, pasturage or dairy farming* and Public Ruling LTA053.2.1—*Exemption for the business of agriculture, pasturage or dairy farming — forestry* to determine type of business. Hobby farms are not considered to be eligible.

Question 1 — Nature of the business & activities conducted on the land

Refer to Public Ruling LTA053.1.1—*Guidelines for determining the business of agriculture, pasturage or dairy farming* to determine whether the activity conducted on the land constitutes a business.

Relevant factors the Commissioner would have regard to include the following: type of activity, area of land used, type of improvements on the land, scale of the business, quantity of produce, sales and marketing arrangement, profitability, etc.

For example, if the activity conducted on the land is pasturage or dairy farming, the following factors would be relevant to determine whether the operation of that activity constitutes a business.

- Type of stock
- Area of land used for pasturage or dairy farming business
- Average stock number depastured over last 12 months, if applicable
- Livestock Trading Accounts (if livestock is traded)
- Details of total number of sales of stock — quantity, value, name of selling agent, if applicable
- If no sales are recorded, please provide an explanation
- Details of the profitability of the activity, if applicable
- Primary producer status for income tax purposes

Question 3

Unless previously provided, it is necessary to include the information requested in Question 1.

If the land is used by another party, it is necessary to provide a copy of rental/lease agreement or any other documentation to evidence the arrangement between the owner and the user of the land.

General

If the exemption claim is allowed, the exemption will apply for the liability date and subsequent years. You do not have to re-apply each year. However an owner must give written notice to the Commissioner if the land is no longer exempt land. This written notice must be given within 1 month after the day the liability for land tax arises for the next financial year.

Office of State Revenue
GPO Box 2476
Brisbane Qld 4001

Client Contact Centre Ph: 1300 300 734

Visit our website at 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.