

## Deduction claim - Land used for the Business of Agriculture, Pasturage or Dairy Farming

*Land Tax Act 1915 s.11*

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

<b>Land owner details</b> <b>Individual</b>	Client number (if known)			
	Last name			
	First name		Middle name/s	
	Date of birth		/	
<b>Organisation</b>	Company/ Organisation name			
	ABN:		ACN:	
<b>Trust</b>	Trust name			
	Trustee/s names			
	Date of birth		/	
	ABN:		ACN:	
<b>Contact details</b>	C/-			
	Unit/Flat/Building			
	House no/Street/ PO Box			
	Suburb		State	
	Postcode			
	Email address			
	Contact person's name		Telephone number	
<b>Liability date</b>	This claim is made for land owned as at <b>30 June</b> <input type="text"/>			
<b>Land details</b>	The land for which the deduction 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 required attach a schedule				

<b>Owner type</b>	Select type of owner (see Notes to this form): <input type="checkbox"/> An individual who resides in Australia <input type="checkbox"/> A relevant proprietary company <input type="checkbox"/> An exempt charitable institution <input type="checkbox"/> A trustee of a trust provided all the beneficiaries are owner types as listed above (see Notes to this form)
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<b>Business type</b>	Select type of business (see Notes to this form): <input type="checkbox"/> Agriculture <input type="checkbox"/> Pasturage <input type="checkbox"/> Dairy Farming <input type="checkbox"/> Forestry <input type="checkbox"/> Other
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<b>Question 1</b>	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). <div style="border: 1px solid black; height: 150px; width: 100%;"></div>
Once the details have been inserted, go to <b>Question 2</b> .	

<b>Question 2</b>	Was the land used solely for the business described above? <input type="checkbox"/> Yes (If <b>YES</b> , go to <b>Question 3</b> ) <input type="checkbox"/> No If <b>NO</b> , provide a breakdown of the land use showing the portion of land used solely for the business described above. <div style="border: 1px solid black; height: 40px; width: 100%;"></div>
Once the details have been inserted, go to <b>Question 3</b> .	

<b>Question 3</b>	Have you attached all the information requested in the Notes to this form? Yes <input type="checkbox"/> No <input type="checkbox"/> If <b>YES</b> , go to the <b>Signature block</b> . If <b>NO</b> , provide an explanation. <div style="border: 1px solid black; height: 40px; width: 100%;"></div>
Once the details have been inserted, go to the <b>Signature block</b> .	

<b>Signature Block</b>	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) <input style="width: 400px;" type="text"/>	
	Signature <input style="width: 200px;" type="text"/>	Date <input style="width: 20px;" type="text"/> / <input style="width: 20px;" type="text"/> / <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>

**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 to determine your liability (if any) under the *Land Tax Act 1915* for the transactions you have described on this form. Collection of this information is authorised by the *Land Tax Act 1915* and the *Taxation Administration Act 2001*. Your personal details will not be disclosed to any other third party without your consent unless required to do so by law. For further information see our website at [www.osr.qld.gov.au](http://www.osr.qld.gov.au)

# 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 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.3 of the *Land Tax Act 1915* 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.**

**An exempt charitable institution** is defined in s.13A of the *Land Tax Act 1915*.

**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
- An exempt charitable institution

## Business type

Refer to Public Ruling Land Tax LTA011.1.1 '*Guidelines for determining the business of agriculture, pasturage or dairy farming*' and Public Ruling Land Tax LTA011.2.1 '*Deduction 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 Land Tax LTA011.1.1 '*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 following:-

- the information requested in Question 1

If the land is used by another party, it is necessary to provide the following:-

- 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, unless specifically requested to do so, or if the use of the land changes.

### Office of State Revenue

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