



Queensland
Government

Exemption claim— Land used as a home (trustees)

Land Tax Act 2010 s.20, s.24, s.35, s.36, s.37, s.38, s.39, s.40, s.41, s.42, s.43, s.44 & s.76(1)

(Please read Notes to Form LT13 when completing this claim.)

Land owner details	Client number (if known)			
	Trust name			
	Trustee name/s			
	Date/s of birth	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
	ABN	<input type="text"/>	ACN	<input type="text"/>
Contact details	C/-			
	Unit/Flat/Building			
	House no./Street/ PO Box			
	Suburb	<input type="text"/>	State	<input type="text"/>
	Postcode	<input type="text"/>		
	Email address	<input type="text"/>		
	Contact person's name	<input type="text"/>	Telephone number	<input type="text"/>
Liability date	This claim is made for land owned at midnight on 30 June <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
Land details	The land for which the exemption is claimed is described as follows:			
	Lot no.	<input type="text"/>	Plan type (e.g. SP, RP)	<input type="text"/>
	Plan no.	<input type="text"/>		
	Street address	<input type="text"/>		
	Postcode	<input type="text"/>	If more space is required, attach a schedule.	
Question 1	At the liability date, did the following apply?			
	(a)	the land was comprised of 1 <i>parcel</i> only (see the Notes to this form).	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	(b)	the land was used as the home of all the beneficiaries of the relevant trust who were beneficiaries at the liability date.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	(c)	the land and no other land was used for residential purposes continuously by all the beneficiaries for the period of 6 months immediately preceding the liability date.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	If No , please provide full details.			
	<input type="text"/>			
(d)	the land was used as the home of all the beneficiaries, but was vacated by one or more of them, due to their hospitalisation or residential care needs.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
If Yes and the beneficiary's home was rented during the time of any beneficiary's absence, please provide full details including duration and amount of rent charged.				
	<input type="text"/>			

Question 2 Was the land or any part of the land leased, let, rented or used to perform work, employment or business activities? Yes No

If **No**, go to the **Beneficiary details block**.
If **Yes**, go to **Question 3**.

Question 3 Was the land used for a single *allowable letting*? (see the Notes to this form) Yes No

Go to **Question 4**.

Question 4 Was the land used for a single *family letting*? (see the Notes to this form) Yes No

Go to **Question 5**.

Question 5 Was the land used by a person who resided on the land and carried out work on the land, other than *excluded work*, as an employee under a work-from-home arrangement with the person's employer? (see the Notes to this form)

Yes No

Go to **Question 6**.

Question 6 Was the land used for any non-exempt purpose not mentioned in Question 3, 4 and 5? Yes No

(see the Notes to this form)
If **No**, go to the **Beneficiary details block**.
If **Yes**, provide a brief description of the usage and go to **Question 7**.

Question 7 Was the non-exempt use substantial? Yes No

If **No**, go to the **Beneficiary details block**.
If **Yes**, provide full details, including the information requested in the Notes relating to Question 7.

The proportion of the land being used as your home was %.

Beneficiary details block

List the names and addresses of all the beneficiaries of the trust at the liability date and attach the information requested in the Notes to this form.

Name of beneficiary	Date of birth	Residential address
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

List the names of the beneficiaries using the land as their home at the liability date.

Name of beneficiary

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.

Name (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.

Notes to Form LT13

Land owner details

This form is to be used when the owner is a trustee of a trust. If the owner is a trustee of a deceased estate, the Form LT12 should be completed.

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).

Question 1

If you are uncertain about what constitutes land used as a home, you should refer to Public Rulings—*Exemption for homes*.

Parcel means an area of land that is the subject of a separate valuation made by the Chief Executive under the *Valuation of Land Act 1944*.

Owned includes any land which you were deemed to own in Queensland under the *Land Tax Act 2010*.

Question 3

Allowable letting means an arrangement where each of the following applies:

- the land is used as the home of a person (the principal resident)
- the principal resident has given the occupant the right to live on the land under a *tenancy agreement*
- the gross floor area of the residential area to which the right relates (the leased area) is not more than 50% of the total floor area of all residential areas on the land
- the occupant uses the leased area for residential purposes and has not given the right to occupy any part of the leased area to another person under a *tenancy agreement*
- the rent payable for the leased area is not more than the market rent for the area.

It is not an allowable letting if the leased area is in a building containing 3 or more flats and the leased area is not used for residential purposes by the principal resident.

Tenancy agreement includes any of the following:

- a lease or licence
- an agreement or arrangement about boarding or lodging for a person.

Question 4

Family letting is an *allowable letting* if the occupant is a member of the principal resident's family.

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 (d) or (e).

Question 5

The work-from-home arrangements do not include excluded work. **Excluded work** means work involving use of the land for a purpose for which, or in a manner in which, residential land is not ordinarily used.

Question 6

The Commissioner of State Revenue may decide a non-exempt purpose does not include either one or all of the following:

- (a) One *allowable letting*
- (b) Two *allowable lettings*, if at least 1 is a *family letting* and 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
- (c) 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.

Question 7

Details provided should include the type of activity, the area of land/buildings used, gross income, *tenancy agreements* and any other relevant facts that may apply.

Substantial non-exempt purpose—when determining whether land is being used for a substantial non-exempt purpose, the following factors will be taken into account:

- whether a person other than the principal resident has been given a right to occupy any part of the land under a *tenancy agreement*
- 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 related to the land itself or a building situated on the land
- the extent to which a person uses the land, or has set the land aside for use, for a non-exempt purpose
- whether the gross income generated during the most recently ended financial year from business or income producing activity on the land is more than \$30,000
- any other relevant matter.

Proportion used as a home

The **allowable home exemption** is determined by working out the percentage of the land being used as your home in relation to the whole of the land. To calculate the percentage, apply the following formula:

$$\frac{A}{B} \times 100\%$$

A = the area of land used as your home

B = the total area of the land.

Insert the percentage in the appropriate box in Question 7.

The final allowable home exemption will be determined after the Commissioner of State Revenue has also taken into account the extent to which the land was used as a person’s home and *substantial non-exempt purposes*.

If you are uncertain how to calculate the percentage or whether the home exemption applies at all, you should refer to Public Rulings—*Exemption for homes*.

Beneficiary details block

In all trusts except a discretionary trust, the beneficiaries are every person who was a beneficiary of the trust during the period of 12 months immediately preceding the liability date.

In the case of a discretionary trust, the beneficiaries are those persons in whose favour a *power of appointment* has been exercised by any person during the 12 months immediately preceding the liability date.

A **power of appointment** is a power granted by the settlor to a specified person or to the appointer to select or appoint a beneficiary or beneficiaries from a general or specific class to take an interest in some property, real or personal, of the trust and involves an exercise of discretion in relation to the distribution. A power of appointment is normally exercised to distribute the income of the trust or to provide a benefit in relation to the income or capital of the trust (e.g. a right to reside). Where a power of appointment has not been exercised by the trustee, the trust deed will be examined to determine the beneficiaries who take in default.

Please provide the following information:

- a copy of the trust deed including any variations/amendments (unless previously provided)
- copies of any *power of appointment* made during the 12 months preceding the liability date
- evidence to support any right to reside in relation to the home.

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.

If an owner received a home exemption on land under the demolition or renovation provisions under the *Land Tax Act 2010* s.38 and the owner does not resume using the land as their principal place of residence before a liability for land tax arises for the next financial year, the person must give written notice to the Commissioner. This written notice must be given within 28 days after the day the liability for land tax arises for that 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.