

Deduction Claim – Principal Place of Residence (PPR) – Deceased estates

Land Tax Act 1915 s.3E, s.3EA, s.3F, s.11(6A), s.11B(2), s.11B(3), s.11BA(2), s.11BA(3), s.11EA, s.11EB(2), s.26A, s.26B

(Please read Notes to Form LT14 when completing this claim.)

Land owner details	Land tax assessment/ reference number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>								
	Name of deceased <input type="text"/>								
	Name of trustee/s <input type="text"/>								
	Date of death <input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>								
	Service address <input type="text"/>								
	Contact person <input type="text"/>								
	Phone <input type="text"/>								
Liability date	This claim is made for land owned as at 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: <table border="1"> <thead> <tr> <th>Lot No.</th> <th>Plan No.</th> <th>Street Address</th> <th>Postcode</th> </tr> </thead> <tbody> <tr> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> </tbody> </table>	Lot No.	Plan No.	Street Address	Postcode	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Lot No.	Plan No.	Street Address	Postcode						
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>						
Question 1	<p>At the liability date, did the following apply?</p> <p>(a) the land was comprised of 1 parcel only;</p> <p>(b) the land was used as the principal place of residence of a beneficiary of the estate at the liability date;</p> <p>(c) the land and no other land was used for residential purposes continuously by a beneficiary of the estate for the period of 6 months immediately preceding the liability date.</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If answered YES to (a) to (c), go to Question 2.</p> <p>If answered NO to (a) or (b), you do not qualify.</p> <p>If answered NO to (c), provide full details.</p> <div style="border: 1px solid black; height: 80px; width: 100%;"></div> <p>Once the details have been inserted, go to Question 2.</p>								
Question 2	<p>Was the land used for a single “family letting”? (see the Notes to this form) Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If answered NO, go to Question 3.</p> <p>If answered YES:-</p> <p>Was the land used for any non-PPR purpose? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If answered NO, go to the Beneficiary Details Block.</p> <p>If answered YES, go to Question 4.</p>								
Question 3	<p>Was the land or any part of the land used for a non-PPR purpose? (see the Notes to this form)</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If answered NO, go to the Beneficiary Details Block.</p> <p>If answered YES, go to Question 4.</p>								

Question 4	Was the land used for a single “allowable letting”? (see the Notes to this form) Yes <input type="checkbox"/> No <input type="checkbox"/> 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, as an employee under an arrangement with the person’s employer? (see the Notes to this form) Yes <input type="checkbox"/> No <input type="checkbox"/> Go to Question 6 .												
Question 6	Was the land used for any substantial non-PPR purpose not mentioned in Question 4 and 5? Yes <input type="checkbox"/> No <input type="checkbox"/> If answered NO , go to the Beneficiary Details Block . If answered YES , provide a brief description of the usage and go to Question 7 . <input type="text"/>												
Question 7	Was the non-PPR use substantial? Yes <input type="checkbox"/> No <input type="checkbox"/> If answered NO , go to the Beneficiary Details Block . If answered YES , provide full details, including the information requested in the Notes relating to Question 7 . <input type="text"/> The proportion of the land being used as a PPR was <input type="text"/> %. Once the details have been inserted, go to the Beneficiary Details Block .												
Beneficiary Details Block	List the names and addresses of the beneficiaries who used the land as their PPR at the liability date and attach the information requested in the Notes to this form. Name of beneficiary Date of birth Residential address <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 33%; height: 20px;"><input type="text"/></td><td style="width: 17%;"><input type="text"/></td><td style="width: 50%;"><input type="text"/></td></tr><tr><td style="height: 20px;"><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td></tr><tr><td style="height: 20px;"><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td></tr><tr><td style="height: 20px;"><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td></tr></table> Once the details have been inserted, go to the Signature Block .	<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"/>	<input type="text"/>	<input type="text"/>
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Signature Block	I declare that the information set out in this claim and any accompanying documents is true and correct. Capacity in which claim is made (e.g: Executor, Administrator) <input style="width: 400px;" type="text"/> Signature <input style="width: 250px;" type="text"/> Date <input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>												

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

Office of State Revenue

Postal address
GPO Box 2476
Brisbane Qld 4001

Delivery address
Upper Plaza, 33 Charlotte Street
Brisbane Qld 4000

Enquiries
Phone: 1300 300 734
Fax: (07) 3227 7577

www.osr.qld.gov.au

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*. The information can only be disclosed by the Office to another party in the circumstances outlined in the *Land Tax Act 1915* and the *Freedom of Information Act 1992*. For further information see our website at www.osr.qld.gov.au

Notes to Form LT14

Land Owner Details

This form is to be used when one or more of the beneficiaries of a deceased estate were using the property as their principal place of residence at the liability date. If the owner is a trustee of a trust the Form LT 13 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 NRW (Department of Natural Resources and Water) or correspondence issued by OSR.

Question 1

If you are uncertain about what constitutes a principal place of residence, you should refer to Public Ruling LTA003E.1.1.

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 1915*.

Question 2

Family letting means an arrangement where each of the following applies:-

- the land is used as the principal place of residence of a person [a beneficiary] (the principal resident);
- the principal resident has given a member of the principal resident's family 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 family member 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.

If you have more than one family letting, the lettings will be considered to be a non-PPR purpose.

It is not a family letting if the leased area is 1 of 3 or more flats in a building and the leased area is not used for residential purposes by the principal resident.

Tenancy Agreement includes any of the following –

- (a) a lease or licence;
- (b) an agreement or arrangement about boarding or lodging for a person.

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).

Non-PPR purpose means any purpose that is other than the principal resident's principal place of residence.

Question 3

Non-PPR purpose (as defined in Question 2).

Question 4

Allowable letting means a person (the occupant) other than the principal resident has been given the right to occupy an allowable residential area on the land under a tenancy agreement, if-

- (a) the area is used by the occupant for residential purposes; and
- (b) the occupant has not given the right to occupy any part of the area to another person under a tenancy agreement; and
- (c) the rent payable for the area is not more than the market rent for the area.

Tenancy Agreement (as defined in Question 2).

Non-PPR purpose (as defined in Question 2).

Allowable residential area means a residential area that is not more than 28 m² or, if another area is prescribed under a regulation, the prescribed area, except a residential area that-

- (a) is 1 of 3 or more flats in a building; and
- (b) is not used for residential purposes by the principal resident.

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.

Non-PPR purpose (as defined in Question 2).

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.

Tenancy Agreement (as defined in Question 2).

Substantial non-PPR purpose – In deciding whether land is being used for a substantial non-PPR 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 principal place of residence, 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-PPR 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 PPR

The **allowable PPR deduction** is determined by working out the portion of the land being used as the PPR 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 the PPR.

B = The total area of the land.

Insert the percentage in the appropriate box in Question 6.

The final allowable PPR deduction will be determined after the Commissioner of Land Tax has also taken into account the extent to which the land was used for PPR and substantial non-PPR purposes.

If you are uncertain how to calculate the percentage or whether the deduction applies at all, you should refer to Public Ruling LTA003EA.1.1 *The Land Tax Concession for a Principal Place of Residence* which is available on the OSR website.

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 deceased estate, the beneficiaries are those persons who have an interest in the land as a beneficiary in the estate (including a life interest).

Please provide a copy of the deceased's Will.

Office of State Revenue

Postal address
GPO Box 2476
Brisbane Qld 4001

Delivery address
Upper Plaza, 33 Charlotte Street
Brisbane Qld 4000

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