



**Question 1—Choose only option A or B**

**Question 1  
Option A  
Vacant land**

At the liability date, did the following apply?

- (a) The land was vacant at the date of acquisition. Yes  No
- (b) The land was vacant at the date of liability. Yes  No
- (c) The land is intended to be used for an exempt purpose within 3 years of acquisition.  
Yes  No

If **Yes** to all conditions, provide details of the intended usage and specify the proposed date when the usage will commence.

If **No** to (c) and the planned date of use is outside the 3 year limit and you wish to apply to the Commissioner for an extension of the use requirement period, please advise when the vacant land is proposed to be used and the reasons to support this delay.

**Question 1  
Option B  
Improved land**

Was the land owned by, or held in trust for the institution used predominantly for an exempt purpose?

If **Yes**, provide a brief description of that usage.

Go to **Question 2**.

If **No**, provide a brief description of the usage together with the information requested in the Notes to this form.

Go to **Question 2**.

If more space is required, attach a schedule.

**Question 2**

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.

# Notes to Form LT15

## Charitable institution types

Charitable institutions include certain educational, public benevolent, religious and other charitable institutions. The types of institution that qualify are listed in the *Taxation Administration Act 2001*, Part 11A, however if you are uncertain, you should refer to Public Rulings GEN003, GEN004, GEN005 and GEN006.

It is a requirement that the constitution of the institution (other than religious institutions) provides that:-

- its income and property is used solely for promoting its objects
- no part of its income or property is to be distributed in any way among its members
- on its dissolution, the assets remaining after satisfying all liabilities must be transferred to an institution with similar objects.

If your charitable institution has not previously received a land tax exemption, you must also complete the *Application for charitable institution registration*.

## 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— Option A

This option only refers to land which was vacant at the date of acquisition and remained vacant at the date of liability.

Eligibility for exemption will depend on whether the land is or will be used for an exempt purpose. The qualifying exempt purposes are listed in the *Land Tax Act 2010* s.46, however, if you are uncertain you should refer to Public Rulings GEN003, GEN004, GEN005 and GEN006.

### Question 1— Option B

This option only refers to land which held improvements at the date of acquisition or liability.

If **No**: The details should include the names of the other parties using the land, the area of land used (including buildings), rental arrangements and any other relevant information.

### Question 2

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

If more space is required when answering any question, please attach a schedule.

## 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.

The charitable institution must give written notice to the Commissioner advising of the change within 28 days after the event or 28 days after the last day the land was used for an exempt purpose if:

- vacant land is allowed an exemption under the *Land Tax Act 2010*, section 47(2)(b)
- the land ceases to be predominantly used by the charitable institution for 1 or more exempt purposes either:
  - before the requirement period ends
  - or
  - during the requirement period
  - or
  - as a result of the sale of land during the requirement period and before the land had been predominantly used by the charitable institution for 1 or more exempt purposes.

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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.