

Exemption claim – Exempt Charitable Institution

Land Tax Act 1915 s.13 (1)(d)(e)(f), s.13(5), s.13A, s.14
(Please read Notes to Form LT15 when completing this claim)

Land owner details	Client number (if known)	<input type="text"/>		
Organisation	Company/ Organisation name	<input type="text"/>		
	ABN:	<input type="text"/>	ACN:	<input type="text"/>
Trust	Trust name	<input type="text"/>		
	Trustee/s names	<input type="text"/>		
	Date of birth	<input type="text"/>	/	<input type="text"/>
	ABN:	<input type="text"/>	ACN:	<input type="text"/>
Contact details	C/-	<input type="text"/>		
	Unit/Flat/Building	<input type="text"/>		
	House no/Street/ PO Box	<input type="text"/>		
	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 as at 30 June <input type="text"/>			
Institution type	<input type="checkbox"/> Public Benevolent <input type="checkbox"/> Charitable <input type="checkbox"/> Educational <input type="checkbox"/> Religious <input type="checkbox"/> Relief of Poverty <input type="checkbox"/> Provision of Care			
	The principal object of this institution is: <input type="text"/> <input type="text"/> <input type="text"/>			
Land details	The land for which the deduction is claimed is described as follows: Lot No. Plan type Plan No. Street Address (e.g. SP, RP) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> If more space required attach a schedule			

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 a qualifying 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, advise when it is proposed to be used and reasons to support the delay.

**Question 1
Option B
Improved land**

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

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

Once the details have been inserted, go to **Question 2**.

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

Once the details have been inserted, 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.

Once the details have been inserted, 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 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

Notes to Form LT15

Exemption Institution Types

Exempt charitable institutions include certain educational, public benevolent, religious and other charitable institutions. The types of institution that qualify are listed in the *Land Tax Act 1915 s.13A*, however if you are uncertain, you should refer to Public Rulings – General GEN003.1, GEN004.1, GEN005.1 and GEN006.1.

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

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 a qualifying exempt purpose. The qualifying exempt purposes are listed in the *Land Tax Act 1915 s.13(5)*, however if you are uncertain you should refer to Public Rulings – General GEN003.1, GEN004.1, GEN005.1 and GEN006.1.

If answered 'NO' and the land is not intended to be used for a qualifying exempt purpose in the foreseeable future, provide an explanation.

Question 1 – Option B

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

If answered **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 following:-

- the information requested in Question 1
- if the owner is a trustee, a copy of the Trust Deed
- a copy of the constitution and/or a copy of the memorandum and articles of association
- details of the institution's current or proposed activities
- details of any fees charged for services, if applicable
- details of the membership and membership fees
- a copy of the most recent annual report
- financial statements for the last 2 years

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

Office of State Revenue

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