



Absentee/resident status declaration

Land Tax Act 2010 s.31 & s.34

(Please read Notes to Form LT16 when completing this claim)

Land owner details	Client number (if known)			
	Last name			
	First name		Middle name/s	
	Date of birth	<input type="text"/>	<input type="text"/>	<input type="text"/>
Contact details	C/-			
	Unit/Flat/Building			
	House no/Street/PO Box			
	Suburb		State	
	Postcode		Country	
	Email address			
	Contact person's name		Telephone number	
Liability date	This claim is made for land owned as at 30 June <input type="text"/>			
Land details	Lot no.	Plan type	Plan no.	Street address
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
If more space is required, attach a schedule.				
Question 1	<p>At the liability date, were you:</p> <p>(a) a public officer of the Commonwealth or of a State who was absent from Australia and the external Territories in the performance of your duties as a public officer? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>(b) an individual employed by an employer in Australia or an external Territory for a continuous period of 1 year immediately before your absence from Australia and the external Territories and the following apply:</p> <ul style="list-style-type: none"> • you were absent in the performance of your duties for your employer • the duration of your absence will not be longer than 5 years. (see Notes to this form) <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If Yes to (a) or (b), go to the Signature block.</p>			

Question 2

At the liability date, did you reside in Australia or an external Territory? Yes No

If **Yes**, go to **Question 3**.

If **No**

(a) Were you absent from Australia and the external Territories on the liability date?

Yes No

(b) Were you absent from Australia and the external Territories during more than half of the year immediately preceding the liability date?

Yes No

If **Yes** to (a) or (b), you are considered to be an absentee.

If **No** to (a) and (b), go to **Question 3**.

Question 3

Please provide the date you returned to permanently reside in Australia or an external Territory.

/ /

Did you spend periods of time (other than holidays) outside Australia during the 12 months immediately preceding the liability date?

Yes No

If answered **NO**, go to the **Signature block**.

If **Yes**, provide full details (see the Notes to this form)

Go to **Question 4**.

Question 4

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 LT16

Absentee

The purpose of this form is to determine whether you are an absentee for the purposes of section 31 of the *Land Tax Act 2010* at the liability date.

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 (DERM) or correspondence issued by the Office of State Revenue (OSR).

Question 1

If your absence extends beyond 5 years, you will be considered to be an absentee for the purposes of the *Land Tax Act 2010*.

Question 3

The details should include the following information:

- (a) If you own a residence outside Australia:
 - the length of time spent at the residence during the 12 months immediately preceding the liability date
 - the reasons why that residence is being maintained
 - the date on which the residence was acquired
 - the future intended use of the residence
- (b) If you do not own a residence outside Australia:
 - the address of the residence where you stayed during those absences
 - details of the leasing arrangements, if any
 - the length of time spent at the residence during the 12 months immediately preceding the liability date
- (c) Where your immediate family was residing during that time
- (d) Whether you are a citizen of another country
- (e) Where you are ordinarily employed
- (f) Whether you operate a business external to Australia and its external Territories
- (g) Whether you are residing here for educational reasons
- (h) Whether those absences are unusual or are a regular occurrence
- (i) Any other information which may assist to verify whether you ordinarily reside in Australia or an external Territory.

Question 4

The information requested in Question 3, if applicable.

General

However, if a taxpayer is assessed on the basis that taxpayer is not an absentee under the *Land Tax Act 2010*, section 31 (3)(b) as their absence from Australia is not longer than 5 years, the taxpayer must give written notice to the Commissioner if their absence extends longer than 5 years. This written notice must be within 28 days after the taxpayer has been absent from Australia for 5 years.

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.