



Exemption claim for a moveable dwelling park

Land Tax Act 1915 section 13(1)(l)

(Please read Notes to Form LT18 when completing this claim.)

Land owner details Individual	Client number (if known)	<input type="text"/>		
	Last name	<input type="text"/>		
	First name	<input type="text"/>	Middle name/s	<input type="text"/>
	Date of birth	<input type="text"/>	/	<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"/>
	Trading name	<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"/>			
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"/>
	The total area of the land is: <input type="text"/>			

Question 1 At the liability date the land was used as a moveable dwelling park, for: (tick box)
 caravans only manufactured homes only caravans & manufactured homes

Question 2 At the liability date
a) The part of the land which was used for a moveable dwelling park is (area)
b) The part of the land, if any, which was used for activities other than a moveable dwelling park was (area)
The other activities are described as follows: *(for example, a farm, a service station)*

Question 3 At the liability date the total number of sites on the land was

Question 4 At the liability date the total number of sites was broken-up as follows: (see Notes to this form)
a) number occupied, or solely available for occupation, for residential purposes for periods of more than 6 weeks at a time
b) number occupied or available short-term (eg: casual letting, holidays)
c) number occupied or available for a mixture of either long-term or short-term

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 LT18

Land is exempt from land tax if it is used predominantly as a moveable dwelling park if **more than 50%** of the total number of sites are occupied, or solely available for occupation, for residential purposes for periods of more than 6 weeks at a time.

Meaning of key terms

In determining whether land is eligible for the exemption, the following meanings of terms used in the exemption claim form will be applied.

Moveable dwelling

A caravan or manufactured home.

Moveable dwelling park

A place where caravans or manufactured homes are situated for occupation on payment of consideration, such as rent.

Caravan see Residential Tenancies Act 1994, section 3A

1. A caravan is a trailer —
 - (a) designed principally for residential purposes; and
 - (b) designed to be attached to and towed by a self-propelled vehicle; and
 - (c) that, as originally designed, was capable of being registered under a law of Queensland about the use of vehicles on public roads.
2. Also, a caravan is something —
 - (a) not fitted with wheels; and
 - (b) not designed for permanent attachment to land but designed for attachment to a motor vehicle and for use for residential purposes.
3. In addition, a caravan is a self-propelled vehicle —
 - (a) that—
 - i. is designed to be used both as a vehicle and for residential purposes; or
 - ii. was designed to be used solely as a vehicle but has been modified to be suitable for use both as a vehicle and for residential purposes; and
 - (b) that, as originally designed, was capable of being registered under a law of Queensland about the use of vehicles on public roads.

Manufactured home see Manufactured Homes (Residential Parks) Act 2003, section 10

A structure, other than a caravan or tent, that —

- (a) has the character of a dwelling house; and
- (b) is designed to be able to be moved from one position to another; and
- (c) is not permanently attached to land.

Site

For a moveable dwelling park, means a site in the moveable dwelling park where a caravan or manufactured home is situated or intended to be situated.

Please keep these notes for your own information. You do not have to attach them to the completed claim form. If you need further assistance, or if you are unsure whether the exemption applies in your circumstances, please contact the Office of State Revenue.

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. For example, you should contact us if the land ceases to be predominantly used as a moveable dwelling park, or if the number of sites occupied or solely available for long-term residential use (more than 6 weeks) drops to 50% or less of the total number of sites.

Office of State Revenue

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