



# Exemption claim — Moveable dwelling park

Land Tax Act 2010 s.54 & s.76(1)

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

<b>Land owner details</b> <b>Individual</b>	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"/>
<b>Organisation</b>	Company/ Organisation name	<input type="text"/>		
	ABN	<input type="text"/>	ACN	<input type="text"/>
<b>Trust</b>	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"/>		
<b>Contact details</b>	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"/>
<b>Liability date</b>	This claim is made for land owned as at <b>30 June</b> <input type="text"/>			
<b>Land details</b>	The land for which the exemption is claimed is described as follows:			
	Lot no.	Plan type	Plan no.	Street address
	<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: (*e.g. 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 (*e.g. 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 for the purposes of administering State revenue. Collection of this information is authorised by the *Land Tax Act 2010*. Your personal information will not be disclosed without your consent except in the circumstances outlined in the *Taxation Administration Act 2001* or as otherwise authorised by law.

# Notes to Form LT18

Land is exempt from land tax if it is used predominantly as a moveable dwelling park and **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 and Rooming Accommodation Act 2008, section 7*

1. A caravan is a trailer:
  - (a) designed principally for residential purposes
  - (b) designed to be attached to and towed by a self-propelled vehicle
  - (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
  - (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
  - (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
- (b) is designed to be able to be moved from one position to another
- (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. However, an owner must give written notice to the Commissioner if the land is no longer exempt land. This includes land that ceases to be predominately 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. This written notice must be given within 1 month after the day the liability for land tax arises for the next financial year.

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](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.