

Exemption claim – Land used as a site of a building or other public purposes by Societies, Clubs & Associations

Land Tax Act 1915 s.13 (1)(g)

(Please read Notes to Form LT19 when completing this claim)

Land owner details	Client number (if known)	<input type="text"/>		
Individual	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"/>
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"/>	<input type="text"/>
Land details	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"/>
	If more space required attach a schedule.			
Question 1	Is the land used or occupied solely as the site of a public library, institute, museum, showground, public cemetery, public burial ground, public garden, public recreation ground, public reserve, public road or fire brigade station?			
	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
	If YES , go to the Signature block .			

Question 2

(a) Is there a building owned by a society, club or association, not carried on for pecuniary profit located on the land?
Yes No

(b) Is the building being used or occupied by a society, club or association, not carried on for pecuniary profit?
Yes No

If answered **YES** to (a) and (b), briefly describe the activities conducted in the building.

Once the details have been inserted, go to **Question 3**.

Question 3

Is any part of the building being used by any person other than the owner?
Yes No

If answered **NO**, go to **Question 4**.

If answered **YES**, provide full details:

Once the details have been inserted, 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.

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 LT19

Society, Club or Association

Land is exempt from land tax if the land is owned by a person or society, or in trust for a person or society, and used or occupied by that person or society solely as a site of:-

- a building owned and occupied by a society, club or association not carried on for pecuniary profit.
- or
- a public library, institute, museum, show ground, public cemetery, public burial ground, public garden, public recreation ground, public reserve, public road or fire brigade station.

If you are uncertain whether the exemption applies, please contact the Office of State Revenue (OSR).

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 OSR.

Question 2

The exemption will only apply if the society, club or association is not carried for pecuniary profit. In other words, it must be a non-profit organisation and its constitution must contain clauses stating 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.

Question 3

If the building is being used or occupied by another party, it is necessary to provide the following information:-

- the name/s of the other party/ies
- details of the total floor space of the building and the total area used by the other party/ies
- details of any rental arrangements
- any other relevant information

Question 4

Unless previously provided, it is necessary to attach the following:-

- the information requested in Question 3, if applicable
- 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

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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Brisbane Qld 4001

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Brisbane Qld 4000

Enquiries
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Fax: (07) 3227 7577

www.osr.qld.gov.au