

## Exemption claim—Recreational and public land (societies, clubs and associations)

*Land Tax Act 2010 s.56 & s.76(1)*

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

<b>Land owner details</b>	Client number (if known)	<input type="text"/>		
<b>Individual</b>	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"/>
<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"/>	<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"/>
	If more space is required, attach a schedule.			
<b>Question 1</b>	Is the land owned or held in trust for a person or society and used by them 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 <b>Yes</b> , go to the <b>Signature block</b> .			

**Question 2**

(a) Is there a building owned or held in trust by a society, club or association, not carried on for monetary profit located on the land?

Yes  No

(b) Is the building occupied by that society, club or association?

Yes  No

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

Go to **Question 3**.

**Question 3**

Is any part of the building being used by any person other than the owner?

Yes  No

If **No**, go to **Question 4**.

If **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.

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 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
- no part of its income or property is to be distributed in any way among its members
- 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/parties
- details of the total floor space of the building and the total area used by the other party/parties
- 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. However, an owner must give written notice to the Commissioner if the land is no longer exempt land. 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.