



# Exemption claim – General

Land Tax Act 1915 s.13 (1)(a)(b)(c)(i)(j)(k)(m)

(Please read Notes to Form LT20 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"/>	<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"/>	<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"/>			
<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 required attach a schedule.				
<b>Question 1</b>	Was the land owned by the Commonwealth, the State or a local government or public authority? (some conditions apply - see Notes to this form)			
Yes <input type="checkbox"/> No <input type="checkbox"/>				
If <b>YES</b> , go to the <b>Signature block</b> .				

<p><b>Question 2</b></p>	<p>Was the land used for premises or facilities for residents of a retirement village? (some conditions apply - see Notes to this form)</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If <b>YES</b>, go to the <b>Signature block</b>.</p>
<p><b>Question 3</b></p>	<p>Was the land used as the location of an Aged Care Facility (some conditions apply – see Notes to this form)?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If <b>YES</b>, go to the <b>Signature block</b>.</p>
<p><b>Question 4</b></p>	<p>Was the land owned by a port authority and used by it as a commercial airport? (some conditions apply - see Notes to this form)</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If <b>YES</b>, go to the <b>Signature block</b>.</p>
<p><b>Question 5</b></p>	<p>Was the land owned by or in trust for any trade union? (see Notes to this form)</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If <b>YES</b>, go to <b>Question 8</b>.</p>
<p><b>Question 6</b></p>	<p>Was the land held by the trustees of the estates of the late James O’Neil Mayne and Mary Emelia Mayne?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If <b>YES</b>, go to the <b>Signature block</b>.</p>
<p><b>Question 7</b></p>	<p>Was the land owned by or in trust for any friendly society registered under the laws relating to friendly societies?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If <b>YES</b>, go to the <b>Signature block</b>.</p>
<p><b>Question 8</b></p>	<p>Have you attached all the information requested in the Notes to this form?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If <b>YES</b>, go to the <b>Signature block</b>.</p> <p>If <b>NO</b>, provide an explanation.</p> <div style="border: 1px solid black; height: 40px; width: 100%;"></div> <p>Once the details have been inserted, go to the <b>Signature block</b>.</p>
<p><b>Signature Block</b></p>	<p>I declare I am authorised to complete this claim and the information detailed in this claim and any accompanying documents is true and correct.</p> <p>(Full name of person completing this claim) <input style="width: 450px;" type="text"/></p> <p>Signature <input style="width: 250px;" type="text"/> Date <input style="width: 20px;" type="text"/> / <input style="width: 20px;" type="text"/> / <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/></p>

**This claim is required to be lodged with the Commissioner of State Revenue, Office of State Revenue.**

# Notes to Form LT20

## 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 Office of State Revenue (OSR).

### Question 1

This exemption only applies if the particular entity is not subject to State taxation under an Act of the Commonwealth or a State.

### Question 2

The exemption only applies if:-

- the retirement village was registered under the *Retirement Villages Act 1999* at the liability date; and
- at least one of the residential units was occupied at the liability date.

### Question 3

The exemption only applies if residential care (as defined in the *Aged Care Act 1997* (Cwlth)) is provided by an approved provider.

An aged care facility means a facility at which residential care is provided by an approved provider in accordance with the *Aged Care Act 1997*(Cwlth) at the liability date.

### Question 4

This exemption only applies to the extent that the land is:-

- used for a runway, taxiway, apron, road, vacant land, buffer zone or grass verge; or
- identified in a land use plan approved under the *Transport Infrastructure Act 1994*, section 286 as land designated for a purpose mentioned above; or
- occupied by the Commonwealth or the State or an exempt Commonwealth authority or exempt State authority, other a port authority.

### Question 5

This exemption only applies if the land is not used (by the trade union or the occupier of the land) to carry on a business for pecuniary profit. Also see Public Ruling Land Tax LTA013.1.1.

### Question 8

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

- if the owner is a trustee, a copy of the Trust Deed.

## 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.

If you are ineligible for an exemption under Questions 1 to 7, you may qualify under another category. Please check the other exemption claim forms available on our website.

### Office of State Revenue

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