



### Exemption claim—general

Land Tax Act 2010 s.51, s.51A, s.52, s.55, s.57, s.58 & s.76(1)

(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 is 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 <i>retirement village</i>? (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 <i>aged care facility</i> (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 used to conduct a <i>supported accommodation service</i> (some conditions apply—see Notes to this form)?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> If <b>Yes</b>, go to the <b>Signature block</b>.</p>
<p><b>Question 5</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 6</b></p>	<p>Was the land owned by or held 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 9</b>.</p>
<p><b>Question 7</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 8</b></p>	<p>Was the land owned by or in trust for a 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 9</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>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: 400px;" 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"/> <input style="width: 20px;" type="text"/></p>

**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 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

### 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

A supported accommodation service means a residential service (as defined in the *Residential Services (Accreditation) Act 2002*, section 4) accredited at level 3 under the *Residential Services (Accreditation) Act 2002*.

### Question 5

See s.55 of the *Land Tax Act 2010*.

### Question 6

This exemption only applies if the land is not used by the trade union to carry on a business for profit. Also see Public Ruling LTA058.1—*Exemption for trade unions—Land Tax Act 2010*.

### Question 9

Unless previously provided, it is necessary to attach a copy of the trust deed, if the owner is a trustee.

## 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.