



Queensland

Land Tax Act 1915

Land Tax Regulation 1999

Reprinted as in force on 1 July 2009

Reprint No. 4

This reprint is prepared by
the Office of the Queensland Parliamentary Counsel
Warning—This reprint is not an authorised copy

NOT FURTHER AMENDED
LAST REPRINT BEFORE REPEAL
See 2010 Act No. 15 s 87

Information about this reprint

This regulation is reprinted as at 1 July 2009. The reprint shows the law as amended by all amendments that commenced on or before that day (Reprints Act 1992 s 5(c)).

The reprint includes a reference to the law by which each amendment was made—see list of legislation and list of annotations in endnotes. Also see list of legislation for any uncommenced amendments.

This page is specific to this reprint. See previous reprints for information about earlier changes made under the Reprints Act 1992. A table of reprints is included in the endnotes.

Also see endnotes for information about—

- **when provisions commenced**
- **editorial changes made in earlier reprints.**

Spelling

The spelling of certain words or phrases may be inconsistent with other reprints because of changes made in various editions of the Macquarie Dictionary (for example, in the dictionary, ‘lodgement’ has replaced ‘lodgment’).

Dates shown on reprints

Reprints dated at last amendment All reprints produced on or after 1 July 2002, authorised (that is, hard copy) and unauthorised (that is, electronic), are dated as at the last date of amendment. Previously reprints were dated as at the date of publication. If an authorised reprint is dated earlier than an unauthorised version published before 1 July 2002, it means the legislation was not further amended and the reprint date is the commencement of the last amendment.

If the date of an authorised reprint is the same as the date shown for an unauthorised version previously published, it merely means that the unauthorised version was published before the authorised version. Also, any revised edition of the previously published unauthorised version will have the same date as that version.

Replacement reprint date If the date of an authorised reprint is the same as the date shown on another authorised reprint it means that one is the replacement of the other.



Queensland

Land Tax Regulation 1999

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Land Tax Regulation 1999

[as amended by all amendments that commenced on or before 1 July 2009]

Part 1 Preliminary

1 Short title

This regulation may be cited as the *Land Tax Regulation 1999*.

2 Commencement

This regulation commences on 1 June 1999.

3 Definitions—the dictionary

The dictionary in the schedule defines particular words used in this regulation.

Part 3 Land tax payments and home unit companies

Division 2 Home unit companies

8 Purpose of div 2

This division prescribes matters for section 11C of the Act.

[s 9]

9 Calculating proportion of a building notionally occupied by home units—Act, s 11C

- (1) For the definition *a* in section 11C(1) of the Act, the proportion of the relevant unimproved value of the land on which the building is situated that is notionally occupied by home units is calculated as follows—

$$\frac{H}{B}$$

- (2) In subsection (1)—

B means—

- (a) if subsection (3) applies—the total of the relative values of all of the units comprising the building at midnight on 30 June of the financial year immediately before the relevant financial year; or
- (b) if subsection (3) does not apply—the total of the floor areas of all of the units comprising the building at midnight on 30 June of the financial year immediately before the relevant financial year.

H means the total of the relevant amounts for all of the units comprising the building that, at the relevant time, are home units.

- (3) This subsection applies if—

- (a) the commissioner is satisfied that the relative value of each unit comprising the building when compared to the total of the relative values of all units fairly represents the proportion that the value of the unit bears to the total of the values of all of the units comprising the building; and
- (b) if the company that owns the building has a constitution—a certified copy of the company's constitution is attached with the company's return under section 11C(2) of the Act.

- (4) In this section—

relevant amount, for a home unit, means the amount calculated using the following formula—

a x b

where—

a means—

- (a) if section 9A applies—the PPR percentage for the home unit; or
- (b) if section 9A does not apply—100%.

b means—

- (a) if subsection (3) applies—the relative value of the home unit at the relevant time; or
- (b) if subsection (3) does not apply—the floor area of the home unit at the relevant time.

9A Calculating proportion of a building notionally occupied by home units—PPR percentage

- (1) This section applies if—
 - (a) a home unit is used as the principal place of residence of—
 - (i) a person who is entitled to use the home unit as the person's principal place of residence because the person holds owner company shares; or
 - (ii) if owner company shares are held in trust—all of the persons who are beneficiaries of the trust at the relevant time; and
 - (b) the commissioner is satisfied that, at the relevant time, the home unit is also used for another purpose (a *unit non-PPR purpose*).
- (2) The *PPR percentage* for the home unit is—
 - (a) if the home unit is used for a unit non-PPR purpose that is not substantial—100%; or

[s 9A]

- (b) if the home unit is used for a unit non-PPR purpose that is substantial—the percentage equivalent to the proportion worked out by the commissioner for subsection (7)(a).
- (3) The commissioner must decide whether the unit non-PPR purpose is substantial.
- (4) For deciding whether the unit non-PPR purpose is substantial, the commissioner must have regard to the factors listed in section 3EA(2)(a) to (e) of the Act.
- (5) However, if the only relevant factors are those listed in section 3EA(3)(a) or (b) of the Act, the commissioner must decide the unit non-PPR purpose is not substantial.
- (6) For subsections (4) and (5), section 3EA(2) to (4) of the Act applies with any necessary changes as if—
 - (a) each person mentioned in subsection (1)(a) who uses the home unit as the person's principal place of residence were the principal resident; and
 - (b) the home unit were land; and
 - (c) a unit non-PPR purpose were a non-PPR purpose; and
 - (d) for section 3EA(4) of the Act, definition *allowable residential area*, the home unit were a building.
- (7) If the commissioner decides the home unit is used for a unit non-PPR purpose that is substantial, the commissioner must apportion either, if section 9(3) applies, the relative value of the home unit or, if section 9(3) does not apply, the floor area of the home unit between—
 - (a) the use of the home unit as a principal place of residence; and
 - (b) the use of the home unit for unit non-PPR purposes that are substantial.
- (8) For making the apportionment mentioned in subsection (7), the commissioner must have regard to—
 - (a) the proportion of the home unit used for the purposes mentioned in subsection (7)(a) and (b); and

(b) the extent to which the home unit is used for the purposes.

(9) In this section—

owner company shares means shares in the company that owns the parcel of land on which the building the home unit is part of is situated.

10 Giving return under Act—s 11C(2)

For section 11C(2) of the Act, a return—

- (a) must be in the approved form; and
- (b) must be given to the commissioner before 1 October in the relevant financial year.

Part 5 Unpaid land tax

21 Fee for certificates about unpaid land tax—Act, s 37

The prescribed fee for section 37(1A) of the Act is—

- (a) for a certificate obtained from the website on the internet of an entity engaged by the commissioner or chief executive for the purpose—\$25.15; and
- (b) for a certificate other than a certificate mentioned in paragraph (a)—\$31.10.

Schedule Dictionary

section 3

company, for part 3, division 2, means a company to which section 11C of the Act applies.

home unit see section 11C(4) of the Act.

PPR percentage see section 9A(2).

registrar see *Land Title Act 1994*, schedule 2.

Editor's note—

Land Title Act 1994, schedule 2—

registrar means the registrar of titles.

relative value, of a unit, means the number—

- (a) allocated to the unit under the rules of the company that owns the building of which the unit forms part; and
- (b) which, when compared to the numbers similarly allocated to each of the other units comprising the building, is intended to represent the value that the unit bears to the value of each of the other units.

Example of relative value—

A home unit company owns 10 units and has an issued capital of 100 shares. The constitution of the company provides that each of the owners of the first 5 units hold 15 shares and each of the owners of the other 5 units hold 5 shares. The relative value of each of the first 5 units is 15. The relative value of each of the other 5 units is 5. The total relative value of all of the units comprising the building is 100.

relevant financial year means the financial year to which a return relates.

relevant time means midnight on 30 June of the financial year immediately before the relevant financial year.

rules, of a company mentioned in part 3, division 2, means 1 or more of the following—

- (a) the company's constitution;

Schedule

- (b) replaceable rules applying to the company under the Corporations Act;
 - (c) internal management rules applying to the company under the Corporations Law.
- unit*** see section 11C(4) of the Act.

Endnotes

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2 Date to which amendments incorporated

This is the reprint date mentioned in the Reprints Act 1992, section 5(c). Accordingly, this reprint includes all amendments that commenced operation on or before 1 July 2009. Future amendments of the Land Tax Regulation 1999 may be made in accordance with this reprint under the Reprints Act 1992, section 49.

3 Key

Key to abbreviations in list of legislation and annotations

Key	Explanation	Key	Explanation
AIA	= Acts Interpretation Act 1954	(prev)	= previously
amd	= amended	proc	= proclamation
amdt	= amendment	prov	= provision
ch	= chapter	pt	= part
def	= definition	pubd	= published
div	= division	R[X]	= Reprint No. [X]
exp	= expires/expired	RA	= Reprints Act 1992
gaz	= gazette	reloc	= relocated
hdg	= heading	renum	= renumbered
ins	= inserted	rep	= repealed
lap	= lapsed	(retro)	= retrospectively
notfd	= notified	rv	= revised edition
num	= numbered	s	= section
o in c	= order in council	sch	= schedule
om	= omitted	sdiv	= subdivision
orig	= original	SIA	= Statutory Instruments Act 1992
p	= page	SIR	= Statutory Instruments Regulation 2002
para	= paragraph	SL	= subordinate legislation
prec	= preceding	sub	= substituted
pres	= present	unnum	= unnumbered
prev	= previous		

4 Table of reprints

Reprints are issued for both future and past effective dates. For the most up-to-date table of reprints, see the reprint with the latest effective date.

If a reprint number includes a letter of the alphabet, the reprint was released in unauthorised, electronic form only.

Reprint No.	Amendments to	Effective	Reprint date
1	none	1 June 1999	4 June 1999
Reprint No.	Amendments included	Effective	Notes
1A	2002 SL No. 304	1 January 2003	
1B	2004 SL No. 11	12 March 2004	
1C	2004 SL No. 86	1 July 2004	
1D rv	2005 SL No. 123	1 July 2005	R1D rv withdrawn, see R2 rv
2 rv	—	1 July 2005	Revision notice issued for R2
2A rv	2005 SL No. 307	16 December 2005	
2B rv	2006 SL No. 127	1 July 2006	R2B rv withdrawn, see R3
3	—	1 July 2006	
3A	2007 SL No. 99	1 July 2007	
3B	2008 SL No. 127	1 July 2008	
3C	2009 Act No. 19	30 June 2009	
3D	2009 SL No. 54	1 July 2009	R3D withdrawn, see R4
4	—	1 July 2009	

5 List of legislation

Land Tax Regulation 1999 SL No. 83

made by the Governor in Council on 13 May 1999

notfd gaz 14 May 1999 pp 166–7

ss 1–2 commenced on date of notification

remaining provisions commenced 1 June 1999 (see s 2)

exp 1 September 2009 (see SIA s 54)

Note—The expiry date may have changed since this reprint was published. See the latest reprint of the SIR for any change.

amending legislation—

Revenue and Other Legislation Amendment Regulation (No. 2) 2002 SL No. 304 ss 1, 2(2), pt 3

notfd gaz 22 November 2002 pp 1018–21

ss 1–2 commenced on date of notification

remaining provisions commenced 1 January 2003 (see s 2(2))

- Revenue Legislation Amendment Regulation (No. 1) 2004 SL No. 11 pts 1, 3**
notfd gaz 12 March 2004 pp 996–7
commenced on date of notification
- Revenue Legislation Amendment Regulation (No. 2) 2004 SL No. 86 pts 1, 4**
notfd gaz 25 June 2004 pp 573–81
ss 1–2 commenced on date of notification
remaining provisions commenced 1 July 2004 (see s 2)
- Revenue Legislation Amendment Regulation (No. 1) 2005 SL No. 123 pts 1, 4**
notfd gaz 24 June 2005 pp 639–45
ss 1–2 commenced on date of notification
remaining provisions commenced 1 July 2005 (see s 2)
- Land Tax Amendment Regulation (No. 1) 2005 SL No. 307**
notfd gaz 16 December 2005 pp 1490–6
commenced on date of notification
- Revenue Legislation Amendment Regulation (No. 1) 2006 SL No. 127 pts 1, 4**
notfd gaz 16 June 2006 pp 787–90
ss 1–2 commenced on date of notification
remaining provisions commenced 1 July 2006 (see s 2)
- Revenue Legislation Amendment Regulation (No. 1) 2007 SL No. 99 pts 1, 4**
notfd gaz 8 June 2007 pp 759–61
ss 1–2 commenced on date of notification
remaining provisions commenced 1 July 2007 (see s 2)
- Revenue Legislation Amendment Regulation (No. 1) 2008 SL No. 127 pts 1, 5**
notfd gaz 16 May 2008 pp 407–8
ss 1–2 commenced on date of notification
remaining provisions commenced 1 July 2008 (see s 2)
- Revenue Legislation Amendment Regulation (No. 1) 2009 SL No. 54 pts 1, 4**
notfd gaz 15 May 2009 pp 258–9
ss 1–2 commenced on date of notification
remaining provisions commenced 1 July 2009 (see s 2)
- Revenue and Other Legislation Amendment Act 2009 No. 19 ss 1, 2(c)(v), 95 sch 2**
date of assent 22 June 2009
ss 1–2 commenced on date of assent
remaining provisions commenced 30 June 2009 (see s 2(c)(v))

6 List of annotations

PART 2—ADMINISTRATION

pt 2 (s 4) om 2009 Act No. 19 s 95 sch 2

PART 3—LAND TAX PAYMENTS AND HOME UNIT COMPANIES

Division 1—Paying land tax

div 1 (ss 5–7) om 2009 Act No. 19 s 95 sch 2

Calculating proportion of a building notionally occupied by home units—Act, s 11C
s 9 amd 2005 SL No. 307 s 3

Calculating proportion of a building notionally occupied by home units—PPR percentage
s 9A ins 2005 SL No. 307 s 4

PART 4—RETURNS AND ASSESSMENT
pt hdg om 2009 Act No. 19 s 95 sch 2

Division 1—Returns
div 1 (ss 11–18) om 2009 Act No. 19 s 95 sch 2

Division 2—Assessments
div 2 (s 19) om 2009 Act No. 19 s 95 sch 2

PART 5—UNPAID LAND TAX
Rate of interest on unpaid land tax—Act, s 33
s 20 om 2009 Act No. 19 s 95 sch 2

Fee for certificates about unpaid land tax—Act, s 37
s 21 amd 2002 SL No. 304 s 7
 sub 2004 SL No. 86 s 8
 amd 2005 SL No. 123 s 8; 2006 SL No. 127 s 10; 2007 SL No. 99 s 9; 2008
 SL No. 127 s 11; 2009 Act No. 19 s 95 sch 2; 2009 SL No. 54 s 9

Declaration of universities for meaning of exempt charitable institution—Act, s 13A
s 22 sub 2004 SL No. 11 s 5

Notice of change of ownership of land
s 23 om 2009 Act No. 19 s 95 sch 2

Taxpayer to give notice of change of address for service
s 24 om 2009 Act No. 19 s 95 sch 2

Documents taken to have been given to commissioner
s 25 om 2009 Act No. 19 s 95 sch 2

Application of Land Tax Amendment Regulation (No. 1) 2005
s 27 ins 2005 SL No. 307 s 5

SCHEDULE—DICTIONARY
def “address for service” om 2009 Act No. 19 s 95 sch 2
def “attorney” om 2009 Act No. 19 s 95 sch 2
def “BPAY facility” om 2009 Act No. 19 s 95 sch 2
def “certificate of title” om 2009 Act No. 19 s 95 sch 2
def “combined form” om 2009 Act No. 19 s 95 sch 2
def “court registrar” om 2009 Act No. 19 s 95 sch 2
def “deed of grant” om 2009 Act No. 19 s 95 sch 2
def “home unit” ins 2005 SL No. 307 s 6
def “joint owners return” om 2009 Act No. 19 s 95 sch 2
def “non-resident” om 2009 Act No. 19 s 95 sch 2
def “PPR percentage” ins 2005 SL No. 307 s 6
def “relevant time” ins 2005 SL No. 307 s 6

def **“resident agent”**, of a non-resident, om 2009 Act No. 19 s 95 sch 2
def **“resident agent”**, of a trustee, om 2009 Act No. 19 s 95 sch 2
def **“rules”** amd 2009 Act No. 19 s 95 sch 2
def **“unit”** ins 2005 SL No. 307 s 6

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