

FORM QRO—LT16

Land tax absentee status notification

Version 10—August 2023



Queensland
Government

Land Tax Act 2010 sections 31 and 34

Complete this form to notify of a change in residency status at the liability date (30 June of the relevant year) for land tax purposes.

Each owner must complete a separate form.

Absentee status change

Your absentee status for land tax changes if you:

- become an Australian citizen or permanent visa holder
- no longer hold Australian citizenship or a permanent visa, and ordinarily reside overseas
- as a foreign individual
 - spent greater than half the preceding financial year outside of Australia
 - spent significant periods of time during a financial year living or working overseas.

By completing and submitting this form, you are confirming that you are an absentee or an Australian citizen or a permanent visa holder and will comply with your obligations. This change to your residency status will continue to apply from the advised liability date until you notify of further changes.

You must give written notice to the Commissioner of State Revenue if your residency status changes. If you fail to comply, you will be required to pay any penalty tax and interest that may be imposed.

Definitions

Absentee

An absentee is a person who does not ordinarily reside in Australia and does not hold Australian citizenship or a permanent visa.

Foreign individual

A foreign individual is a person who does not hold Australian citizenship or a permanent visa.

Individual

An individual is a natural person.

Liability date

The liability date is 30 June of the year you notify on the form.

More information

Visit qro.qld.gov.au.

Instructions

You must complete parts A to D of this form:

- Part A—Confirmation
- Part B—Land owner details
- Part C—Liability date
- Part D—Residency of owner.

Complete parts E and F if applicable:

- Part E—Foreign individual—temporary absence from Australia
- Part F—Foreign individual—authorised absence for employment purposes.

Send the completed form to Queensland Revenue Office by email or post:

- landtax@treasury.qld.gov.au
- GPO Box 2476, Brisbane Qld 4001.

FORM QRO—LT16

Land tax absentee status notification

Version 10—August 2023

Land Tax Act 2010 sections 31 and 34



Part A—Confirmation

I confirm that:

- (a) The information I supply in this form is true and correct.
- (b) I will notify Queensland Revenue Office before 31 July if:
- there is any change to my Australian citizenship or permanent visa status
 - as a foreign individual, my absence is authorised for employment purposes and my employer changes or I become aware that my absence will exceed 5 years.

Authorised signature

Name

Date

/ /

Contact phone
number

Under the *Taxation Administration Act 2001*, it is an offence to give false or misleading information. Failing to notify of changes that affect your liability is an offence. Penalties may apply.

Part B—Landowner details

Each owner must complete a separate form.

Client number

(This can be found on Queensland Revenue Office correspondence or your assessment notice.)

Last name

First name

Middle name

Date of birth

/ /

Your contact details

Unit/Flat/Building

House no.

Street address

PO Box

Suburb

State

Postcode

Telephone number

To receive information via your mobile phone or email, complete the details below.

Mobile number

Email address

Part C—Liability date

This notification is made for land owned at 30 June

If your residency status for land tax changes as a result of this notification, this change will stay in effect for all financial years following this date until your circumstances change.

Part D—Residency of owner

At the liability date, I was:

an Australian citizen or permanent visa holder.

If applicable, provide the date this change took place.

/ /

Include any relevant details and submit form.

a foreign individual residing in Australia.

Provide the date you commenced ordinarily residing in Australia.

/ /

Include any relevant details and submit form.

an absentee (foreign individual residing overseas).

If applicable, provide the date you ceased residing in Australia.

/ /

a foreign individual:

- temporarily absent from Australia during the preceding year. *Complete Part E.*
- absent in performance of duties for my Australian-based employer. *Complete Part F.*

Part E—Foreign individual (temporary absence from Australia)

1. Provide the date when you:

- commenced your temporary absence from Australia
- returned or intend returning to Australia.

/ /

/ /

2. Provide other relevant information, including:
- your activities during your absence (e.g. employment, holiday)
 - where you resided while overseas
 - where any dependent family resided during your absences
 - any future overseas travel before the next 30 June.

Part F—Foreign individual (authorised absence for employment purposes)

3. At the liability date, were you employed as a state or federal public officer and absent from Australia in the performance of your duties?
- Yes *Attach confirmation of your employment and submit form.*
- No
4. Did you work for your employer in Australia for at least 1 continuous year immediately before your absence, and:
- were absent at the liability date because you were performing your duties for your employer and
 - will not be absent for more than 5 years?
- Yes *Attach evidence of employment, including dates employment commenced, and submit form.*
- No

Queensland Revenue Office is collecting the information on this form for the purposes of administering state revenue. This is authorised by the *Land Tax Act 2010*. Your personal information will not be disclosed without your consent, except in circumstances outlined in the *Taxation Administration Act 2001* or as otherwise authorised by law.

Queensland Revenue Office
GPO Box 2476
Brisbane Qld 4001
Email: landtax@treasury.qld.gov.au
Ph: 1300 300 734

Visit qro.qld.gov.au for information about land tax and other state taxes.