

FORM QRO—LT27

Guide to completing a notification of ineligibility for land tax home exemption—individual

Version 1—August 2024

Land Tax Act 2010 sections 77–77A, 80B



Queensland
Government

When to complete this form

Complete this form to notify the Commissioner of State Revenue if you have received the land tax home exemption and you believe that it is incorrect or your circumstances have changed after receiving the exemption. Each owner must complete a separate form.

Ineligibility for land tax home exemption

If you have received a notice or assessment notice informing you that a home exemption has been applied to a land parcel, you must use this form to notify us within 30 days of the date of the notice if any of the following apply:

- The property is not used as your home.
- You own the property as a trustee.
- You did not use the property as your home between 1 January and 30 June (or from the date of acquisition if you purchased it after 1 January) of the relevant tax year.
- You rented out all or part of your home between 1 July and 30 June of the relevant tax year.
- You were running a business from your home between 1 July and 30 June of the relevant tax year.
- You know of any other reason why you may not be eligible for the home exemption.
- The landholding information or any other information contained in the notice is incorrect.

Change in circumstance

A home exemption continues to apply each year you meet all the requirements. You must tell us in writing by 31 July of the relevant tax year if your circumstances change and you're no longer eligible for the exemption in that year.

More information

- Visit qro.qld.gov.au for more information about the land tax home exemption.
- Read the public ruling on the land tax exemption for a home (LTA000.1).
- See 'Definitions'.

Instructions

You must complete each part of this form:

- Part A—Landowner details
- Part B—About your exemption
- Part C—Notification
- Part D—Declaration

Definitions

Allowable letting

An allowable letting is an arrangement where each of the following applies:

- The land is used as the home of a person (the principal resident).
- The principal resident has given the occupant the right to live on the land under a tenancy agreement.
- The gross floor area of the residential area to which the right relates (the leased area) is not more than 50% of the total floor area of all residential areas on the land.
- The occupant uses the leased area for residential purposes and has not given the right to occupy any part of the leased area to another person under a tenancy agreement.
- The rent payable for the leased area is not more than the market rent for the area.

It is not an allowable letting if the leased area is in a building containing 3 or more flats and the leased area is not used for residential purposes by the principal resident. Short-stay visitor accommodation arranged through online marketplace platforms (e.g. Airbnb, Booking.com, Stayz) is not considered residential.

Family letting

An allowable letting is a family letting if the occupant is a member of the principal resident's family—that is:

- (a) the person's spouse
- (b) the parents of the person or the person's spouse
- (c) the grandparents of the person or the person's spouse
- (d) a brother, sister, nephew or niece of the person or the person's spouse
- (e) a child, stepchild or grandchild of the person
- (f) the spouse of anyone mentioned in (d) or (e).

Home

A home is a building, or part of a building, that is all the following:

- fixed to the land
- designed or approved by local government for human habitation by a single family unit
- used as your principal place of residence.

It is used as a home if it is occupied by the owner or beneficiary as their principal place of residence.

Individual

An individual is a natural person.

Liability date

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

Parcel

A parcel is an area of land:

- that is the subject of a separate valuation issued under the *Land Valuation Act 2010*
or
- with a separate lot entitlement detailed in a community titles scheme, building units plan or group titles plan.

Partial exemption if land used for non-exempt purpose

If part of your land is used for a non-exempt purpose, the Commissioner may apply a partial exemption to the part of the land used as a home.

Principal place of residence

A person's principal place of residence is the home in which they live. You can only have one principal place of residence as at 30 June of a relevant year.

Tenancy agreement

A tenancy agreement is a lease or licence, or an agreement or arrangement about boarding or lodging for a person.

FORM QRO—LT27 Notification of ineligibility for land tax home exemption—individual

Version 1—August 2024

Land Tax Act 2010 sections 77–77A, 80B



Complete this form to notify the Commissioner of State Revenue if you have received the land tax home exemption and you believe that it is incorrect or your circumstances have changed after receiving the exemption.

Before you start, make sure you read the accompanying guide.

Part A—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 names

Date of birth

Your contact details

Unit/Flat/Building no.

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 B—About your exemption

How was the exemption applied to your land?

The exemption was applied by the Commissioner of State Revenue.

I applied for the exemption by lodging an exemption form.

Which financial year is this notification for? (e.g. 2024–25)

Part C—Notification

What would you like to notify Queensland Revenue Office (QRO) about? Select the appropriate options below and complete the corresponding notification sections.

- The information regarding my landholdings in my notice from QRO is incorrect. *Complete notification A.*
- The Commissioner has applied the home exemption to land that is not used as my home. *Complete notification B.*
- The Commissioner has applied the home exemption to my land and I use a portion of the land for a non-exempt purpose (i.e. lease a portion of the land, run a business from the home) or I rent a portion of the home. *Complete notification C.*
- I have had a change in circumstance that may affect my eligibility for the exemption. *Complete notification D.*
- I need to notify QRO of a change regarding my home and none of the above fit my circumstances. *Complete notification E.*

Notification A—The information regarding my landholdings in my notice from QRO is incorrect.

Provide details of your landholding, tick the update required and provide any additional details (if required).

Your lot and plan details are usually found on your council rates notice, valuation notice (issued by the Valuer-General, Department of Resources) or correspondence from QRO.

Lot no.	Plan no. (e.g. SP, RP)	Street address	Postcode
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Ownership percentage

 %

Update required?

- I don't own the land.
- My landholding is missing.
- The street address for the land is incorrect.

What is the correct address?

- Ownership percentage is incorrect.

What is the correct ownership percentage?

 %

- I am a trustee of a trust for this landholding.
- Other

Specify the update required.

If more space is required, attach a separate sheet.

Notification B—The Commissioner has applied the home exemption to land that is not used as my home.

What is your residential address?

Do you own the land you currently use as your home?

No

Yes When did you begin residing in the home?

Notification C—The Commissioner has applied the home exemption to my land and I use a portion of the land for a non-exempt purpose (i.e. lease a portion of the land, run a business from the home) or I rent a portion of the home.

When did you start using the land for a non-exempt purpose or renting out a portion of the home?

Complete either (i) or (ii), whichever is the most relevant response to reflect your circumstances.

(i) I used my home or land for a non-exempt purpose (i.e. used to operate a business, run a market garden, leased to a business).

Type of activity

Gross income produced

Area of land or buildings used for non-exempt purpose

Total area of land or building to which the exemption currently applies

Was or is there a tenancy agreement in place?

No

Yes Provide details below.

Estimate the percentage of the land used for non-exempt purposes. %

Provide any other relevant facts. This will help determine if the letting is an allowable letting.

(ii) I have rented out a portion of my home.

Provide details for the rental agreement below. If there is more than one rental agreement, provide the details in an annexure to this form.

Start date

End date

Estimate the total floor area used by the tenant.

 %

What is the relationship between tenant and principal resident? This information will help determine if the allowable letting is a family letting.

Did a tenant, other than the principal resident, give a right to occupy any part of the land to another person under a tenancy agreement?

No

Yes Provide the details of each right to occupy below.

Start date

End date

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Percentage of home used for the rental agreement.

%

Notification D—I have had a change in circumstance that may affect my eligibility for the exemption

Complete one of (i) to (vii), whichever is the most relevant response to reflect your circumstances.

(i) I no longer own the exempt land.

When did you stop owning the land?

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

What is your current residential address?

--	--

Do you own the land the home is on?

No

Yes When did you begin residing in the home?

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

(ii) I own the exempt land but no longer use it as my home.

When did you stop using the land as your home?

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

What is your current residential address?

--	--

Do you own the land you currently use as a home?

No

Yes When did you begin residing in the home?

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

(iii) A portion of my land or home has been used for a non-exempt purpose (i.e. used to operate a business, run a market garden, leased to a business).

When did you begin using a portion of your land for a non-exempt purpose?

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Provide details of the non-exempt use.

Type of activity

--

Area of land or building used

--

Gross income produced

--

Was there a tenancy agreement in place?

No

Yes

Provide any other relevant facts. This will help determine if the letting is an allowable letting.

--

Estimate the percentage of the home used for non-exempt purposes.

	%
--	---

(iv) I have rented out a portion of my home.

Provide details for the rental agreement below. If there is more than one rental agreement, include the details in an annexure to this form.

Start date

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

End date

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Estimate the percentage of total floor area used by the tenant.

	%
--	---

What is the relationship between occupant and principal resident? This information will help determine if the allowable letting is a family letting.

--

Did an occupant, other than the principal resident, give a right to occupy any part of the land to another person under a tenancy agreement?

No

Yes Provide the details of each right to occupy below.

Start date

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

End date

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Percentage of home

	%
--	---

If more space is required, attach a separate sheet.

(v) I have moved, or will be moving, to a care facility or hospital.

When did you stop occupying your home?

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

When will you reoccupy your home?

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

What is the reason for your absence?

--

Did an occupant, other than the principal resident, give a right to occupy any part of the land to another person under a tenancy agreement?

No

Yes Provide the details of each right to occupy below.

Start date

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

End date

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

(vi) My home is under construction.

When did you stop occupying your home?

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

When do you expect to reoccupy your home?

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

You don't need to provide this information if you're unsure.

What is the reason for your absence?

--

(vii) Other reasons (e.g. work commitments, long-term holiday, working or living overseas)

When did you stop occupying your home?

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

When will you reoccupy your home?

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

What is the reason for your absence?

--

Notification E—I need to notify QRO of a change regarding my home and none of the above fit my circumstances

Provide all relevant details of the change regarding your home.

--

Part D—Declaration

The Commissioner consents to receiving this notification form electronically, including the use of electronic signatures. By selecting the declaration checkbox and signing the notification form, manually or electronically, you agree that you have understood the declaration and that all information in the form is true and correct.

I confirm that:

- (a) The information I supply in this form is true and correct, and I acknowledge that by completing this form I authorise Queensland Revenue Office to contact me using the details I have supplied.
- (b) I acknowledge that Queensland Revenue Office collects information for the purposes of administering state revenue. Collection of this information is authorized by the *Taxation Administration Act 2001* and the *Land Tax Act 2010*. Any personal information that I provide will not be disclosed without my consent, except in the circumstances outlined in these Acts, or as otherwise authorised by law.

I declare that I have read and understood the above information and that the information provided is true and correct.

Authorised person's signature

Name

Relationship to landowner

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 an exemption is also an offence. Penalties may apply.

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

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

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.