

# FORM QRO—LT24

## Deceased estate—request to assess relevant beneficiaries as the owner

Version 2—March 2024

Land Tax Act 2010 section 23



Complete this form to request land held by an estate administrator be assessed as if the relevant beneficiary owns it for land tax purposes.

### Eligibility

For you to be eligible to make this request, you must be an *estate administrator* and hold the land in that capacity.

If the administration of the estate is:

- completed, you must hold the land as a trustee of a trust under a will
- ongoing, you must have given assent regarding the land in Part B of this form, and the land be held by the trustee of a trust under a will.

By completing and submitting this form as an estate administrator, you are requesting that the relevant beneficiaries be assessed as the owner for land tax purposes. If approved, the relevant beneficiary may be issued with a land tax assessment if the total taxable value of their Queensland landholdings on 30 June exceeds the relevant threshold.

Exemptions may apply and will need to be submitted separately.

Contact us if you are an administrator of an estate where a person has died without a will (intestate).

### More information

- Visit [qro.qld.gov.au](http://qro.qld.gov.au) to read the public ruling on deceased estates (LTA023.1).
- See 'Definitions' below.

### Instructions

If applicable, provide a copy of the will with this form and complete each part:

- Part A—Deceased estate details
- Part B—Details of land for relevant beneficiary to be assessed as the owner
- Part C—Estate administration details
- Part D—Date relevant beneficiary to be assessed as the owner
- Part E—Relevant beneficiary details
- Part F—Declaration.

### Definitions

#### Estate administrator

An estate administrator is a legal entity that is either:

- an executor or administrator of a deceased estate
- a trustee of a trust created under a will.

#### Relevant beneficiary

A relevant beneficiary is a beneficiary of the deceased estate or trust who has an interest in the land held by that deceased estate or trust (the deceased estate land) when the liability for land tax arises.

A beneficiary who is only entitled to income derived from the land cannot be a relevant beneficiary because they are not entitled to an interest in the land.

#### Minors

A minor may be a relevant beneficiary when a liability for land tax arises. An estate administrator may request that the minor be taken to be the owner and the Commissioner may be satisfied the minor is the owner.

### *Life estates*

A beneficiary of a deceased estate who is given a life estate in possession may be a relevant beneficiary if administration is complete or assent has been given in respect of the land.

### *Reversions or remainders*

A person who is only entitled to the reversion or remainder in deceased estate land cannot be treated as the owner. Section 14 of the *Land Tax Act 2010* ensures the life estate holder is taken to be an owner of land to the exclusion of any person entitled to an interest in reversion or remainder.

### *Right to reside*

A beneficiary who has a right to reside in deceased estate land (as opposed to a life estate) is not a relevant beneficiary. A right to reside does not confer a proprietary interest or estate in land.

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

- [landtax@treasury.qld.gov.au](mailto:landtax@treasury.qld.gov.au)
- GPO Box 2476, Brisbane 4001.

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### Part A—Deceased estate details

Client number

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

Name of deceased

Date of birth

/ / 

Date of death

/ / 

Estate executor or administrator's correspondence details

C/-

Unit/Flat/Building no.

 House no. 

Street address / PO Box

Suburb

State

 Postcode 

Telephone number

Email address

### Part B—Details of land for relevant beneficiary to be assessed as the owner

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 Queensland Revenue Office.

Lot no. Plan no. (e.g. SP, RP) Street address Postcode

   

Lot no. Plan no. (e.g. SP, RP) Street address Postcode

   

If more space is needed, attach a separate sheet.

## Part C—Estate administration details

(a) Has the administration of the deceased estate been completed?

Yes

Provide relevant details, including when administration commenced and when it was completed, the date probate was granted (if applicable) and the date final accounts of the estate were completed (if applicable). *Go to question (c).*

See the public ruling on deceased estates for further details on when administration commences and is completed (LTA023.1).

No

*Go to question (b).*

(b) Has the estate administrator given ‘assent’ regarding the land that is listed at Part B?

‘Assent’ can be given by an executor or administrator with respect to real property. ‘Assent’ may be expressed verbally or in writing, or it may be inferred from the executor or administrator’s conduct. For further information see the public ruling on deceased estates (LTA023.1).

Yes

Provide the date assent was given and details of the land in respect of which assent has been given. *Go to question (c).*

No

*If your answer to (a) was also ‘No’, do not submit this form.*

(c) Does the estate administrator hold the land as trustee of a trust under a will?

Yes

Provide a copy of the will, identifying which provisions establish the trust.

No

*Do not submit this form.*

## Part D—Date relevant beneficiary to be assessed as the owner

Enter the date when the relevant beneficiary will be taken to be the owner of the land.

(From 30 June 2024 onwards, this date cannot be earlier than the date given in Part C(a) where administration is completed or (b) where assent has been given.)

If known, enter the date when the relevant beneficiary should cease to be taken to be the owner of the land.

## Part E—Relevant beneficiary details

Provide details of all relevant beneficiaries that have an interest in the land and you are requesting to be assessed as the owner for land tax purposes, including a copy of the will. If there are more than 4 relevant beneficiaries, provide their details on a separate sheet.

### Relevant beneficiary 1

Client number	<input type="text"/>
Name	<input type="text"/>
Postal address	<input type="text"/>
Telephone number	<input type="text"/>
Date of birth	<input type="text"/>
Email address	<input type="text"/>
Interest in the land	<input type="text"/> %

### Relevant beneficiary 2

Client number	<input type="text"/>
Name	<input type="text"/>
Postal address	<input type="text"/>
Telephone number	<input type="text"/>
Date of birth	<input type="text"/>
Email address	<input type="text"/>
Interest in the land	<input type="text"/> %

### Relevant beneficiary 3

Client number	<input type="text"/>
Name	<input type="text"/>

Postal address

Telephone number

Date of birth / /

Email address

Interest in the land  %

**Relevant beneficiary 4**

Client number

Name

Postal address

Telephone number

Date of birth / /

Email address

Interest in the land  %

**Part F—Declaration**

I declare that:

- (a) I request the Commissioner assess the relevant beneficiaries in Part E as the owners of the land in Part B.
- (b) The information given in this form, including any attachments, is true and correct.
- (c) I am the estate administrator.

I acknowledge that I have considered a land tax clearance search to check that there is no land tax owing on the land before it is transferred to the relevant beneficiary. For more information, visit [qro.qld.gov.au](http://qro.qld.gov.au).

Estate administrator's 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 an exemption is also an offence. Penalties may apply.

Queensland Revenue Office 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.

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

Visit our website at [qro.qld.gov.au](http://qro.qld.gov.au) for information about land tax and other state taxes.