



Queensland

# Land Tax Regulation 2010

## Subordinate Legislation 2010 No. 109

made under the

*Land Tax Act 2010*

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## **1 Short title**

This regulation may be cited as the *Land Tax Regulation 2010*.

## **2 Commencement**

This regulation commences on 30 June 2010.

## **3 Application for clearance certificate**

- (1) For section 63(2)(b) of the Act, the way to make an application for a clearance certificate is—
  - (a) online from the website of an entity engaged by the commissioner for the purpose; or
  - (b) in writing to the commissioner by mail or at—
    - (i) an office of the department outside Brisbane; or
    - (ii) an office of the State government that deals with the collection of land tax.
- (2) For section 63(2)(a) of the Act, the fee for an application for a clearance certificate is—
  - (a) if the application is made online—\$25.90; or
  - (b) if the application is made in writing under subsection (1)(b)—\$32.
- (3) If the application is made online from the website of the entity, it is enough if the application fee is paid to the entity.

## **4 Prescribed period and documents for taxpayer's election to pay land tax by instalments**

For section 72 of the Act—

- (a) the prescribed period is—
  - (i) 21 days after the assessment notice for the land tax that is to be paid by instalments is given to the taxpayer; or
  - (ii) a longer period allowed by the commissioner; and

- (b) a document that allows the commissioner to withdraw the instalments of the land tax, payable by the taxpayer, by direct debit from an account held, in Australia, by the taxpayer is prescribed.
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#### ENDNOTES

- 1 Made by the Governor in Council on 10 June 2010.
- 2 Notified in the gazette on 11 June 2010.
- 3 Laid before the Legislative Assembly on . . .
- 4 The administering agency is the Treasury Department.

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