



Queensland

*Land Tax Act 2010*

# Land Tax Regulation 2010

Reprinted as in force on 30 June 2010

Reprint No. 1

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

# Information about this reprint

This regulation is reprinted as at 30 June 2010.

This page is specific to this reprint. A table of reprints is included in the endnotes.

**Also see endnotes for information about when provisions commenced.**

## 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 2010

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# Land Tax Regulation 2010

[reprinted as in force on 30 June 2010]

## 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—

[s 4]

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- (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.

# Endnotes

## 1 Index to 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). However, no amendments have commenced operation on or before that day. Future amendments of the Land Tax Regulation 2010 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 included	Effective	Notes
1	none	30 June 2010	

## 5 List of legislation

### **Land Tax Regulation 2010 SL No. 109**

made by the Governor in Council on 10 June 2010

notfd gaz 11 June 2010 pp 459–61

ss 1–2 commenced on date of notification

remaining provisions commenced 30 June 2010 (see s 2)

exp 1 September 2020 (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.