



Queensland

Land Tax Act 2010

Land Tax Regulation 2010

Current as at 1 July 2012

Information about this reprint

This regulation is reprinted as at 1 July 2012. The reprint shows the law as amended by all amendments that commenced on or before that day (Reprints Act 1992 s 5(c)).

The reprint includes a reference to the law by which each amendment was made—see list of legislation and list of annotations in endnotes. Also see list of legislation for any uncommenced amendments.

This page is specific to this reprint. See previous reprints for information about earlier changes made under the Reprints Act 1992. A table of reprints is included in the endnotes.

Also see endnotes for information about—

- **when provisions commenced**
- **editorial changes made in earlier reprints.**

Spelling

The spelling of certain words or phrases may be inconsistent in this reprint or with other reprints because of changes made in various editions of the Macquarie Dictionary (for example, in the dictionary, ‘lodgement’ has replaced ‘lodgment’). Variations of spelling will be updated in the next authorised reprint.

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.



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Land Tax Regulation 2010

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Land Tax Regulation 2010

[as amended by all amendments that commenced on or before 1 July 2012]

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—\$27.70; or
 - (b) if the application is made in writing under subsection (1)(b)—\$34.30.
- (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]

- (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). Accordingly, this reprint includes all amendments that commenced operation on or before 1 July 2012. 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	
1A	2011 SL No. 59	1 July 2011	
1B	2012 SL No. 89	1 July 2012	

5 List of legislation

Regulatory impact statements

For subordinate legislation that has a regulatory impact statement, specific reference to the statement is included in this list.

Explanatory notes

All subordinate legislation made on or after 1 January 2011 has an explanatory note. For subordinate legislation made before 1 January 2011 that has an explanatory note, specific reference to the note is included in this list.

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.

amending legislation—

Revenue Legislation Amendment Regulation (No. 1) 2011 SL No. 59 pts 1, 4

notfd gaz 20 May 2011 pp 142–3

ss 1–2 commenced on date of notification

remaining provisions commenced 1 July 2011 (see s 2)

Revenue Legislation Amendment Regulation (No. 1) 2012 SL No. 89 pts 1, 3

notfd gaz 29 June 2012 pp 704–10

ss 1–2 commenced on date of notification

remaining provisions commenced 1 July 2012 (see s 2)

6 List of annotations

Application for clearance certificate

s 3 and 2011 SL No. 59 s 9; 2012 SL No. 89 s 7

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