



Land Tax Act 2010

Land Tax Regulation 2021

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Queensland

Land Tax Regulation 2021

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Land Tax Regulation 2021

1 Short title

This regulation may be cited as the *Land Tax Regulation 2021*.

2 Primary production activities—Act, s 53

For section 53(1) of the Act, the following activities are prescribed—

- (a) maintaining animals for the purpose of selling the animals or their bodily produce, including their natural increase;
- (b) cultivating land for the purpose of selling produce;
- (c) propagating or cultivating plants or mushrooms, for the purpose of selling the plants or mushrooms or produce from the plants, whether the plants or mushrooms are grown—
 - (i) in sand, gravel or liquid, without soil and with added nutrients; or
 - (ii) in the ground or in pots, bags or containers;
- (d) planting or tending trees in a plantation or forest for the purpose of selling the trees or produce from the trees;
- (e) an activity, other than an activity mentioned in paragraph (a), (b), (c) or (d), that is agriculture, dairy farming or pasturage;
- (f) an activity that is—
 - (i) directly related to, and carried out to support, an activity mentioned in any of paragraphs (a) to (e); and
 - (ii) carried on for the same business of primary production mentioned in section 53(1) of the Act.

2A Asset limit relating to eligible tenants—Act, s 58Q

- (1) For section 58Q(1)(c)(i) of the Act, the limit prescribed, for the combined total value of the assets of all members of the person's household and any non-resident spouse of the person, is the value equivalent to 25% of the assets value limit.
- (2) For subsection (1), the *assets value limit* is the following assets value limit under the *Social Security Act 1991* (Cwlth), section 1064-G3 as indexed or adjusted under that Act—
 - (a) for 1 person—the assets value limit for a person who is not a member of a couple and is not a homeowner;
 - (b) for 2 or more persons—the assets value limit for a partnered person, if neither the person nor their partner is a homeowner, multiplied by 2.

Note—

The current assets value limits are published in the Social Security Guide on the website of the Department of Social Services (Cwlth).

- (3) The combined total value of the persons' assets must be worked out at the relevant time.
- (4) A person's superannuation entitlements must be disregarded for this section if the person can not access the entitlements at the relevant time.
- (5) In this section—

relevant time means immediately before the residential tenancy agreement mentioned in subsection (1) is entered into.

2B Income limit relating to eligible tenants—Act, s 58Q

- (1) For section 58Q(1)(c)(ii) of the Act, the limit prescribed, for the total income of all members of the person's household and any non-resident spouse of the person, is the amount of the income threshold stated in subsection (2).
- (2) The income threshold is—
 - (a) for 1 person (with no dependant children)—the annualised weekly earning amount; or

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- (b) for 1 person (with 1 or more dependant children)—150% of the annualised weekly earning amount; or
 - (c) for 2 or more persons (with no dependant children)—150% of the annualised weekly earning amount; or
 - (d) for 2 or more persons (with 1 or more dependant children)—180% of the annualised weekly earning amount.
- (3) The persons' total income must be worked out using the taxable income of each person for the period of 12 months ending on the day the residential tenancy agreement mentioned in section 58Q(1) of the Act is entered into.
- (4) In this section—

annualised weekly earning amount means the estimated average weekly total earnings for Queensland full-time adults (seasonally adjusted) stated in the most recently published May series by the Australian Bureau of Statistics on its website, multiplied by 52.

taxable income means taxable income under the *Income Tax Assessment Act 1997* (Cwlth).

3 Application for clearance certificate—Act, s 63

- (1) For section 63(2)(b) of the Act, the way to make an application for a clearance certificate is—
- (a) online at the website of an entity engaged by the commissioner for the purpose; or
 - (b) in writing to the commissioner by mail.
- (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—35.80 fee units; or
 - (b) if the application is made in writing under subsection (1)(b)—44.35 fee units.

- (3) If the application is made online at the website of the entity, it is enough if the application fee is paid to the entity.
- (4) For working out the amount of a fee expressed in subsection (2) as a number of fee units, for the purpose of the *Acts Interpretation Act 1954*, section 48C(3), the amount is to be rounded down to the nearest multiple of 5 cents.

Example for subsection (4)—

Subsection (2)(a) provides for a fee of 35.80 fee units. If the value of a fee unit for this regulation were \$1.025, the number of dollars obtained by multiplying \$1.025 by 35.80 would be \$36.695. After rounding down, the amount of the fee would be \$36.65.

4 Prescribed period and documents for taxpayer's election to pay land tax by instalments—Act, s 72

For section 72 of the Act—

- (a) the prescribed period is—
 - (i) 35 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.

5 Repeal

The Land Tax Regulation 2010, SL No. 109 is repealed.