



Queensland

# Land Tax Regulation 2021

## Subordinate Legislation 2021 No. 19

made under the

*Land Tax Act 2010*

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## **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.

## **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—

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- (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—\$35.25; or
  - (b) if the application is made in writing under subsection (1)(b)—\$43.65.
- (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 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.

ENDNOTES

- 1 Made by the Governor in Council on 18 March 2021.
- 2 Notified on the Queensland legislation website on 19 March 2021.
- 3 The administering agency is Queensland Treasury.

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