



Land Tax Act 2010

Land Tax Regulation 2010

Current as at 1 July 2017



Queensland

Land Tax Regulation 2010

Contents

		Page
1	Short title	3
2	Commencement	3
3	Application for clearance certificate	3
4	Prescribed period and documents for taxpayer's election to pay land tax by instalments	3

Land Tax Regulation 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—\$32.80; or
 - (b) if the application is made in writing under subsection (1)(b)—\$40.60.
- (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.

1 Index to endnotes

- 2 Key
- 3 Table of reprints
- 4 List of legislation
- 5 List of annotations

2 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
amd	= amendment	prov	= provision
t			
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	renu	= renumbered
		m	
ins	= inserted	rep	= repealed
lap	= lapsed	(retro	= retrospectively
)	
notf	= notified	rv	= revised version
d			
num	= numbered	s	= section

Key	Explanation	Key	Explanation
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 2012
para	= paragraph	SL	= subordinate legislation
prec	= preceding	sub	= substituted
pres	= present	unnum m	= unnumbered
prev	= previous		

3 Table of reprints

A new reprint of the legislation is prepared by the Office of the Queensland Parliamentary Counsel each time a change to the legislation takes effect.

The notes column for this reprint gives details of any discretionary editorial powers under the **Reprints Act 1992** used by the Office of the Queensland Parliamentary Counsel in preparing it. Section 5(c) and (d) of the Act are not mentioned as they contain mandatory requirements that all amendments be included and all necessary consequential amendments be incorporated, whether of punctuation, numbering or another kind. Further details of the use of any discretionary editorial power noted in the table can be obtained by contacting the Office of the Queensland Parliamentary Counsel by telephone on 3003 9601 or email legislation.queries@oqpc.qld.gov.au.

From 29 January 2013, all Queensland reprints are dated and authorised by the Parliamentary Counsel. The previous numbering system and distinctions between printed and electronic reprints is not continued with the relevant details for historical reprints included in this table.

Reprint No.	Amendments included	Effective	Notes
1	none	30 June 2010	
1A	2011 SL No. 59	1 July 2011	

Reprint No.	Amendments included	Effective	Notes
1B	2012 SL No. 89	1 July 2012	

Current as at	Amendments included	Notes
1 July 2013	2013 SL No. 89	
1 July 2014	2014 SL No. 123	
1 July 2015	2015 SL No. 45	
1 July 2016	2016 SL No. 88	
1 July 2017	2017 SL No. 106	

4 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)

Revenue Legislation Amendment Regulation (No. 1) 2013 SL No. 89 pts 1, 3

notfd gaz 7 June 2013 pp 250–1
ss 1–2 commenced on date of notification
remaining provisions commenced 1 July 2013 (see s 2)

Revenue Legislation Amendment Regulation (No. 1) 2014 SL No. 123 pts 1, 4

notfd <www.legislation.qld.gov.au> 27 June 2014
ss 1–2 commenced on date of notification
remaining provisions commenced 1 July 2014 (see s 2)

Revenue Legislation Amendment Regulation (No. 1) 2015 SL No. 45 ss 1, 2(4), pt 3

notfd <www.legislation.qld.gov.au> 26 June 2015
ss 1–2 commenced on date of notification
remaining provisions commenced 1 July 2015 (see s 2(4))

Revenue Legislation Amendment Regulation (No. 2) 2016 SL No. 88 ss 1–2(1), pt 3

notfd <www.legislation.qld.gov.au> 24 June 2016
ss 1–2 commenced on date of notification
pt 3 commenced 1 July 2016 (see s 2(1))

Revenue Legislation (Fees) Amendment Regulation 2017 SL No. 106

notfd <www.legislation.qld.gov.au> 30 June 2017
ss 1–2 commenced on date of notification
pt 3 commenced 1 July 2017 immediately after the commencement of the Natural Resources and Mines Legislation (Fees) Amendment Regulation 2017, s 48 (see s 2)

5 List of annotations

Application for clearance certificate

s 3 amd 2011 SL No. 59 s 9; 2012 SL No. 89 s 7; 2013 SL No. 89 s 7; 2014 SL No. 123 s 9; 2015 SL No. 45 s 8; 2016 SL No. 88 s 7; 2017 SL No. 106 s 8