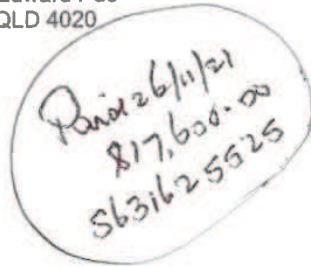




Office of State Revenue
ABN 90 856 020 239
Phone 1300 300 734
Email landtax@treasury.qld.gov.au
Web www.qld.gov.au/landtax

The Trustee/s for MAULE FAMILY SUPERANNUATION
 FUND TRUST
 12/16 Prince Edward Pde
 REDCLIFFE QLD 4020



Assessment details

The attached land tax summary provides details on how your assessment is calculated. Further information (for example, about exemptions and taxable value) is available at www.qld.gov.au/landtax

Please read the 'Your obligations and entitlements' section of this notice.

Assessment comments

N/A

Mark Jackson
 Commissioner of State Revenue

Preferred payment method

See over for more payment options including payments by credit card or instalments.



Bill code: 625178
 Ref: 400009673452

Telephone and Internet Banking—BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings or transaction account.

More info: www.bpay.com.au

*Registered to BPAY Pty Ltd ABN 69 079 137 518

Land tax

Assessment notice 2021–22

for land owned as at midnight 30 June 2021

Issued under the Land Tax Act 2010 and Taxation Administration Act 2001

Issue date 30 August 2021

Payment reference 400009673452

Client number 1907168

Amount payable \$17,600.00
 (for this assessment)

Due date 29 November 2021

If you pay late, it will cost you more.

Pay online now!

Your land tax pays for roads, hospitals and other government services right here in Queensland.

Due date 29 November 2021

Payment reference 400009673452

Amount payable \$17,600.00
 (for this assessment)

Late or non-payment

Unpaid tax interest applies if the amount payable is not received in full by the payment due date. It is calculated daily at the prescribed rate (currently 8.04% per annum and adjusted each year on 1 July) on any unpaid land tax liability.

Interest will continue to accrue each Sunday until payment of the total amount owing is received in full.

If you believe you have unpaid land tax liabilities for previous financial years, please contact us on 1300 300 734.

Your obligations and entitlements

This assessment has been determined based on the information available to the Commissioner at the time of assessment.

Please advise us within one month of the assessment notice date of issue of any:

- further exemption entitlements (by submitting the relevant forms for consideration)
- discrepancies in your Queensland landholdings
- changes to your eligibility for any exemptions or sub-divider discount that are indicated in this notice
- change to your postal address. Did you know you can update your contact details online anytime?

Go to www.qld.gov.au/coa

If any information in this assessment is incorrect or needs to be amended, we will issue a reassessment notice.

We conduct reviews of this information. Failure to update or correct your records may result in the reassessment of your liability, including the application of interest and or penalties. For more information, read public rulings TAA060.1 — *Remission of unpaid tax interest*, and TAA060.2—*Penalty tax*, available at www.qld.gov.au/osr

Valuations

Land values are provided by the Valuer-General under the *Land Valuation Act 2010*, and are used to calculate your taxable value. Only the Valuer-General can amend these values. The Office of State Revenue cannot consider an objection/variation to your assessment if you believe these values are excessive.

Your rights

If you are dissatisfied with this assessment, you may lodge an objection. This objection must:

- be in writing
- state the grounds for the objection
- include copies of any relevant material
- be lodged within 60 days after the assessment notice is given.

For more information on the objection process, see 'Land tax reassessments, objections and appeals' at www.qld.gov.au/landtax

Payment options (See 'Paying land tax' at www.qld.gov.au/landtax)



Bill code: 625178 Reference: 400009673452

Telephone and Internet Banking—BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings or transaction account. More info: www.bpay.com.au *Registered to BPAY Pty Ltd ABN 69 079 137 518



Bill code: 625178 Reference: 400009673452

Pay by VISA, MasterCard or AMEX

(for amounts between \$10 and \$50,000)
Call 1300 803 545 or go to 'Paying land tax' at www.qld.gov.au/landtax

Note: A surcharge applies on each payment made through BPOINT (0.518% for VISA or MasterCard and 1.4% for AMEX).



Extended payment option (EPO) via direct debit

First you must register for an EPO within 35 days of the issue date of this notice. We will debit three payments from your account. Go to 'Paying land tax' at www.qld.gov.au/landtax

Debit 1: \$5,866.67
on 15 October 2021

Debit 2: \$5,866.67
on 29 November 2021

Debit 3: \$5,866.66
on 28 January 2022

If paying by cheque, please cut off this payment slip and return it with your payment to: Office of State Revenue, GPO Box 2476 Brisbane QLD 4001.

Your 2021-22 land tax summary

2021-22 assessment	\$17,600.00
Reassessment—N/A	\$0.00
Total assessed liability	\$17,600.00
Payments received/Refund	\$0.00
Unpaid tax interest (UTI)	\$0.00
Penalty tax	\$0.00
Total amount due	\$17,600.00

How your land tax was calculated

Property address	Property ID (from your valuation notice)	Property description	Valuations* 3 year averaging may be applied (If blank - State wide averaging factor of .98 used)			Averaged value	Capped value	Your share of value	Less exemption	Exemption code	Your taxable value
			2021-22	2020-21	2019-20						
LAND OWNED SOLELY BY MAULE FAMILY SUPERANNUATION FUND TRUST											
41 DIGGER ST CAIRNS NORTH	5032329	2/RP/B19383	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000		\$1,300,000.00			\$1,300,000.00
Exemption codes										Total taxable value	\$1,300,000.00
D Subdivider discount applied A Aged-care facilities C COVID-19 Land tax relief E Other exemption M Moveable dwelling park P Primary production R Home S Supported accommodation T Transitional Home										Tax rate ***	\$1,450 + 1.70c for each \$1 more than \$350,000
										Total assessed liability	\$17,600.00

*These values are provided by the Valuer-General (www.qld.gov.au/landvaluations) under the *Land Valuation Act 2010* and are required to be used to calculate your taxable value. They may only be amended by the Valuer-General. Therefore the Office of State Revenue cannot consider an objection/variation to your assessment on the basis of these values being excessive.

*** Different rates apply to foreign companies and trustees of foreign trusts. To find out more about tax rates, including determining your status and obligations visit our website (www.qld.gov.au/landtax).

rodmaule@bigpond.com

From: rodmaule@bigpond.com
Sent: Monday, 15 November 2021 12:56 PM
To: jay@valoholiday.com.au
Subject: Land Tax Assessment 2021-22
Attachments: Land tax Assessment Notice 2021-22.pdf

Hi Jay,

Attached is the Land Tax Assessment Notice 2021-22.

Since the instalment plan offered by the Office of State Revenue was not taken up (first payment was due by 15 October 2021), the full amount of \$17,600 is now due and payable by 29 November 2021.

Regards,
Rod Maule

Rod Maule

From: jay@valoholiday.com.au
Sent: Thursday, 25 February 2021 8:42 PM
To: 'Rod Maule'
Subject: RE: Land Tax 2021 Reef Palms

Hi Rod,

I am in no position now to take care of this land tax bill under current circumstances. I appreciate you can take care of it on my behalf, and I shall reimburse you as soon as the business picks up. This will be a priority when there is enough business in the near future (hopefully soon).

Thank you
Jay

From: Rod Maule <rodmaule@bigpond.com>
Sent: Wednesday, 24 February 2021 11:51 AM
To: jay@valoholiday.com.au
Subject: Land Tax 2021 Reef Palms

Hi Jay,

Attached is a notice for the overdue payment of Land Tax. Unfortunately I wasn't aware of current government policy to longer send Land Tax notices and that it was up to me to download from the government website. My apologies for this oversight. Now I have the threat of legal recovery if it is not paid within 14 days. If it is a problem for you to pay at this time could you please come back to me.

Jay, in case an explanation is needed on the land Tax billing:

Land Tax notices are issued in Qld in August for payment by November. You paid \$15,900 in November 2019 for the 2020 year and following my application for the 25% COVID relief \$3,975 (25%) was refunded to me in October 2020. I have passed this on to you in recent invoicing.

Land Tax for 2021 also attracted the 25% reducing it to the billed amount \$12,562.50 and allowed an extra 3 months to pay, to February 2021.

Regards,
Rod Maule