



Queensland
Revenue Office

10 February 2023



44QRO1202DL01/E-835/S-873/I-1745/1 035
The Trustee/s for D & M BRAKE
SUPERANNUATION FUND
PO Box 5009
MANLY QLD 4179

B Pay
27-2-23
SUP WK

FINAL PAYMENT REMINDER

Land tax

Client number 1845322
Assessment year 2023
Payment reference 400010826016

This notice \$4,274.27
Weekly interest \$7.28

The amount owing includes interest accrued to date under section 54 of the *Taxation Administration Act 2001*.

Dear Sir/Madam

Your land tax payment is overdue. Late payment interest has increased your debt and accrues each week it is unpaid. Every week you don't pay is costing you more in interest.

See over for a summary of this debt and any others that must be paid.

Payment is required in full immediately. If it is not received, we may take all or any of the following debt recovery actions without further notice:

- issue a notice requiring payment of the land tax liability from your mortgagee under section 62 of the *Land Tax Act 2010*
- issue a garnishee notice requesting payment from a third party to pay money on your behalf under section 50 of the *Taxation Administration Act 2001*
- notify a credit reference association of this debt (which may adversely affect your credit rating and ability to obtain credit or finance in the future)
- commence court proceedings against you.

You will also be responsible for any legal costs and fees we incur to recover this debt.

We want to help you meet your obligations. If you have any questions, email or call .

Yours sincerely

Simon McKee
Commissioner of State Revenue

PAY NOW

Bill code: 625178
Payment reference: 400010826016



BPAY® Telephone & internet banking

Contact your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: www.bpay.com.au



Credit card VISA, MasterCard or AMEX

Call 1300 803 545
Pay by credit card for amounts between \$10 and \$50,000.
A surcharge applies (0.518% for VISA or MasterCard and 1.4% for AMEX).

More payment options available at .

Overdue summary

The below information does not include assessments not yet due or approved payment arrangements (including extended payment option).

Client number: 1845322

This notice

Payment reference	Assessment year	Assessment amount	Due date	Late payment interest	Payment/Credit	Amount
400010826016	2023	\$4,260.75	23/01/2023	\$13.52	\$0.00	\$4,274.27
Amount:						\$4,274.27
Other fees:						\$0.00
Total amount overdue:						\$4,274.27



Office of
State Revenue

Queensland Treasury

27 January 2023



30QRO1006DL01/E-949/S-950/I-1899/1 035
The Trustee/s for D & M BRAKE
SUPERANNUATION FUND
PO Box 5009
MANLY QLD 4179

PAYMENT OVERDUE

Land tax

Client number	1845322
Assessment year	2023
Payment reference	400010826016

This notice	\$4,260.75
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Weekly interest	\$7.28
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The amount owing includes interest accrued to date under section 54 of the *Taxation Administration Act 2001*.

Dear Sir/Madam

We have not received your land tax payment and it is now overdue.

Late payment interest is being applied to your account, increasing the amount you have to pay. Every week you don't pay is costing you more in interest. If full payment is not received within 14 days, we may take legal recovery action against you without further notice.

See over for a summary of this debt and any other debts that must be paid. Don't delay, pay your debts today.

We want to help you meet your obligations. If you have any questions, email osrdebt@treasury.qld.gov.au or call 1300 300 734.

Yours sincerely

Amy Rosanowski
Commissioner of State Revenue

PAY NOW

Bill code: 625178
Payment reference: 400010826016



BPAY®
Telephone & internet banking
Contact your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: www.bpay.com.au



Credit card
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A surcharge applies (0.518% for VISA or MasterCard and 1.4% for AMEX).

More payment options available at www.qld.gov.au/osr.

GPO Box 139 Brisbane
Queensland 4001 Australia
Telephone 1300 300 734
Website www.qld.gov.au/osr
ABN 90 856 020 239

Overdue summary

The below information does not include assessments not yet due or approved payment arrangements (including extended payment option).

Client number: 1845322

This notice

Payment reference	Assessment year	Assessment amount	Due date	Late payment interest	Payment/Credit	Amount
400010826016	2023	\$4,260.75	23/01/2023	\$0.00	\$0.00	\$4,260.75
Amount:						\$4,260.75
Other fees:						\$0.00
Total amount overdue:						\$4,260.75



Your 2022–23 land tax summary

2022–23 assessment	\$4,260.75
Reassessment—N/A	\$0.00
Total assessed liability	\$4,260.75
Payments received/Refund	\$0.00
Unpaid tax interest (UTI)	\$0.00
Penalty tax	\$0.00
Total amount due	\$4,260.75

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 .87 used)			Averaged value	Capped value	Your share of value	Less exemption	Exemption code	Your taxable value
			2022–23	2021–22	2020–21						
LAND OWNED SOLELY BY D & M BRAKE SUPERANNUATION FUND											
59 OXFORD ST BULIMBA	9170460	5/SP/120202	\$515,338	\$515,338	\$515,338	\$515,338		\$515,338.00			\$515,338.00
Exemption codes									Total taxable value		\$515,338.00
D Subdivider discount applied									Tax rate ***		\$1,450 + 1.70c for each \$1 more than \$350,000
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											
									Total assessed liability		\$4,260.75

* 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 Queensland Revenue Office 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).

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 9.00% 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/qro

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 Queensland Revenue Office 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: 400010826016

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: 400010826016

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: \$1,420.25
on 9 December 2022

Debit 2: \$1,420.25
on 23 January 2023

Debit 3: \$1,420.25
on 24 March 2023

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

**Queensland Revenue Office**

ABN 90 856 020 239

Phone 1300 300 734

Email landtax@treasury.qld.gov.auWeb www.qld.gov.au/landtax

298QRO1118DL01/E-2124/S-4183/I-8365/

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The Trustee/s for D & M BRAKE
SUPERANNUATION FUND
PO Box 5009
MANLY QLD 4179

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.



Biller code: 625178

Ref: 400010826016

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*Registered to BPAY Pty Ltd ABN 69 079 137 518

Land tax**Assessment notice 2022–23**

for land owned as at midnight 30 June 2022

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

Issue date 24 October 2022**Payment reference** 400010826016**Client number** 1845322**Amount payable** \$4,260.75
(for this assessment)**Due date** 23 January 2023

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 23 January 2023**Payment reference** 400010826016**Amount payable** \$4,260.75
(for this assessment)

400010826016