



**Office of State Revenue**  
**ABN** 90 856 020 239  
**Phone** 1300 300 734  
**Email** [landtax@treasury.qld.gov.au](mailto:landtax@treasury.qld.gov.au)  
**Web** [www.qld.gov.au/landtax](http://www.qld.gov.au/landtax)



357816-001 001570(4953) D035

The Trustee/s for GM & JJ MULLER  
SUPERANNUATION FUND  
35 SOUTHGATE AV  
CANNON HILL QLD 4170

#### 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](http://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: 400008846380

#### 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](http://www.bpay.com.au)

\*Registered to BPAY Pty Ltd ABN 69 079 137 518

## Land tax

### Assessment notice 2020–21

for land owned as at midnight 30 June 2020

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

**Issue date** 10 November 2020

**Payment reference** 400008846380

**Client number** 1497344

**Amount payable** \$11,556.00  
(for this assessment)

**Due date** 8 February 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** 8 February 2021

**Payment reference** 400008846380

**Amount payable** \$11,556.00  
(for this assessment)

400008846380

## 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 8.10% 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](http://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](http://www.qld.gov.au/osr)

## Valuations

Land values are provided by the Department of Natural Resources, Mines and Energy (DNRME) under the *Land Valuation Act 2010*, and are used to calculate your taxable value. Only DNRME 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](http://www.qld.gov.au/landtax)

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## Payment options (See 'Paying land tax' at [www.qld.gov.au/landtax](http://www.qld.gov.au/landtax))



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### 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](http://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](http://www.qld.gov.au/landtax)

**Debit 1:** \$3,852.00  
on 29 December 2020

**Debit 2:** \$3,852.00  
on 8 February 2021

**Debit 3:** \$3,852.00  
on 9 April 2021

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 2020–21 land tax summary

2020–21 assessment	\$11,556.00
Reassessment—N/A	\$0.00
Total assessed liability	\$11,556.00
Payments received/Refund	\$0.00
Unpaid tax interest (UTI)	\$0.00
Penalty tax	\$0.00
<b>Total amount due</b>	<b>\$11,556.00</b>

### 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 .96 used)			Averaged value	Capped value	Your share of value	Less exemption	Exemption code	Your taxable value
			2020–21	2019–20	2018–19						
LAND OWNED SOLELY BY GM & JJ MULLER SUPERANNUATION FUND											
35 SOUTHGATE AV CANNON HILL	40797217	2/SP/191431	\$289,474	\$289,474	\$289,474	\$289,474		\$289,474.00			\$289,474.00
LAND OWNED JOINTLY											
23 MILLENIUM PL TINGALPA	40198879	5/SP/127957	\$900,000	\$900,000	\$620,000	\$873,333		\$655,000.00	\$1		\$654,999.00

Lot 2  
30.65%  
69.35%

#### Exemption codes

- 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

30.65% \* \$11,556 = \$3,542

69.35% \* \$11,556 = \$8,014

This super fund should pay 100% of the land tax for 23 Millenium property.

<b>Total taxable value</b>	\$944,473.00
<b>Tax rate ***</b>	\$1,450 + 1.70c for each \$1 more than \$350,000
<b>Total assessed liability</b>	\$11,556.00

\* These values are provided by the Department of Natural Resources, Mines and Energy (DNRME, [www.qld.gov.au/landvaluations](http://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 DNRME. 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](http://www.qld.gov.au/landtax)).