



Rostron Carlyle
SOLICITORS



Property law

Land Tax Changes - Queensland

2 July 2009

What has changed?

On 1 July 2009 new laws came into effect repealing *section 44A* of the *Land Tax Act 1915* which provided that a Landlord could not charge a tenant land tax in any Lease that was entered into after 1 January 1992.

The effect of this means that where a Landlord enters into a Lease after 1 July 2009 the Landlord can charge a Tenant Land Tax as part of the outgoings under the Lease.

Does it apply to all Leases?

The changes apply to all new Leases executed after 1 July 2009. It will not apply to leases:

- That are for retail purposes as defined under the *Retail Shop Leases Act 1994* or residential purposes as defined under the *Residential Tenancies and Rooming Accommodation Act 2008*;
- Where entered into prior to 30 June 2009;
- Arise from the renewal of an option to renew a lease executed prior to 30 June 2009; and
- Arising from the assignment of a lease executed prior to 30 June 2009 (see *section 76* of the *Land Tax Act 1915*).

Jeremy Streten

Senior Associate

Expertise

Rostron Carlyle's property law practice has extensive experience in assisting both landlord and tenant clients in the drafting and negotiating of leases for commercial and retail premises.

Not only will you find that Rostron Carlyle is likely to have assisted someone in your exact situation, but you'll find that a Rostron Carlyle lawyer can distill a complex legal issue into a set of actionable options for you to consider.

A Rostron Carlyle lawyer will be a person that you can relate to. We'll talk your language. Most importantly, a relationship with a Rostron Carlyle lawyer will be **"a relationship you can rely on"**.

"The information contained in this article is general in nature and cannot be regarded as anything more than general comment. Readers of this article should not act on the basis of this comment without consulting one of Rostron Carlyle's legal practitioners who will consider their particular circumstances."

Other legal services

Established in 2001, Rostron Carlyle is a full service Commercial law firm with the following specialist Practice Groups:

- Criminal law
- Commercial law
- Family law
- Litigation & dispute resolution
- Personal injuries
- Property law



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