

# FORM OSR – D2.2

Version 8 – Effective 18 September 2017

*Duties Act 2001* sections 19(3)(b) and 246H

*Land Tax Act 2010* section 78(3)

*Taxation Administration Act 2001* section 113D(1)



## Guide to completing a dutiable transaction statement

**Do not return this guide with the completed form. Retain the guide for future reference.**

### Am I required to complete a dutiable transaction statement?

Transfer duty applies when you enter into a dutiable transaction in relation to dutiable property in Queensland. You must complete a dutiable transaction statement whenever you enter into a dutiable transaction.

#### Notes:

- This form includes questions relating to additional foreign acquirer duty (AFAD).
- Each non-Australian transferor and transferee must also complete an identity details annexure when the transaction involves a transfer of real property (e.g. houses, apartments, business premises or vacant land).

### What are my obligations?

A dutiable transaction statement (including an identity details annexure, if required) must be completed and lodged with the document for the transaction within 30 days after the dutiable transaction takes place. If there is no document, lodge a transfer duty statement (Form D2.3) with this form. You must lodge this statement even if a Form 24 Property Transfer Information (available from the Department of Natural Resources and Mines) is completed.

You are also required to retain any records to verify your liability to transfer duty for 5 years.

### Where do I lodge my documents?

If you have a legal adviser, you should provide them with the documents for the dutiable transaction you have entered into and the completed Form D2.2. They may assess duty for your transaction if they are a registered self assessor. If you do not have a legal adviser, or settlement or lodging agent, you can lodge with the Commissioner of State Revenue for assessment. Send the form and your documents to GPO Box 2593, Brisbane Qld 4001. You will be notified by email or text message when your documents are received.

### How to complete this form

This form has 6 parts (labelled A to F) and smaller questions within each part numbered individually. When completing this form, print or type all responses in boxed spaces. If there is insufficient space, attach additional forms or pages.

## Part A – Dutiable transaction

### Question 1

Enter the date on which the document establishing the dutiable transaction was signed by the parties.

### Question 2

Identify the type of dutiable transaction from the following list.

Transfer of dutiable property	The transfer of dutiable property is the only document representing the transaction.
Agreement for the transfer of dutiable property	The transfer of dutiable property is established through a written document other than transfer; for example, a contract to buy property.
Surrender of dutiable property that is land in Queensland or a transferable site area	A person abandons, abrogates, cancels, extinguishes, forfeits, redeems or relinquishes their right in either land or a floor space area.
Vesting dutiable property under legislation or court order	Property is accrued to a person through legislation or an order of a court; for example, a vesting of trust property in a new trustee to effect a change of trustee under section 15 of the <i>Trusts Act 1973</i> .

Foreclosure of a mortgage over dutiable property relates	Property of the mortgagor becomes the property of the mortgagee as a consequence of failure to repay a loan.
Acquisition of a new right on its creation, grant or issue	<p>Acquisition of a new right in respect of:</p> <ul style="list-style-type: none"> <li>land in Queensland, other than the following interest in land: <ul style="list-style-type: none"> <li>a security interest</li> <li>a partner's interest in a partnership</li> <li>a trust interest</li> <li>the interest of a discretionary object of a trust that holds dutiable property</li> </ul> </li> <li>a lease or licence of a business conducted in Queensland (other than a franchise arrangement)</li> <li>an option to acquire dutiable property if the acquisition of the property would be a dutiable transaction</li> <li>a right to use an existing statutory licence granted by the state</li> <li>a right to use an existing statutory licence granted by the Commonwealth if the rights under the licence are exercisable in Queensland</li> <li>a cane railway easement granted under the <i>Sugar Industry Act 1999</i></li> <li>a water entitlement</li> <li>a licence or right to do a thing that is prescribed under a regulation and sold or granted by the state, a government entity or a government-owned corporation.</li> </ul>
Partnership acquisition	A person acquires a partnership interest in a partnership that either holds dutiable property or has an indirect interest in dutiable property. (Note that if that person also acquires a direct or indirect interest in an associated entity that has a connection with the partnership, a separate approved form must be lodged for any associated transaction.)
Creation of a trust of dutiable property	A person who has acquired property other than as trustee starts to hold the property as trustee. A person who owns dutiable property on trust commences to hold that dutiable property on trust for another trust.
Termination of a trust of dutiable property	A person, having held the property as trustee starts to hold the property other than as trustee.
Trust acquisition or trust surrender	A person acquires or surrenders a trust interest in a trust that holds dutiable property or has an indirect interest in dutiable property (includes units in a private unit trust scheme).

### Question 3

Identify the type of dutiable property from the following list (includes an interest in the listed types of property).

Land in Queensland	The primary purpose of the transaction is the transfer of land, or an interest in land, located within Queensland.
Queensland business asset	<p>The primary purpose of the transaction is the transfer of 1 or more of the following business assets of a Queensland business:</p> <ul style="list-style-type: none"> <li>goodwill</li> <li>a statutory business licence used for carrying on a business</li> <li>a right to use a statutory business licence used for carrying on a business</li> <li>the business name used for carrying on a business</li> <li>a right under a franchise arrangement used for carrying on a business</li> <li>a debt of a business if the debtor resides in Queensland</li> <li>a supply right of a business</li> <li>intellectual property used for carrying on a business</li> <li>personal property in Queensland of a business.</li> </ul>
Interest in property other than a security interest	The primary purpose of the transaction is the transfer of an interest in property other than a security interest.
Residential off-the-plan purchase	A residential off-the-plan purchase occurs when you enter into a contract to purchase new residential property before construction is completed. An off-the-plan purchase generally involves a proposed lot where the title is yet to be registered. Settlement of the contract cannot occur until certain events have happened (e.g. where the owner of the land has not completed all capital works required before the title can issue, such as boundaries, roads, and telephone and electricity connections; or where an apartment block is being built).

New building	<p>A new building is residential premises that is one of the following:</p> <ul style="list-style-type: none"> <li>– has not previously been sold or transferred as residential premises (e.g. purchasing a new home directly from a developer)</li> <li>– has been built, or contains a building that has been built, to replace demolished premises on the same land</li> <li>– has been created through substantial renovations.</li> </ul> <p>Substantial renovations are generally renovations in which all, or most, of the structural or non-structural components of a building are removed or replaced. Most of the rooms in the previous building must have been affected, and the renovations must have affected the building as a whole. The sale of substantially renovated residential premises generally attracts a GST liability.</p> <p>To the best of your knowledge, identify if the residential premises is a new building.</p>
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Provide the real property description or a detailed description of the dutiable property for the dutiable transaction. These details will normally be displayed on the documents for the transaction. As a guide, the description should be sufficiently detailed to enable identification of the property:

- For a Queensland business asset, list all the Queensland business assets involved in the transaction.
- For partnership acquisition, list all the dutiable property held by the partnership.
- For trust acquisition or trust surrender, list all the dutiable property held by the trust.

*For example: If a taxi licence is being acquired, state the licence type and licence number, and describe any vehicle (make/model/type/year), equipment, shares or base fees, and any other asset acquired.*

## Parts B & C – Transferor and transferee details

A party to a transaction is any person who currently has an interest in the property and any person who will have an interest in the property as a result of a dutiable transaction the subject of this form.

Provide the name and current address of all parties to the transaction:

- A party that is disposing of property is a transferor – enter the details for the transferors at Part B.
- A party that is acquiring dutiable property is a transferee, including transactions where they are acting as an agent for another party (see ‘AFAD transferees’) – enter transferee details at Part C.

For each transferee, you also need to tell us the interest in the dutiable property that each transferee is acquiring in the transaction, expressed as a fraction. This excludes any interest that the party held in the property before the dutiable transaction.

*For example:*

- *You are the sole purchaser of a Queensland business. The interest you are acquiring is 1.*
- *You acquire a business jointly with your spouse. You and your spouse each acquire a ½ interest in the business.*
- *You own a business jointly with your sister. You then agree to acquire your sister’s interest in the business. You will acquire a ½ interest in the business in this transaction.*

## Non-Australian entities

Each transferor and transferee must indicate whether they are a non-Australian entity. Each non-Australian transferor and transferee must complete an identity details annexure.

A non-Australian entity refers to:

- individuals who are not Australian citizens (non-Australian individuals include permanent residents)
- companies incorporated outside Australia
- trusts with a country of tax residence that is not Australia
- other bodies (e.g. body politic, corporation sole) formed outside Australia.

If you are an individual with dual citizenship, you are only a non-Australian entity if neither citizenship is Australian.

This information requirement applies regardless of additional foreign acquirer duty (AFAD). If you are an AFAD transferor or transferee, you must also complete this question.

## AFAD transferees

For AFAD, ‘transferee’ refers to the acquirer(s) for the transaction (see s. 233 of the Duties Act).

For each transferee, you will need to advise if they are a foreign person—that is, a foreign individual, foreign corporation or trustee of a foreign trust.

You are a foreign individual if you are not an Australian citizen or permanent resident.

A foreign corporation is one that is incorporated outside Australia or in which foreign persons, or related persons of foreign persons, have a controlling interest of at least 50%.

A trust is foreign if at least 50% of its interests are trust interests of:

- foreign individuals
- foreign corporations
- trustees of a foreign trust
- related persons of any of the above, including partners in a partnership.

Provide the following information for foreign trusts:

- Country of establishment—the country where the trust was established. This will not be Australia where the trust relationship was established or a trust deed was made under the jurisdiction of a country other than Australia.
- Country of residence for tax purposes—the country in which the trust is resident for tax purposes. Tax residency may depend on if the country the trust is in has a tax treaty with Australia. If the trust pays tax in Australia and other countries, state the main other country in which the trust pays tax. Seek professional advice or go to [www.ato.gov.au/Individuals/International-tax-for-individuals](http://www.ato.gov.au/Individuals/International-tax-for-individuals) for more information.
- Overseas registration number—equivalent to an ABN, ACN or ARBN
- Foreign Investment Review Board application number—received when originally purchasing the property. Provide this number regardless of whether an exemption was given. Email [FIRBResidential@ato.gov.au](mailto:FIRBResidential@ato.gov.au) if you need your application number.
- Other overseas identifier—any other unique identifier separate to the overseas identifier allocated to you in your country of nationality or citizenship (e.g. ID card for individuals; ABN or ACN equivalent that has not been provided as the overseas registration number or another government-issued identifying number for non-individuals).

Where a person is appointed in writing as an agent for another person (the principal) and, under the appointment, the agent enters into an agreement for the transfer of dutiable property on behalf of the principal, the agent is considered to be the transferee when answering the questions under Part C. (See s. 22(3) of the Act.)

Where a transferee enters into an agreement for the transfer of dutiable property for, or for the benefit of, a company proposed to be registered under the *Corporations Act 2001* (Cwlth), the transferee under the agreement is considered to be the transferee for the agreement transaction when answering the questions under Part C.

## Part D – Other transaction information

Transfer duty is imposed on the dutiable value of a transaction. This is usually either the unencumbered value of the property or the consideration paid or payable, whichever is higher.

The unencumbered value of property is the value of the property without regard to any encumbrance or arrangement. If the consideration for the transaction is less than the unencumbered value, or if any of the transferors in the transaction are related to any of the transferees in the transaction, sufficient evidence must be obtained to substantiate this value and be available for us to verify.

Special rules apply for calculating the dutiable value of certain types of dutiable transactions, such as statutory dutiable transactions, partitions, surrenders of lease, trust acquisitions and surrenders, partnership acquisitions and acquisitions of new rights. If you are completing this form for certain transactions for dutiable property in multiple jurisdictions, you will only need to include the unencumbered value of the property attributable to Queensland. You should refer to the *Duties Act 2001* for further information.

*For example:*

- *If you are acquiring a taxi licence, you should provide a separate value for the licence and any vehicle, equipment, shares or base fees or other asset acquired. If you are required to determine the unencumbered value of indirect interests or mergers, provide a full summary of how the value is calculated.*
- *You buy 30% of the units in a trust that holds land in Queensland. The dutiable value of the transaction will be the consideration for the units or the amount worked out by applying your trust interest (30%) to the unencumbered value of the land held by the trust, whichever is the higher. To confirm the dutiable value of the transaction, you need to provide a copy of the balance sheet for the trust.*
- *You acquire business assets in a business that is conducted in Queensland and New South Wales. Special rules apply for calculating the dutiable value of the goodwill and intellectual property attributable to Queensland.*

AFAD (additional foreign acquirer duty) residential land is land in Queensland that is, or will be, solely or primarily used for residential purposes when certain other criteria are met. (See the Duties Act.) A reference to AFAD residential land includes chattels that are acquired in the same dutiable transaction as the land and where the use is directly linked to, or is incidental to, the use and occupation of the land.

Examples of AFAD residential land include:

- homes and apartments
- vacant land on which a home or apartment will be built
- land for development, such as
  - smaller unit blocks
  - housing subdivisions
  - major developments with a residential component
- buildings refurbished, renovated or extended for residential use.

Where property includes AFAD residential land, the dutiable value of the AFAD residential land (including chattels that are acquired in the same dutiable transaction as the land and where the use is directly linked to, or is incidental to, the use and occupation of the land) must be specified.

Where the transaction forms part of an arrangement that includes other dutiable transactions, provide the full details of the other transactions (e.g. contract of sale between XYZ Pty Ltd and PBF Pty Ltd dated 23/07/20xx) at question 13.

## Part E – Concessions and exemptions

If you are entitled to claim any of the following concessions/exemptions, enter the corresponding number in the box shown at question 14. Sufficient evidence to substantiate your claim for concession/exemption under the relevant section of the Duties Act must accompany this form.

Concessions may apply to the non-AFAD-related transfer duty imposed; however, none of the concessions listed below apply when calculating AFAD.

A transaction that is exempt from transfer duty will be exempt from AFAD.

No.	Description	Duties Act	Evidence required
1	Concession for superannuation	s. 108	✓
2	Cancelled agreements	s. 115	Statutory declaration available from <a href="http://www.publications.qld.gov.au">www.publications.qld.gov.au</a>
3	Particular agreements entered into before registration of company	s. 116	✓
4	Change of trustee	s. 117	Statutory declaration available from <a href="http://www.publications.qld.gov.au">www.publications.qld.gov.au</a>
5	Trust acquisition or surrender in family trust	s. 118	✓
6	Trust acquisition or surrender in superannuation fund	s. 119	✓
7	Trust acquisition or surrender for membership of particular unincorporated association	s. 120	✓
8	Trust acquisition or surrender for dutiable property comprising only existing rights	s. 121	✓
9	Particular distribution of dutiable property to a beneficiary	s. 123	✓
10	Deceased person's estate	s. 124	Copy of will or court order
11	Particular vestings of dutiable property	s. 125	
12	Transactions for trust created for person under legal disability	s. 126	✓
13	Special disability trusts	s. 126A	✓
14	Declaration of charitable trust	s. 127	✓
15	Community purpose associations	s. 128	✓
16	Transfer by direction to primary custodian for responsible entity of registered managed investment scheme	s. 129	✓
17	Other transfers of scheme property of registered investment scheme	s. 130	✓
18	Transfer by direction to custodian of superannuation entity	s. 130A	✓
19	Other transfers of fund property to eligible superannuation entities	s. 130B	
20	Particular exemptions for asset-backed securities	s. 130H	
21	Mortgage-backed securities	s. 130I	✓
22	Dealings under Aboriginal and Torres Strait Islander Land Acts	s. 131	
23	Vesting under boundary adjustment plans	s. 132	
24	Building units and group titles plans and community titles schemes	s. 133	
25	Forfeiture orders	s. 134	
26	Industrial organisations	s. 135	
27	Dealings under <i>Land Act 1994</i>	s. 136	

No.	Description	Duties Act	Evidence required
28	Mining, petroleum and other particular legislation	s. 137	
29	Manufactured homes	s. 138	
30	Dealings under <i>South Bank Corporation Act 1989</i>	s. 139	
31	Particular water entitlements	s. 140	
32	Particular statutory bodies	s. 141	
33	Exempt institution art unions	s. 142	
34	Change of tenure	s. 143	
35	Joint tenancy	s. 144	
36	Transfer to state for public or community purposes	s. 145	
37	Leases of particular residences	s. 146	
38	Surrender of lease	s. 147	✓
39	Stocks or bonds of a state authority or corporate debt securities	s. 148	
40	Debt factoring agreements	s. 149	✓
41	Particular chattels	s. 150	✓
42	Particular residences	s. 151	Statutory declaration available from <a href="http://www.publications.qld.gov.au">www.publications.qld.gov.au</a>
43	Indigenous land use agreement	s. 151A	Statutory declaration available from <a href="http://www.publications.qld.gov.au">www.publications.qld.gov.au</a>
44	To correct a clerical error in previous dutiable transaction other than where there is an error in the property description (see 46)	s. 152	<ul style="list-style-type: none"> <li>• A covering letter setting out facts and circumstances</li> <li>• Statutory declarations by all parties</li> <li>• Any other evidence to establish the facts</li> </ul>
45	To correct a clerical error if the error is a misdescription of property	s. 152A	<ul style="list-style-type: none"> <li>• A covering letter setting out facts and circumstances</li> <li>• Statutory declarations by all parties</li> <li>• Any other evidence to establish the facts</li> </ul>
46	Exemptions for charitable institutions	s. 414	Statement addressing the use requirement and start date. See ss. 415–416
47	Matrimonial and de facto relationships	s. 424	
48	State	s. 426	
49	Instruments and transactions under <i>Associations Incorporations Act 1981</i>	s. 427	
50	Instruments and transactions under <i>National Gas (Queensland) Act 2008</i>	s. 428	
51	Instruments and transactions under <i>Housing Act 2003</i>	s. 429	
52	Instruments and transactions under other Acts	s. 430	
53	<i>Queensland Investment Corporation Act 1991</i>	s. 431	
54	Queensland Treasury Corporation and its affiliates	s. 431A	
55	Court order made under Part VIII of the <i>Family Law Act 1975</i> (Cwlth)	s. 90 (FLA)	Original or certified copy of court order
56	Financial and other agreements under the Family Law Act	s. 90L (FLA)	Original or certified copy of agreement
57	Certain instruments not liable for duty under the Family Law Act	s 90WA (FLA)	Original or certified copy of agreement or court order

The Office of State Revenue is collecting the information on this form on behalf of the Commissioner of State Revenue for the purposes of administering state revenue. This is authorised by the *Duties Act 2001*, the *Land Tax Act 2010* and the *Taxation Administration Act 2001*. Your personal information may be disclosed without your consent in circumstances outlined in the Taxation Administration Act or as otherwise authorised by law. It is the Office of State Revenue's usual practice to disclose personal information collected on this form to the Australian Taxation Office and other Australian state and territory revenue offices in accordance with the Taxation Administration Act.

Commissioner of State Revenue  
GPO Box 2593  
Brisbane Qld 4001  
Email: [duties@treasury.qld.gov.au](mailto:duties@treasury.qld.gov.au)  
Ph: 1300 300 734

Visit [www.qld.gov.au/osr](http://www.qld.gov.au/osr) for information about duties and other state taxes.



# FORM OSR – D2.2

Version 8 – Effective 18 September 2017

Duties Act 2001 sections 19(3)(b) and 246H

Land Tax Act 2010 section 78(3)

Taxation Administration Act 2001 section 113D(1)



## Dutiable transaction statement

### About this form

You should complete this form each time a dutiable transaction is entered into, whether or not a Form 24 Property Transfer Information Form (available from the Department of Natural Resources and Mines) is completed.

#### Notes:

- This form includes questions relating to additional foreign acquirer duty (AFAD).
- Each non-Australian transferor and transferee must also complete an identity details annexure when the transaction involves a transfer of real property (e.g. houses, apartments, business premises or vacant land).

When completed, this form (including an identity details annexure, if required) must accompany the document for the dutiable transaction that you have entered into. If there is no document for the transaction, you must attach a transfer duty statement (Form D2.3) for the transaction.

Before you begin, you should read the 'Guide to completing a dutiable transaction statement' to make sure that you understand how to lodge your documents for assessment and your obligations, and the meaning of terms used in this form.

### Part A – Dutiable transaction

#### 1. Date

Date of document

#### 2. Dutiable transaction type

- ☐ Transfer of dutiable property
- ☐ Agreement for the transfer of dutiable property
- ☐ Surrender of dutiable property that is land in Queensland or a transferable site area
- ☐ Vesting of dutiable property under legislation or court order
- ☐ Foreclosure of a mortgage over dutiable property
- ☐ Acquisition of a new right on its creation, grant or issue
- ☐ Partnership acquisition
- ☐ Creation or termination of a trust of dutiable property
- ☐ Trust acquisition or trust surrender

#### 3. Dutiable property

☐ Land

Lot (from, if more than 1)

Lot (to, if more than 1)

Plan type

Plan number

Title reference

New building

☐

Residential off-the-plan purchase

☐

☐ Other property

Indicate the type of dutiable property.

Queensland business asset

☐

Transferable site area

☐

Chattel

☐

Existing right

☐

If applicable, provide the estimated value of the Queensland goodwill and intellectual property. Include these amounts in the dutiable value at question 11.

Estimated business goodwill \$  Estimated intellectual property \$

Provide a detailed description. Attach additional pages if necessary.

## Part B – Transferor details

Provide details for all transferors. Complete an additional Form D2.2 if required.

### 4. Transferor 1 details

Complete the details for the individual or non-individual transferor, and note if they are a trustee and non-Australian entity.

#### Individual

First name

Middle names

Surname

Date of birth (if known) 

D	D	M	M	Y	Y	Y	Y
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#### Non-individual (e.g. company, trust)

Entity name

ABN ☐ ACN ☐ ARBN ☐

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#### Trustee

Is the transferor acting as trustee? Yes ☐ No ☐

Trust name

#### Non-Australian entity

Is the transferor a non-Australian entity?

Yes ☐ Complete an identity details annexure.

No ☐

#### Contact details

Care of

Current street address

Suburb  State

Country  Postcode

Mobile number + ( )  Phone number + ( )

Email

#### Contact name

Provide name of person responsible for the entity (e.g. name of director or company secretary).



## 5. Transferor 2 details

Complete the details for the individual or non-individual transferor, and note if they are a trustee and non-Australian entity.

### Individual

First name

Middle names

Surname

Date of birth  
(if known)

D	D	M	M	Y	Y	Y	Y
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### Non-individual (e.g. company, trust)

Entity name

ABN

☐

ACN

☐

ARBN

☐

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### Trustee

Is the transferor acting as trustee? Yes ☐ No ☐

Trust name

### Non-Australian entity

Is the transferor a non-Australian entity?

Yes ☐ Complete an identity details annexure.

No ☐

### Contact details

Care of

Current street address

Suburb

State

Country

Postcode

Mobile number

Phone number

Email

Contact name

Provide name of person responsible  
for the entity (e.g. name of director or  
company secretary).

## Part C – Transferee details

### 6. Transferee 1 details

Complete the details for the individual or non-individual transferee, and note if they are a trustee and non-Australian entity.

#### Individual

First name	<input type="text"/>								
Middle names	<input type="text"/>								
Surname	<input type="text"/>								
Date of birth	<table><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table>	D	D	M	M	Y	Y	Y	Y
D	D	M	M	Y	Y	Y	Y		

#### Non-individual (e.g. company, trust)

Entity name	<input type="text"/>				
ABN	<input type="checkbox"/>	ACN	<input type="checkbox"/>	ARBN	<input type="checkbox"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

#### Trustee

Is the transferee acting as trustee? Yes ☐ No ☐

Trust name

#### Non-Australian entity

Is the transferee a non-Australian entity?

Yes ☐ Complete an identity details annexure.

No ☐

#### Additional foreign acquirer duty

Is the transferee a foreign person? ☐ Yes (Also complete question 12.) ☐ No

Is the transferee an agent who is a foreign person, acting for a principal? ☐ Yes (Also complete question 12.) ☐ No

Is the principal a foreign person? ☐ Yes (Also complete question 12.) ☐ No

If the transferee is a trustee of a foreign trust, provide the following information for the trust.

Country of establishment	<input type="text"/>
Country of tax residence	<input type="text"/>
Overseas registration number (e.g. business registration number)	<input type="text"/>
Foreign Investment Review Board application number	<input type="text"/>
Other overseas identifier (e.g. other government registration)	<input type="text"/>

## Contact details

Care of	<input type="text"/>		
Current street address	<input type="text"/>		
	<input type="text"/>		
Suburb	<input type="text"/>	State	<input type="text"/>
Country	<input type="text"/>	Postcode	<input type="text"/>
Mobile number	+ ( ) <input type="text"/>	Phone number	+ ( ) <input type="text"/>
Email	<input type="text"/>		
Contact name	<input type="text"/>		
<small>Provide name of person responsible for the entity (e.g. name of director or company secretary).</small>			

## 7. Transferee interest acquired

Interest acquired

The ownership share of the property acquired by the transferee expressed as a fraction, such as 1/2, 1/3, 1/4, or 1 if the transferee acquired all of the property.

## 8. Transferee 2 details

Complete the details for the individual or non-individual transferee, and note if they are a trustee and non-Australian entity.

### Individual

First name

Middle names

Surname

Date of birth

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

### Non-individual (e.g. company, trust)

Entity name

ABN

ACN

ARBN

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### Trustee

Is the transferee acting as trustee? Yes ☐ No ☐

Trust name

### Non-Australian entity

Is the transferee a non-Australian entity?

Yes ☐ Complete an identity details annexure.

No ☐

### Additional foreign acquirer duty

Is the transferee a foreign person?

☐

Yes (Also complete question 12.)

☐

No

Is the transferee an agent who is a foreign person, acting for a principal?

☐

Yes (Also complete question 12.)

☐

No

Is the principal a foreign person?

☐

Yes (Also complete question 12.)

☐

No

If the transferee is a trustee of a foreign trust, provide the following information for the trust.

Country of establishment

Country of tax residence

Overseas registration number (e.g. business registration number)

Foreign Investment Review Board application number

Other overseas identifier (e.g. other government registration)

### Contact details

Care of

Current street address

Suburb

State

Country

Postcode

Mobile number

Phone number

Email

Contact name

Provide name of person responsible for the entity (e.g. name of director or company secretary).

## 9. Transferee interest acquired

Interest acquired

The ownership share of the property acquired by the transferee expressed as a fraction, such as 1/2, 1/3, 1/4, or 1 if the transferee acquired all of the property.

## Part D – Other transaction information

### 10. Related parties

Are any of the transferors related to any of the transferees? ☐ Yes Provide evidence of value. ☐ No

### 11. Dutiable value

Is the consideration less than the unencumbered value of property (including chattels) in this transaction?

☐ Yes Unencumbered value (including business goodwill and intellectual property)

\$

☐ No Consideration (including business goodwill and intellectual property)

\$

### 12. Additional foreign acquirer duty (AFAD) residential land

Is the land used solely or primarily for residential purposes, or will it be in the future?

☐ Yes Value of AFAD residential land

\$

(This includes chattels where the use is directly linked to, or is incidental to, the use and occupation of the land.)

☐ No

### 13. Dutiable transaction arrangement

Provide full details of any other dutiable transactions that, together with this dutiable transaction, form part of an arrangement.

Date of dutiable transactions/ arrangement	Description of dutiable transactions/arrangement	Have the transactions been lodged for assessment? <small>If yes, provide transaction or assessment number if available.</small>
/ /		
/ /		
/ /		
/ /		

### Part E – Concessions and exemptions

#### 14. Concession/exemption claim

- A transaction that is exempt from transfer duty will also be exempt from AFAD.
- Concessions do not apply to AFAD.

If a concession or exemption is being claimed, provide the number from the guide that corresponds to the concession/exemption being claimed.

### Part F – Verification

This verification is to be completed by at least 1 party to the transaction.

I/we verify that I/we have read the guide to completing this form and that the information supplied to the Commissioner of State Revenue is true and correct.

Signature

Name

Date

Signature

Name

Date

For registered self assessors only:

Client number

Transaction number

The Office of State Revenue is collecting the information on this form on behalf of the Commissioner of State Revenue for the purposes of administering state revenue. This is authorised by the *Duties Act 2001*, the *Land Tax Act 2010* and the *Taxation Administration Act 2001*. Your personal information may be disclosed without your consent in circumstances outlined in the Taxation Administration Act or as otherwise authorised by law. It is the Office of State Revenue's usual practice to disclose personal information collected on this form to the Australian Taxation Office and other Australian state and territory revenue offices in accordance with the Taxation Administration Act.

Commissioner of State Revenue  
GPO Box 2593  
Brisbane Qld 4001

Email: [duties@treasury.qld.gov.au](mailto:duties@treasury.qld.gov.au)

Ph: 1300 300 734

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