

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

18 / 6 / 2019

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.

SELF MANAGED SUPERANNUATION FUND CHANGE OF TRUSTEE ONLY

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)

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

Entity name
ABN ☐ ACN ☐ ARBN ☐

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)

--	--	--	--	--	--	--	--	--	--

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

Entity name

ABN

☐

ACN

☐

ARBN

☐

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

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
Middle names
Surname
Date of birth

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

Entity name
ABN ☐ ACN ☐ ARBN ☐

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	RUSSELL ROWLAND		
Current street address	29 SERENITY DRIVE		
Suburb	KALKIE	State	QLD
Country		Postcode	4670
Mobile number	+ (04) 3955037	Phone number	+ ()
Email	Russell.Rowland@furnlink.com.au		
Contact name <small>Provide name of person responsible for the entity (e.g. name of director or company secretary).</small>	Russell Rowland		

7. Transferee interest acquired

Interest acquired

1

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

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

Entity name

ABN

☐

ACN

☐

ARBN

☐

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

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? If yes, provide transaction or assessment number if available.
/ /		
/ /		
/ /		
/ /		

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.

6

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

RUSSELL A. ROWLAND

Date

18/6/19

Signature



Name

CALEB G. ROWLAND

Date

18/6/19

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

Ph: 1300 300 734

Visit www.qld.gov.au/osr for information about duties and other state taxes.

