



## Guide to completing a notice for AFAD reassessment— Agency-related agreement—principal is not foreign person

### Keep this guide for future reference

Meanings of terms used in this form are on page 1–2 of this guide.

### When to complete this form

As the principal to an agency-related agreement, you may complete this form for a reassessment of additional foreign acquirer duty (AFAD), if all of the following apply.

- You appointed a person (the agent) in writing and the agent entered into an agreement for the transfer of AFAD residential land on your behalf, and you provided all the consideration, including any deposit paid.
- Transfer duty imposed on the agreement is paid.
- AFAD is imposed on the agreement because the agent is a foreign person.
- The dutiable property is later transferred to you by the original transferor or the agent.
- At the time of the later transfer of the dutiable property, you are not a foreign person.

Within 6 months after the dutiable property is transferred to you as principal, you should lodge this form with the stamped agreement (the original is preferred), a copy of the instrument of appointment of the agent and evidence that you are not a foreign person (e.g. for individuals, a certified copy of your passport, birth certificate or citizenship certificate; for corporations, an official extract from the ASIC register showing office holders and shareholders).

### How to complete this form

In Part B:

- Enter the transaction number for the agreement, which can be found on the duty stamp on the original agreement.
- Enter the transaction number for the transfer.

### Meaning of terms

#### AFAD residential land

AFAD 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 where the use is directly linked to, or is incidental to, the use and occupation of the land.

#### Agency-related agreement

An agency-related agreement involves all the following:

- a person (the agent) is appointed in writing as an agent for another person (the principal)
- under the appointment, the agent enters into a dutiable transaction that is an agreement for the transfer of dutiable property from a person (the original transferor) to the agent on behalf of the principal (the agreement)
- the principal provided all the consideration, including any deposit paid.

#### Agent

A person appointed in writing as an agent for another person (the principal) to enter into a dutiable transaction that is an agreement for the transfer of dutiable property on behalf of the principal

## Foreign person

Each of the following is a foreign person.

- **Foreign individual**

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

- **Foreign corporation**

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%.

- **Foreign trust**

A trust is foreign trust 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.

## Original transferor

The transferor under the dutiable transaction that is the agreement for the transfer of dutiable property to the agent on behalf of the principal

## Principal

A person that appoints another person (the agent) in writing to enter into a dutiable transaction that is an agreement for the transfer of dutiable property on their behalf

Queensland Revenue Office 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 Queensland Revenue Office'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 2001*.

Commissioner of State Revenue  
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Visit [qro.qld.gov.au](http://qro.qld.gov.au) for information about duties and other state taxes.



## Notice for AFAD reassessment—Agency-related agreement—principal is not foreign person

### About this form

If you are the principal to an agency-related agreement, you may complete this form for a reassessment of additional foreign acquirer duty (AFAD), if all the following apply.

- You appointed a person (the agent) in writing and the agent entered into an agreement for the transfer of AFAD residential land on your behalf.
- You provided all the consideration, including any deposit paid.
- Transfer duty imposed on the agreement was paid.
- AFAD was imposed on the agreement because the agent is a foreign person.
- The dutiable property was later transferred to you by the original transferor or the agent.
- At the time of the later transfer of the AFAD residential land, you are not a foreign person.

Within 6 months after the dutiable property is transferred to you as principal, you should lodge this form with the stamped agreement (the original is preferred), a copy of the instrument of appointment of the agent and evidence that you are not a foreign person (e.g. for individuals, a certified copy of your passport, birth certificate or citizenship certificate; for corporations, an official extract from the ASIC register showing office holders and shareholders).

Before you begin, read the 'Guide to completing a notice for AFAD reassessment—agency-related agreement—principal is not foreign person' to make sure that you understand how to lodge your documents for reassessment and the meaning of terms used in this form.

### Part A—Applicant details

#### Applicant 1

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

##### Individual

First name

Middle names

Surname

Date of birth

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 applicant acting as trustee? Yes  No

Trust name

## 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).

## Interest acquired

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

## Applicant 2

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

### Individual

First name

Middle names

Surname

Date of birth 

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 applicant acting as trustee? Yes  No

Trust name

## 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).

## Interest acquired

Interest acquired

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

### Part B—Transaction details

What is the date of transfer of the dutiable property?

 /  / 

Was the principal a foreign person on the date of transfer?

 Yes  No

Transaction number (agreement)

Transaction number (transfer), if applicable

### Part C—Declaration

You must sign this declaration in the presence of a qualified witness. Qualified witnesses include a justice of the peace, commissioner for declarations or solicitor.

I/we declare that, as principal(s):

- I/we have read the guide relating to this form and will keep it for future reference.
- The information supplied to the Commissioner of State Revenue in this form is true and correct.

I/we make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the *Oaths Act 1867*.

Authorised person signature

Date

Authorised person name

Qualified witness signature

Date

Qualified witness name

Authorised person signature

Date

Authorised person name

Qualified witness signature

Date

Qualified witness name

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