

FORM QRO—D2.1

Guide to claiming a home, first home or first home (new home) transfer duty concession

Version 19—Effective 1 May 2025

Duties Act 2001 sections 19(3), 95, 246 and 246H

Land Tax Act 2010 section 78(3)

Taxation Administration Act 2001 section 113D(1)9



Keep this guide for future reference. It contains important information about the concession and your obligations after you receive the concession.

Eligibility

The below table sets out the eligibility criteria for each of the home concessions.

Concession	Eligibility criteria
Home	You: <ul style="list-style-type: none">• are buying or acquiring residential land• are a natural person (see Special circumstances on page 2 of the guide)• are not acting as trustee in the transaction (see Special circumstances on page 2 of the guide)• will meet the requirements to keep the concession (see Requirements below).
First home	You: <ul style="list-style-type: none">• meet the home concession eligibility criteria• have never held an interest in a residence anywhere in Australia or overseas• have never claimed the first home vacant land concession• are at least 18 years of age (see Special circumstances on page 2 of the guide)• are buying or acquiring residential land valued at less than \$800,000• are paying market value if the residential land is valued between \$700,001 and \$799,999.
First home (new home)	You: <ul style="list-style-type: none">• meet the home concession eligibility criteria• have entered into an eligible dutiable transaction on or after 1 May 2025 (see Meaning of terms on page 3 of the guide)• are buying a new home (see Special circumstances on page 2 and Meaning of terms on page 3)• have never held an interest in a residence anywhere in Australia or overseas• have never claimed the first home vacant land concession• are at least 18 years of age (see Special circumstances on page 2 of the guide)• are paying market value for the residential land (see Special circumstances on page 2 of the guide).

Requirements

If you claim one of the 3 home concessions, there are certain requirements to keep it.

Event	Before you move in	After you move in
Occupying the property	As the owner, you must move into the existing residence within 1 year of settlement and make it your home.	As the owner, you must move into the existing residence within 1 year of settlement and make it your home.
Selling or transferring the property	You must not sell or transfer all or part of the property.	You must not sell or transfer all or part of the property within 12 months of your occupation date.

Event	Before you move in	After you move in
Leasing, renting or granting exclusive possession of the property	You must not lease, rent or otherwise grant exclusive possession of all or part of the property (including a room).	You must not lease, rent or otherwise grant exclusive possession of: <ul style="list-style-type: none"> • all of the property within the first 12 months of your occupation date. • part of the property (including a room) within the first 12 months of your occupation date, unless the arrangement starts on or after 10 September 2024 and you continue to live in the property. If the arrangement starts before this date, you may lose the concession.
Demolishing the residence	You must not demolish the existing residence without living there first.	You must not demolish the existing residence without living there first.

Obligations after you claim

If you do not meet any of the above requirements, you must notify us within 28 days by completing a notice of reassessment—home, first home, first home (new home) or first home vacant land concessions (Form D2.4).

Special circumstances

Evidence of new home—first home (new home) concession

If you are claiming the first home (new home) concession, you need to provide evidence that the home is a new home.

For a new home, you must provide a vendor statement from the seller confirming the home has not been previously occupied or sold as a place of residence. This is not required for residential off-the-plan purchases.

For a substantially renovated home, you must provide:

- a vendor statement from the seller confirming the
 - sale of the home was a taxable supply under the *A New Tax System (Goods and Services Tax) Act 1999* (Cwlth) and was sold in the course of the seller's business
 - home has not been sold or occupied as a place of residence since the renovations
 - type and extent of the renovations
- a tax invoice that shows the GST component of the home purchase price (as evidence that the sale is taxable supply).

Evidence of value

You'll need to provide independent evidence of value if you're paying less than the market value or you're acquiring the property from a relative or an associated entity. We will generally accept a market appraisal given by a real estate agent, if it contains 3 recent comparable sales.

If you are gifted all or part of the property, or are paying less than market value, it may affect your first home or first home (new home) concession. See Eligibility on page 1 of the guide.

Trustee

Trustees, including corporate trustees, may be eligible for a concession where all the following are met:

- the trust is not a discretionary or unit trust
- all the beneficiaries of the trust are under a legal disability
- all the beneficiaries will occupy the residence as their home.

A first home concession will only apply if none of the beneficiaries have ever received the benefit of the first home vacant land concession or held an interest in a residence anywhere in Australia or overseas.

A home or first home concession is unable to be claimed where a person, having held the property as trustee, starts to hold the property other than as trustee.

Under 18 years

To claim a first home or first home(new home) concession as a minor, you need to apply to us first so we can determine if we should make an exception to the age requirement. Minors can only claim a first home concession if we are satisfied that the transaction is not part of a scheme to avoid transfer duty. We will consider:

- your age
- the way in which the first home purchase agreement is structured
- the reason for the purchase
- the living arrangements for you and your family
- the family arrangements generally
- whether the funds to purchase the home were independently sourced.

If you are not eligible for the first home concession, you may still be eligible to claim a home concession.

Completing this form

This form has 7 parts (labelled A to G). If there are more than 2 transferors or transferees, attach additional pages with details for Parts B, D and G where applicable. All transferees claiming a concession must sign at Part G.

When completing the form, trustee companies should enter their name in the 'First name' field in Part D, and provide either an ACN or ARBN.

An administrator appointed under the *Guardianship and Administration Act 2000* may sign this declaration on behalf of claimants with impaired capacity.

Ensure all your contact details are provided—we may need to discuss your claim with you.

Identity details annexure

Each non-Australian transferor and transferee must complete an identity details annexure. The identity details annexure is available from qro.qld.gov.au/forms.

Lodging the documents

If you have a legal adviser, you should give them the documents for the dutiable transaction and the completed Form D2.1. 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.

Meaning of terms

Additional foreign acquirer duty

Additional foreign acquirer duty (AFAD) applies in addition to transfer duty when all the following apply:

- You are acquiring property.
- You are a foreign person.
- Your transaction involves property (including chattels or existing rights) that is, or will be, solely or primarily used for residential purposes.

Dutiable value

The dutiable value is either the unencumbered value of the property (usually the market value) or the amount you agree to pay (your consideration) for the transaction—whichever is higher.

Eligible dutiable transaction

This is a transaction that you enter into in Queensland to buy or acquire residential land. The transaction can involve:

- a transfer of residential land
- an agreement for the transfer of residential land (e.g. a contract to buy a home)
- a vesting under a state or Commonwealth Act, or court order of residential land
- an acquisition of a new right on its creation, grant or issue that is a lease of residential land.

Exclusive possession

Exclusive possession generally means the right to exclude all others, including the owner, from all or part of the property. Whether exclusive possession has been granted depends on the:

- terms of the agreement, if it is in writing
- facts and circumstances of the arrangement, if there is no written agreement.

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 individual

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

Foreign person

A foreign person is a foreign individual, foreign corporation or trustee of a foreign trust.

Foreign trust

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.

Home

A residence is your home if you occupy it as your principal place of residence (i.e. you live in it with your belongings on a daily basis).

New home

A new home is a home that:

- has not been previously occupied or sold as a place of residence
- or
- is a substantially renovated home (see definition below).

Non-Australian entity

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.

Non-residential land

The first home (new home) concession is only available for residential land. If the land you are purchasing includes any non-residential land (e.g. farming or commercial land), you will need to provide a valuation to evidence the value of the residential land portion (which includes the residence). The residential land portion will receive the benefit of the first home (new home) concession and duty will be payable on the non-residential land portion.

Non-residential property

Non-residential property is any part of the land that you will not use for residential purposes. This includes any part of your residence that you will use for commercial purposes, or other residences on the land that you will not live in as your home.

Occupation date

This is the date the transferee commenced or will commence occupying the residence as their home.

Off-the-plan purchase

A residential off-the-plan purchase may occur when you enter into a contract to purchase a new residence before construction is completed. It generally involves a proposed lot where the title is yet to be registered.

Permanent resident

A permanent resident holds a permanent visa, or is a New Zealand citizen with a special category visa, as defined by the *Migration Act 1958* (Cwlth).

Property

Property is land, including any residence that is, or will be, constructed on the land.

Real property description

The lot number, plan type, plan number and title reference are shown on the agreement for sale or the title search for the land that you or your solicitor obtained from Titles Queensland.

Residence

A residence is a building or part of a building in Queensland that is all the following:

- fixed to land
- designed, or approved by a local government, for human habitation by a single family unit
- used for residential purposes.

Examples include houses, units and apartments.

Residential land

Residential land is land, or the part of land, on which a residence is constructed, and includes the curtilage attributable to the residence if the curtilage is used for residential purposes.

Specified foreign retiree

A specified foreign retiree is an individual (but, for the purposes of this form, not an agent) who:

- holds a retirement visa (subclass 405 or 410)
or
- applied for a parent visa (subclass 103) or contributory parent visa (subclass 143) on or after 8 May 2018 and the application is pending, and the last substantive visa held before applying is a retirement visa (subclass 405 or 410).

Substantially renovated home

A home is a substantially renovated home if:

- the sale or lease of the home under the transaction is, under the *A New Tax System (Goods and Services Tax) Act 1999* (Cwlth), a taxable supply as a sale or supply of new residential premises as defined under section 40-75(1)(b) of that Act and
- the home, as renovated, has not been previously occupied or sold as a place of residence.

Transfer date

This is the date the transferees are entitled to possess the property; usually the date of settlement or the date the land is vested in your name.

More information

Visit qro.qld.gov.au to learn about concessions for homes and other transfer duty matters.

Also find:

- Public Ruling DA000.18 Concessions for homes and AFAD exemption for specified foreign retirees—disposal and partial renting between 10 September and 5 December 2024
- Public Ruling DA085.1 Concessions for homes and first homes—occupancy requirements
- Practice Direction DA085.2 Concessions for homes and first homes—in specie distributions of residential land
- Public Ruling DA086A.1 Inclusion of chattels in the acquisition of a home or first home
- Practice Direction DA87.1 Transfer duty concession for homes and first homes—residential purposes
- Public Ruling DA505.1 Residential property transactions: when are valuations required, when are valuation costs to be passed on.

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*.

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

Visit qro.qld.gov.au for information about duties and other state taxes.

FORM QRO—D2.1

Claim a home, first home or first home (new home) transfer duty concession

Version 19—Effective 1 May 2025



Duties Act 2001 sections 19(3), 95, 246 and 246H

Land Tax Act 2010 section 78(3)

Taxation Administration Act 2001 section 113D(1)

About this form

Complete this form if at least one transferee is acquiring a residence and claiming on of the home concessions.

Before you begin, you must read the 'Guide to claiming a home, first home or first home (new home) transfer duty concession' to ensure you are eligible for the concession and understand your obligations.

Part F of this form sets out your notification obligations if your circumstances change.

Part A—Transaction details

Address of residence acquired

Address			
Suburb		State	
		Postcode	

Real property description

Lot number	Plan type (e.g. RP, SP)	Plan number	Title reference

Is the home a new building or an off-the-plan purchase?

	Building type	Description
<input type="checkbox"/>	New building	A new building is a residential premises that is one of the following: <ul style="list-style-type: none">has not previously been sold or transferred as residential premiseshas been built, or contains a building that has been built, to replace demolished premises on the same landhas been created through substantial renovations. (Substantial renovations are generally renovations in which all, or most, of the structural and/or non-structural components of a building are removed or replaced. The sale of substantially renovated residential premises generally attracts a GST liability.)
<input type="checkbox"/>	Residential off-the-plan purchase	A residential off-the-plan purchase may occur when you enter into a contract to purchase a new residence before construction is completed. It generally involves a proposed lot where the title is yet to be registered.
<input type="checkbox"/>	Other	The home is not a new building or a residential off-the-plan purchase.

Document date

What is the document date?

(This is the date the document establishing the dutiable transaction was signed by the parties—e.g. the contract to purchase the property.)

D	D	M	M	Y	Y	Y	Y
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Transfer date

When is the transfer date?

(This is normally the settlement date.)

D	D	M	M	Y	Y	Y	Y
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Related parties

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

Dutiable value

Is the consideration less than the unencumbered value of the property for this transaction? Yes ☐
No ☐

What is the dutiable value of the entire property?
(Consideration or unencumbered value, whichever is higher) \$

What is the value of any non-residential property? \$

Existing lease

Is there an existing lease in place for the residence? Yes ☐ No ☐

If yes, what is the lease expiry date?

D	D	M	M	Y	Y	Y	Y
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Part B—Transferor 1 details (seller)

Individual

First name

Middle names

Surname

Date of birth
(if known)

D	D	M	M	Y	Y	Y	Y
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Name of trust
(if acting as trustee)

Other entity

Name

ACN ☐ ARBN ☐

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Non-Australian entity

Is transferor 1 a non-Australian entity?

Yes ☐ Transferor 1 must complete an identity details annexure.

No ☐

Current postal address

Address

Suburb State

Country Postcode

Transferor 1 contact details

Name

Mobile number Phone number

Email address

Part C—Transferor 2 details (seller)

Individual

First name

Middle names

Surname

Date of birth
(if known)

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

Name of trust
(if acting as trustee)

Other entity

Name

ACN ☐

ARBN ☐

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Non-Australian entity

Is transferor 2 a non-Australian entity?

Yes ☐ Transferor 2 must complete an identity details annexure.

No ☐

Current postal address

Address

Suburb

State

Country

Postcode

Transferor 2 contact details

Name

Mobile number

Phone number

Email address

Part D—Transferee 1 details (buyer)

First name

Middle names

Surname

Date of birth

D	D	M	M	Y	Y	Y	Y
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Name of trust
(if acting as trustee)

ACN ☐

ARBN ☐

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Current postal address

Address

Suburb

State

Country

Postcode

Transferee 1 contact details

Name

Mobile number

Phone number

Email address

Occupation date

When will transferee 1, as owner, first occupy the residence as their home?

D	D	M	M	Y	Y	Y	Y
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Leave blank if no concession is being claimed.

Claim type

Which home concession is transferee 1 claiming? Select one.

(Refer to the guide for eligibility criteria.)

Home ☐ First home ☐ First home (new home) ☐ No concession ☐

Interest acquired

What interest did transferee 1 hold in the property before the transaction?

Enter 0 if no prior ownership or a fraction if part-owned (e.g. 1/2).

What interest will transferee 1 hold in the property after the transaction?

Enter 1 if the transferee will be the sole owner or a fraction if ownership will be shared (e.g. 1/2).

Non-Australian entity

Is transferee 1 a non-Australian entity?

Yes ☐

No ☐

Transferee 1 must complete an identity details annexure.

Additional foreign acquirer duty (AFAD)

Is transferee 1 a foreign person? Yes ☐ No ☐

Is transferee 1 an agent who is a foreign person, acting for a principal? Yes ☐ No ☐

Is the principal a foreign person? Yes ☐ No ☐

If you answered 'yes' to any of the above AFAD questions, provide the value of the entire property to be used for residential purposes.

\$

Is transferee 1 or the principal a specified foreign retiree? Yes ☐ No ☐

If transferee 1 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)

Part E—Transferee 2 details (buyer)

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							
Name of trust (if acting as trustee)	<input type="text"/>													
ACN <input type="checkbox"/>	ARBN <input type="checkbox"/> <table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>													

Current postal address

Address	<input type="text"/>		
	<input type="text"/>		
Suburb	<input type="text"/>	State	<input type="text"/>
Country	<input type="text"/>	Postcode	<input type="text"/>

Transferee 2 contact details

Name	<input type="text"/>		
Mobile number	<input type="text"/>	Phone number	<input type="text"/>
Email address	<input type="text"/>		

Occupation date

When will transferee 2, as owner, first occupy the residence as their home?

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

Leave blank if no concession is being claimed.

Claim type

Which home concession is transferee 2 claiming? Select one.
(Refer to the guide for eligibility criteria.)

Home ☐ First home ☐ First home (new home) ☐ No concession ☐

Interest acquired

What interest did transferee 2 hold in the property before the transaction? Enter 0 if no prior ownership or a fraction if part-owned (e.g. 1/2).

What interest will transferee 2 hold in the property after the transaction? Enter 1 if the transferee will be the sole owner or a fraction if ownership will be shared (e.g. 1/2).

Non-Australian entity

Is transferee 2 a non-Australian entity? Yes ☐ Transferee 2 must complete an identity details annexure.
No ☐

Additional foreign acquirer duty (AFAD)

Is transferee 2 a foreign person? Yes ☐ No ☐

Is transferee 2 an agent who is a foreign person, acting for a principal? Yes ☐ No ☐

Is the principal a foreign person? Yes ☐ No ☐

If you answered 'yes' to any of the above AFAD questions, provide the value of the entire property to be used for residential purposes.

\$

Is transferee 2 or the principal a specified foreign retiree? Yes ☐ No ☐

If transferee 2 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)

Part F—Notification obligations

You must notify the Commissioner of State Revenue within 28 days by completing a notice for reassessment—home, first home, first home (new home) or first home vacant land concessions (Form D2.4) if you claim a concession and any of the following occurs:

- You do not occupy the existing residence as your home within 12 months of the transfer date.
- The previous owner does not move out within 6 months.
- The existing tenants do not move out after their lease expires or within 6 months, whichever is earlier.
- Before occupying the residence as your home, you sell, transfer, lease or otherwise grant exclusive possession to another person to either all or part of the property (including a room).
- Within 12 months of occupying the residence as your home, you sell, transfer, lease or otherwise grant exclusive possession to another person of all of the property.
- Within 12 months of occupying the residence as your home, you lease or otherwise grant exclusive possession to another person of part of the property, if the arrangement started before 10 September 2024.
- You demolish or remove the existing residence without living there first.
- You change the portion of land used for residential purposes after building the residence (for first home (new home) concessions from 1 May 2025).
- You are a specified foreign retiree and lease or otherwise grant exclusive possession of part of the property (including a room) after moving in, and the lease arrangement started before 10 September 2024 or from 6 December 2024.

Failing to notify is an offence—penalties apply.

Part G—Declaration by transferees

All transferees claiming a concession must sign this section. Attach an additional page as an annexure if more than 2 transferees are claiming a concession.

I declare that:

- I have read the guide and I am satisfied that I am eligible to claim a home, first home or first home (new home) concession.
- I have read and understood the notification obligations at Part F.
- To the best of my knowledge, the information supplied in this form and any document supplied in support of it is true and correct.
- I understand that it is an offence to give the Commissioner documents or information that are false and misleading and that doing so may result in prosecution under sections 122 and 123 of the *Taxation Administration Act 2001*.
- I understand that if I fail to comply with my notification obligations, my transfer duty liability may be later reassessed and I will be required to pay any associated penalty tax and unpaid tax interest.

	Transferee 1	Transferee 2																
Signature	<input type="text"/>	<input type="text"/>																
Name	<input type="text"/>	<input type="text"/>																
Date	<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	<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											
D	D	M	M	Y	Y	Y	Y											
Witness* name and address	<input type="text" value="Name"/>	<input type="text" value="Name"/>																
	<input type="text" value="Street no."/>	<input type="text" value="Street no."/>																
	<input type="text" value="Street name"/>	<input type="text" value="Street name"/>																
	<input type="text" value="Suburb/town"/>	<input type="text" value="Suburb/town"/>																
	<table><tr><td>State</td><td>Postcode</td></tr></table>	State	Postcode	<table><tr><td>State</td><td>Postcode</td></tr></table>	State	Postcode												
State	Postcode																	
State	Postcode																	
Witness signature	<input type="text"/>	<input type="text"/>																

*Witness must not be a transferee or spouse of a transferee, and must not be related to the transferee.

For registered self assessors only:

Client number

Transaction number

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

Visit qro.qld.gov.au for information about duties and other state taxes.