

# FORM QRO—D3.3

Version 4—Effective October 2023

*Duties Act 2001* Sections 177 and 246H

## Guide to completing a landholder duty statement



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

### Am I required to complete a landholder duty statement?

You are required to complete and lodge a landholder duty statement (Form QRO—D3.3) and pay duty if you have made a relevant acquisition in a landholder under the *Duties Act 2001*.

**Note:** This form includes questions relating to additional foreign acquirer duty (AFAD).

You make a relevant acquisition when you acquire:

- a significant interest in a landholder
- an interest that, when aggregated with interests held or acquired by you and related persons, results in significant interest in a landholder
- a further interest in a landholder, if you or related persons already hold a significant interest in a landholder and landholder duty was imposed on the acquisition of that interest.

A landholder is an unlisted corporation, listed corporation or listed unit trust that has land-holdings in Queensland with an unencumbered value of \$2,000,000 or more.

A significant interest is an interest of 50% or more in a private landholder or an interest of 90% or more in a public landholder.

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### What are my obligations?

You are required to lodge a landholder duty statement in relation to any relevant acquisition with Queensland Revenue Office within 30 days after the relevant acquisition is made. We will then issue an assessment of the landholder duty payable.

Send the form and your documents to GPO Box 2593, Brisbane Qld 4001.

You are also required to retain any records that verify your liability for duty for 5 years. We have an active compliance program and may undertake an audit of this matter in the future.

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### How to complete a landholder duty statement

This form has 6 parts (labelled A to F) and questions within each part numbered individually. You only need to complete Part B of this form if there is more than 1 acquirer. When completing this form, print or type all responses in boxed spaces and tick appropriate boxes. If there is insufficient space, attach additional forms or pages.

#### Parts A & B

Provide the full name, ABN, postal address and client number, if available, for you and any other acquirers. If you have received correspondence from us in the past, your client number may be contained in that correspondence.

You will need to advise if the acquirer is a foreign person—that is, a foreign individual, foreign corporation or trustee of a foreign trust. 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).

## Part C

### Question 7—Contact person

Provide the details of the person that we should contact in relation to this statement.

### Question 8—Relationship

Describe how you and any other acquirers are related, if applicable. Refer to the ‘Meaning of terms’ section of this guide for an explanation of how persons may be related.

## Part D

### Question 9—Relevant acquisition date

Provide the date on which you made the relevant acquisition. If the relevant acquisition comprises aggregated interests that you or related persons acquired or held, please state the most recent date on which an interest was acquired.

### Question 10—Interest acquired

You acquire an interest in a landholder if you have an entitlement as a shareholder or unit holder to a distribution of the landholder’s property on winding up or termination. In calculating the total interest acquired, include all interests that you or a related person acquired or held in the landholder as at the date of the relevant acquisition. If the interest acquired is an increase on a previously dutiable significant interest, only include the further increase acquired.

### Question 11—Details of other interests

Provide details of all acquisitions you or related persons have made in the landholder before the date of the relevant acquisition. Include the date of the acquisition and what interest was acquired. If the interest acquired was an excluded interest or was acquired as part of an exempt acquisition, tick the appropriate box. You must also provide evidence to substantiate the excluded interest or exemption claim. Refer to the ‘Meaning of terms’ section of this guide for an explanation as to when an interest is an excluded interest and when an exempt acquisition occurs.

### Question 12—Duty paid for the relevant acquisition

Landholder duty on the relevant acquisition is reduced by the amount of corporate trustee duty, transfer duty for trust acquisitions or marketable securities, or mortgage duty paid for the acquisition. To claim a deduction, state the amount of duty paid and provide evidence of the duty that has been paid when lodging this form. Suitable evidence includes a stamping or endorsement reference or copy of the stamped document.

## Part E

### Question 13—Details of landholder

Provide the details of the landholder in which the relevant acquisition has been made. Complete either A, B or C depending on whether the landholder is an unlisted corporation, a listed corporation or a listed unit trust.

### Question 14—Subsidiaries of landholder

Provide the details of each of the subsidiaries of the landholder as at the date of the relevant acquisition. Include the name of the subsidiary, the name of the trustee of the subsidiary if the subsidiary is a trust, and the interest that the landholder holds in the subsidiary. Refer to the ‘Meaning of terms’ section of this guide for an explanation as to when a corporation or trust will constitute a subsidiary of a landholder.

### Question 15—Unencumbered value of Queensland land-holdings

State the unencumbered value of the landholder’s land-holdings in Queensland at the date of the relevant acquisition. The unencumbered value of land-holdings held by subsidiaries of the landholder must be included. Land-holdings include:

- the landholder’s interest in land and anything attached to the land that may be separately owned from the land, even if it is the subject of a purchase agreement or sale agreement made by the landholder
- rights held by the landholder that relate to or affect the use of the landholder’s land and other land, and enhance the value of the landholder’s land.

Land-holdings do not include security interests or an interest in a trust.

A full valuation of all land-holdings and attachments to the land must be provided when lodging this form.

### Question 16—Additional foreign acquirer duty (AFAD)

If the land-holdings in Queensland include AFAD residential land, provide the unencumbered value of the AFAD residential land.

## Question 17—Details of Queensland land-holdings

Provide the details for each of the landholder's land-holdings in Queensland at the date of the relevant acquisition. Include the description for each land-holding (e.g. lot and plan, mining lease number, mineral development licence number), the name of the corporation or trust that holds the land-holding (i.e. the landholder or its subsidiary) and the land-holding's unencumbered value.

### Meaning of terms

#### AFAD residential land

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 section 232 of the Duties Act.)

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.

#### Excluded interest

An interest is an excluded interest if it is:

(a) for a private landholder

- (i) an interest held by the person and/or a related person, on or before the day that is three years before the relevant acquisition, unless the relevant acquisition was made as part of an arrangement, and the arrangement includes the interest most recently acquired as part of the relevant acquisition
- (ii) an interest that was acquired at a time when the private landholder did not hold land in Queensland
- (iii) an interest acquired before 1 July 2011 at a time when the corporation was not a land rich corporation under the previous land rich provisions.

(b) for a public landholder

- (i) an interest that was acquired before 1 July 2011
- (ii) an interest that was acquired at a time when the public landholder did not hold land in Queensland.

#### Exempt acquisition

The situations in which an exempt acquisition occurs are outlined in sections 189 to 195 of the Duties Act.

#### Foreign person

Each of the following is a foreign person:

- a foreign individual (i.e. an individual other than an Australian citizen or permanent resident)
- a foreign corporation
  - a corporation incorporated outside Australia
  - a corporation in which foreign persons have a controlling interest of at least 50%
- the trustee of a foreign trust. A trust is a foreign trust if at least 50% of its interests in the trust are trust interests of
  - foreign individuals
  - foreign corporations
  - foreign trustees
  - related persons of any of the above, including partners in a partnership.

#### Interest

For a person to acquire an interest in a landholder, the person must have an entitlement as a shareholder or unit holder to a distribution of the landholder's property on its winding up or termination.

## **Member**

A member of a person's family, means the person and each of the following:

- (a) the person's spouse (includes a defacto partner)
- (b) the parents of the person or the person's spouse
- (c) the grandparents of the person or the person's spouse
- (d) a brother, sister, nephew or niece of the person or the person's spouse
- (e) a child, stepchild or grandchild of the person
- (f) the spouse of anyone mentioned in (d) or (e) above.

## **Private landholder**

A private landholder is a landholder that is an unlisted corporation.

## **Public landholder**

A public landholder is a landholder that is a listed corporation or listed unit trust.

## **Related person**

An acquirer is a related person of another person if the following apply.

- (a) Individuals—if they are members of the same family
- (b) Individual and a corporation—if the individual or a family member:
  - is a majority shareholder, director or secretary of the corporation
  - is a majority shareholder, director or secretary of the corporation's related body corporate (such as a holding company or a subsidiary)
  - holds a majority interest in the corporation or related body corporate
- (c) Individual and a trustee—if the individual, or a related person under items (a)—(g), is a beneficiary of the trust
- (d) Corporations—if they are related bodies corporate
- (e) Corporation and a trustee—if the corporation, or a related person under items (a)—(g), is a beneficiary of the trust
- (f) Trustees:
  - if there is a person who is a beneficiary of both trusts
  - if a person is a beneficiary of one trust, and a related person under items (a)—(g) is a beneficiary of the other trust
- (g) The persons acquire an interest in a corporation and the acquisitions form, evidence, give effect to or arise from what is substantially one arrangement.

However, persons are not related persons if their interests were acquired or will be used independently, and were not acquired or will not be used for a common purpose.

## **Relevant acquisition**

A person makes a relevant acquisition if the person acquires:

- (a) a significant interest in a landholder
- (b) an interest that, when aggregated with interests acquired or held by the person and related persons, results in a significant interest in a landholder
- (c) a further interest in a landholder, if the person or related persons already hold a significant interest in the landholder and landholder duty was imposed on the acquisition of that interest.

## **Significant interest**

A significant interest is:

- (a) in the case of a private landholder—an interest of 50% or more.
- (b) in the case of a public landholder—an interest of 90% or more.

## Subsidiary

A corporation will be a subsidiary of another corporation (the holding entity) if, under the Corporations Act, it is a subsidiary of the holding entity.

A corporation will be a subsidiary of a listed unit trust (also the holding entity) if it would be a subsidiary of the trust under the Corporations Act if Chapter 1, Part 1.2, Division 6 of that Act was applied:

- (a) as if a reference to a body corporate includes a reference to a trustee of a listed unit trust
- (b) as if section 48(2) and (3) of the Corporations Act did not apply, to the extent the section disregards shares held or a power exercisable only in a fiduciary capacity
- (c) with any other necessary changes.

A trustee of a trust will be a subsidiary of a holding entity if the holding entity or a subsidiary of the holding entity, under any of the subsections of section 166 of the Duties Act, is a beneficiary of the trust (a relevant trust).

A corporation will be a subsidiary of a holding entity if it is a corporation in which:

- (a) the trustee of a relevant trust has an interest of 50% or more
- (b) an interest of 50% or more is held on trust and the trustee of a relevant trust is a beneficiary of that trust.

A corporation or trustee of a trust will be a subsidiary of a holding entity if, under section 166(1) or (2) of the Duties Act, it is a subsidiary of a subsidiary of the holding entity.

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.

Queensland Revenue Office  
GPO Box 2593  
Brisbane Qld 4001

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

Ph: 1300 300 734

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

# FORM QRO—D3.3

Version 4—Effective October 2023

Duties Act 2001 Sections 177 and 246H



## Landholder duty statement

### About this form

Complete this form if you have made a relevant acquisition in a landholder under the *Duties Act 2001*.

Note: This form includes questions relating to additional foreign acquirer duty (AFAD).

Before you begin, you should read the 'Guide to completing a landholder duty statement' to make sure that you understand your obligations and the meaning of terms used in this form.

### Part A—Acquirer 1

#### 1. Name

Name

Client number

ABN

#### 2. Foreign acquirer

You are a foreign acquirer if you are a foreign individual, foreign corporation or trustee of a foreign trust.

Is the acquirer a foreign person? Yes  No

If the acquirer 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)

#### 3. Contact details

Correspondence address

C/o

Unit/Flat/Building

House no./Street  
address/PO Box

Suburb

State

Postcode

Mobile number

Phone number

Email address

## Part B—Acquirer 2

Complete this part if there is more than one acquirer.

### 4. Name

Name

Client number

ABN

### 5. Foreign acquirer

You are a foreign acquirer if you are a foreign individual, foreign corporation or trustee of a foreign trust.

Is the acquirer a foreign person? Yes  No

If the acquirer 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)

### 6. Contact details

Correspondence address

C/o

Unit/Flat/Building

House no./Street  
address/PO Box

Suburb

State

Postcode

Mobile number

Phone number

Email address

## Part C—Other acquirer details

### 7. Contact person details

Name

Telephone number

**8. Relationship**

If there is more than 1 acquirer, are the acquirers related persons?

Yes  No

If 'yes', how are they related?

**Part D—Your relevant acquisition**

**9. Relevant acquisition date**

When did you make the relevant acquisition?

**10. Interest acquired**

What was the total interest held by you and any related person in the landholder at the date of the relevant acquisition?

%

What was the total interest held by each foreign acquirer at the date of the relevant acquisition?

Name of foreign acquirer	Interest held
	%
	%
	%

What was the total number of shares or units on issue in the landholder on the date of the relevant acquisition?

**11. Details of other interests**

List the prior acquisitions made in the landholder (including by related persons).

Date of acquisition	Interest acquired				
/ /	%	<input type="checkbox"/>	Excluded interest	<input type="checkbox"/>	Exempt acquisition
/ /	%	<input type="checkbox"/>	Excluded interest	<input type="checkbox"/>	Exempt acquisition
/ /	%	<input type="checkbox"/>	Excluded interest	<input type="checkbox"/>	Exempt acquisition
/ /	%	<input type="checkbox"/>	Excluded interest	<input type="checkbox"/>	Exempt acquisition
/ /	%	<input type="checkbox"/>	Excluded interest	<input type="checkbox"/>	Exempt acquisition

Evidence substantiating an excluded interest or exemption claim must be provided when lodging this form.



## 12. Duty paid for the relevant acquisition

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State the amount of the following duty already paid for the relevant acquisition, or the transactions comprising the relevant acquisition.

Corporate trustee duty	\$ <input type="text"/>
Transfer duty for trust acquisitions	\$ <input type="text"/>
Transfer duty for marketable securities	\$ <input type="text"/>
Mortgage duty	\$ <input type="text"/>

## Part E—Landholder

### 13. Duty paid for the relevant acquisition

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Provide the details of the landholder in A, B or C below.

A. Landholder is an unlisted corporation.

Name of corporation	<input type="text"/>
ABN/ACN	<input type="text"/>
Registered address	<input type="text"/>

B. Landholder is a listed corporation.

Name of corporation	<input type="text"/>
ABN/ACN	<input type="text"/>
Registered address	<input type="text"/>
Recognised exchange on which shares are quoted	<input type="text"/>

C. Landholder is a listed unit trust.

Name of unit trust	<input type="text"/>
ARSN (if applicable)	<input type="text"/>
Name of trustee	<input type="text"/>
ABN/ACN (if applicable)	<input type="text"/>
Address of trustee (registered address if trustee is a company)	<input type="text"/>
Recognised exchange on which units are quoted	<input type="text"/>

#### 14. Subsidiaries of landholder

State the details of each subsidiary of the landholder.

	Subsidiary 1	Subsidiary 2	Subsidiary 3
Name			
Name of trustee (if subsidiary is a trust)			
ABN/ACN			
Registered address			
Interest held by landholder	%	%	%

#### 15. Unencumbered value of Queensland land-holdings

A full valuation of all land-holdings and attachments to the land must be provided when lodging this form. State the unencumbered value of the land-holdings of the landholder in Queensland at the date of the relevant acquisition (including land-holdings of subsidiaries).

\$

#### 16. Additional foreign acquirer duty (AFAD)

Do the land-holdings in Queensland include AFAD residential land?

Yes  Value of AFAD residential land \$

No

#### 17. Details of Queensland land-holdings

State the details of each of the land-holdings of the landholder in Queensland as at the date of the relevant acquisition (including land-holdings of subsidiaries). Where the land-holdings involve land, provide the property description for each lot and confirm if the lot is AFAD residential land.

Description	Entity that holds land-holdings	Unencumbered value	AFAD residential land (Yes or No)
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

## Part F—Declaration

I declare that:

- I have read the guide to this form.
- I am authorised by the acquirer/s to make this declaration on their behalf.
- The information supplied on this form is true and correct.
- I understand it is an offence under sections 122 and 123 of the *Taxation Administration Act 2001* to give a document containing information, or state anything, to the Commissioner that is known, or should reasonably be known, to be false or misleading in a material particular.

Authorised person's signature  Date

Authorised person's name

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Queensland Revenue Office  
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Ph: 1300 300 734

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