

# FORM QRO—D3.4

Version 1—Effective 21 September 2012

Duties Act 2001 Section 643



Queensland  
Government

## Notice for reassessment of landholder duty—exploration authorities

Complete this form if, during the retrospectivity period, you made a relevant acquisition in a landholder that has land-holdings that include an exploration authority, and landholder duty was assessed on the relevant acquisition without regard to the value of the exploration authority.

When you have completed this form you must send it to Queensland Revenue Office, together with:

1. the Form QRO—D3.3 landholder duty statement for the relevant acquisition
2. any documents relating to the relevant acquisition  
and
3. a valuation or other independent evidence of value of the exploration authorities.

### Part A—Acquirer details

#### 1. Name

Name

Client number

ABN

#### 2. Your contact details

Correspondence address

C/o

Unit/Flat/Building

House no./Street  
address/PO Box

Suburb

State

Postcode

Telephone number

Email address

(if available)

### Part B—Transaction details

#### 3. Assessment details

What was the assessment number of the original landholder duty assessment?

#### 4. Transaction date

What is the date of the relevant acquisition?

#### 5. Landholder duty paid

How much landholder duty was paid?

\$

The total landholder duty  
paid by all parties



## Guide to completing a Notice for reassessment of landholder duty—exploration authorities

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

### Am I required to complete a *Notice for reassessment of landholder duty—exploration authorities*?

You are required to complete and lodge this Form QRO—D3.4 if, during the retrospectivity period, you made a relevant acquisition in a landholder that has land-holdings that include an exploration authority, and landholder duty was assessed on the relevant acquisition without regard to the value of the exploration authority.

An exploration authority, as defined in Schedule 6 of the *Duties Act 2001*, means:

- an authority to prospect under the *Petroleum Act 1923* or *Petroleum and Gas (Production and Safety) Act 2004*
  - an exploration permit or prospecting permit under the *Mineral Resources Act 1989*
  - a geothermal exploration permit under the *Geothermal Energy Act 2010*
- or
- a GHG exploration permit under the *Greenhouse Gas Storage Act 2009*.

The retrospectivity period is the period commencing 10.30am on 13 January 2012 ('start time') and ending 20 September 2012.

Only lodge this Form QRO—D3.4 if landholder duty was previously assessed on the relevant acquisition, but the value of the exploration authorities was excluded from the value of land-holdings.

Where a liability for landholder duty only arises due to the retrospective operation of the *Fiscal Repair Amendment Act 2012* (for example, if the transaction only involves exploration authorities), you are required to lodge a Form QRO—D3.3 and not this Form QRO—D3.4.

---

### What are my obligations?

You are required to complete and lodge this form, along with the Form QRO—D3.3 landholder duty statement, any documents relating to the relevant acquisition and a valuation prepared by a registered valuer or other independent evidence of value of each of the exploration authorities held by the landholder, by 22 October 2012.

If you comply with the lodgement requirements, you will not be liable for penalty tax on the increase in duty to the extent that any additional duty assessed is attributable to a land-holding that is an exploration authority.

If you comply with the lodgement requirements, you will not be liable for unpaid tax interest ('UTI') until the due date for the reassessment notice, to the extent that any additional landholder duty assessed is attributable to an exploration authority.

To the extent that any duty payable and unpaid is not attributable to an exploration authority, UTI will accrue on and from the UTI start date for the original assessment.

If you do not comply with the lodgement requirements, the UTI start date will be the date that is the same number of days before the due date for the reassessment as the number of days in the periods of noncompliance.

---

### How to complete a Notice for reassessment of landholder duty—exploration authorities

This form has 3 parts (labelled A–C) and smaller questions within each part numbered individually. When completing this form, please print or type all responses in boxed spaces and tick appropriate boxes. If there is insufficient space, please attach additional forms or pages.

#### Question 7—Exploration authority

The Tenure type and Tenure number for the exploration authority will be shown on documents issued by or lodged with the Department of Resources for the exploration authority, such as an application for assignment, or a grant document.

Queensland Revenue Office is collecting the information on this form for the purposes of administering state revenue. This is authorised by the *Duties Act 2001*. Your personal information will not be disclosed without your consent, except in circumstances outlined in the *Taxation Administration Act 2001* or as otherwise authorised by law.

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.