

## Tax equivalents return—Schedules



## Tax equivalents return—Schedule A: Transfer duty

Client name

\_\_\_\_\_

Client number

\_\_\_\_\_

List details of dutiable transactions for transfer duty (e.g. land in Queensland or Queensland business assets acquired by your organisation during the return period).

No.	Date acquired	Type of dutiable property (e.g. land in Qld or Qld business assets)	Land description / Type of business assets (Provide lot number, plan type, plan number and title reference if land)	Consideration or value	Duty equivalent
				Total	\$

The rates of duty for the calculation of the transfer duty equivalent are located in schedule 3 of the *Duties Act 2001*.

## Tax equivalents return—Schedule B: Insurance duty (General insurance and accident insurance)

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List details of the insurance policies entered into by your organisation during the return period.

No.	Date of policy or renewal	Policy number	Insurer	Insured (if not your organisation)	Premium	Duty equivalent
					Total	\$

The rates of duty for the calculation of the insurance duty equivalent are located in section 362 of the *Duties Act 2001*.

General insurance is any kind of insurance that is applicable to either or both of the following:

- property in Queensland
- a risk, contingency or event concerning an act or omission that in the normal course of events may happen wholly or partly in Queensland.

Accident insurance is accident insurance under the *Workers' Compensation and Rehabilitation Act 2003*.

## Tax equivalents return—Schedule C: Vehicle registration duty

Client name

Client number

List details of motor vehicle registrations applied for by or transferred to your organisation during the return period.

No.	Date of application or transfer	Registration number	Special/Hybrid Number of rotors/ cylinders	Dutiable value	Duty equivalent
				Total	\$

Refer to section 378 of the *Duties Act 2001* for the meaning of dutiable value.

The rates of duty for the calculation of the vehicle registration duty equivalent are located in sections 382 and 383 of the *Duties Act 2001*.

## Tax equivalents return—Schedule D: Land tax

Client name

Client number

List details of landholdings of your organisation during the return period.

Real property description	Address of property	Relevant unimproved value	Dutiable value	
		Total	\$	\$

Land tax is calculated on the total of the relevant unimproved values of all landholdings.

If you are unable to calculate the amount of land tax equivalents by reference to the table of rates contained in section 9 of the *Land Tax Act 1915*, QRO will advise the amount payable following lodgement of this return. Land tax rates are available at [qro.qld.gov.au](http://qro.qld.gov.au).

Where parcels of land which are controlled or used by your organisation are not held in freehold, but would normally be held in freehold if used for similar purposes by a comparable private owner, those parcels are deemed to be freehold for the purposes of determining land tax equivalents payable.

## Tax equivalents return—Schedule E: Payroll tax

Client name

Client number

List details of taxable wages paid by your organisation during the return period.

Taxable wages	\$
Deduction (If applicable)	\$
Amount at which tax equivalents are payable	\$
Tax equivalent payable for the financial year ending 30 June	\$

The rates of payroll tax for the calculation of the tax equivalent are located in section 10 of the *Payroll Tax Act 1971*.

Queensland Revenue Office is collecting the information on this form for the purposes of administering state revenue. This is authorised under legislation administered by this office. Any personal information will not be disclosed unless authorised by law.

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Visit [qro.qld.gov.au](http://qro.qld.gov.au) for information relating to state taxes.