

Annexure B to FORM QRO—D12.6

Exemptions under various sections or Acts

Version 2—Effective 1 May 2025

Duties Act 2001 section 455A

Land Tax Act 2010 section 78(3)

Taxation Administration Act 2001 section 113D(1)



Complete this annexure if one of the listed exemptions applies to the dutiable transaction. Supporting documentation must be retained. The guide to Form D2.2 contains references to the documents that must be retained. A transaction that is exempt from transfer duty will be exempt from AFAD where applicable.

Select the appropriate exemption that applies to this transaction.

Tick	Description	Duties Act	Evidence required
<input type="checkbox"/>	Change of trustee	s.117	Statutory declaration available from gro.qld.gov.au/forms
<input type="checkbox"/>	Trust acquisition or surrender in family trust	s.118	
<input type="checkbox"/>	Trust acquisition or surrender in superannuation fund	s.119	✓
<input type="checkbox"/>	Trust acquisition or surrender for membership of particular unincorporated association	s.120	✓
<input type="checkbox"/>	Trust acquisition or surrender for dutiable property comprising only existing rights	s.121	✓
<input type="checkbox"/>	Deceased person's estate	s.124	✓
<input type="checkbox"/>	Particular vestings of dutiable property	s.125	Copy of will or court order
<input type="checkbox"/>	Transfer by direction to custodian of superannuation entity	s.130A	
<input type="checkbox"/>	Other transfers of fund property to eligible superannuation entities	s.130B	✓
<input type="checkbox"/>	Dealings under <i>Land Act 1994</i>	s.136	
<input type="checkbox"/>	Mandatory buyback under <i>Retirement Villages Act 1999</i> (RVA)	s.141A	Contract under s.63A of the RVA
<input type="checkbox"/>	Change of tenure	s.143	
<input type="checkbox"/>	Transfer to state for public or community purposes	s.145	
<input type="checkbox"/>	Surrender of lease	s.147	✓
<input type="checkbox"/>	Debt factoring agreements	s.149	✓
<input type="checkbox"/>	Particular residences	s.151	Statutory declaration available from gro.qld.gov.au/forms
<input type="checkbox"/>	To correct a clerical error in previous dutiable transaction other than where there is an error in the property description	s.152	<ul style="list-style-type: none"> • A covering letter setting out facts and circumstances • Statutory declarations by all parties • Any other evidence to establish the facts
<input type="checkbox"/>	Matrimonial and de facto relationships	s.424	
<input type="checkbox"/>	State	s.426	
<input type="checkbox"/>	Instruments and transactions under <i>Housing Act 2003</i>	s.429	
<input type="checkbox"/>	Instruments and transactions under other Acts	s.430 (b)&(c)	
<input type="checkbox"/>	<i>Queensland Investment Corporation Act 1991</i>	s.431	
<input type="checkbox"/>	Court order made under Part VIII of the <i>Family Law Act 1975</i> (Cwlth)	s.90 (FLA)	Original or certified copy of court order
<input type="checkbox"/>	Financial and other agreements under the Family Law Act	s.90L (FLA)	Original or certified copy of court order

Tick	Description	Duties Act	Evidence required
<input type="checkbox"/>	Certain instruments not liable for duty under the Family Law Act	s.90WA (FLA)	Original or certified copy of court order

Exemptions listed below can only be selected if specific approval has been given under your notice of registration as a self assessor.

<input type="checkbox"/>	Dealings under the <i>Aboriginal Land Act 1991</i> or the <i>Torres Strait Islander Land Act 1991</i>	s.131	
<input type="checkbox"/>	Other Acts—exempt other Acts		

Transactions to which an exemption applies, other than an exemption listed here, cannot be self assessed.

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*.

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