

Annexure A to FORM QRO—D12.6

Aggregation of transactions under section 30

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 this is the second or further transaction that forms part of an arrangement that includes other dutiable transactions that are to be aggregated under section 30 of the *Duties Act 2001*. Copies of any previously stamped transactions must be retained on file.

The first transaction in the arrangement will be assessed at normal duty rates. The duty calculation on each additional transaction in the arrangement will follow the process outlined below.

1. List the transactions that comprise this aggregation (attach a schedule if space insufficient).

Transaction number	Unencumbered value	Duty (excluding additional foreign acquirer duty) already paid? (Yes/No) If yes, provide transaction number.	Duty amount previously paid
			\$
			\$
			\$
			\$
2. Total unencumbered value of all the aggregated transactions \$		3. Total duty previously accounted for (excluding additional foreign acquirer duty payable) \$	

4. Are any of the aggregated transactions claiming a home, first home, first home (new home) or first home vacant land concession?

Yes Enter the total unencumbered value for the residential land on which a home, first home, first home (new home) or first home vacant land concession is being claimed (do not include non-residential land).

\$

No Go to step 6.

Note: Aggregated transactions (s.30) must be sent to the Commissioner of State revenue for assessment where:

- more than one home concession is being claimed
- partial interest is being transferred with a concession
- an exemption is being claimed.

5. Select the concession types that apply to the transaction noted at 4 and enter the interest being acquired as a fraction (e.g. 1/2, 1/3, 1/4 or 1). (The totals of the interests acquired including the 'no concession' interest must equal 1.)

<input type="checkbox"/> Total interest acquired for home concession	<input style="width: 100px; height: 20px;" type="text"/>
<input type="checkbox"/> Total interest acquired for first home concession	<input style="width: 100px; height: 20px;" type="text"/>
<input type="checkbox"/> Total interest acquired for first home (new home) concession	<input style="width: 100px; height: 20px;" type="text"/>
<input type="checkbox"/> Total interest acquired for first home vacant land concession	<input style="width: 100px; height: 20px;" type="text"/>
<input type="checkbox"/> Total interest acquired for no concession claimed	<input style="width: 100px; height: 20px;" type="text"/>

6. Total consideration (as noted at 2)
(All assessments included in aggregation, including this assessment) \$

7. Total unencumbered value of non-residential land
(The amount noted at 6, less the amount noted at 4) \$

(This amount must be entered into the QRO calculator.)

8. Duty payable on the total value listed at 6
(Attach a QRO calculator report printout to this page.) \$

(Excluding additional foreign acquirer duty payable)

9. Duty previously accounted for in aggregation
(Total duty of previously stamped transactions, if any) \$

(Excluding additional foreign acquirer duty payable)

10. Duty payable (The amount noted at 8, less the amount noted at 9)	\$
11. Additional foreign acquirer duty payable	\$
12. Unpaid tax interest (UTI owed on the amount noted at 10 and 11)	\$
13. Transaction liability (Total of 10, 11 and 12)	\$

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