

FORM QRO—D4.8

Guide to claiming the additional foreign acquirer duty concession for eligible build-to-rent developments

Version 1—Effective 28 August 2023



Duties Act 2001 sections 245H and 245I
Land Tax Act 2010 section 78(3)
Taxation Administration Act 2001 section 113D(1)

Keep this guide for future reference. It contains important information about the concession and your obligations after you receive the concession.

Application of Chapter 4, Part 4AA *Duties Act 2001*

Chapter 4, Part 4AA of the *Duties Act 2001* provides a concession for additional foreign acquirer duty (AFAD) for particular transactions relating to land used, or to be used, for an eligible build to rent (BTR) development as defined in the *Land Tax Act 2010*.

Chapter 4, Part 4AA of the *Duties Act* applies to your transaction if it:

- is the transfer, or agreement for the transfer, of dutiable property that is AFAD residential land and
- was entered into on or after 1 July 2023.

Chapter 4, Part 4AA of the *Duties Act* does not apply if:

- the transaction replaces a transfer, or agreement for the transfer, that included the dutiable property and was made before 1 July 2023
- you had an option to purchase the dutiable property, or the transferor had an option to require you to purchase the dutiable property, that was granted before 1 July 2023 and exercised on or after 1 July 2023
- another arrangement was made before 1 July 2023, the sole or main purpose of which was to defer the making of the transfer or agreement until 1 July 2023 or later so a concession under this part would apply in relation to the relevant transaction.

The concessions that are available are set out in sections 245F and 245G of the *Duties Act*.

Section 245H of the *Duties Act* states you must apply for a concession in the approved form.

If your application for the concession is approved, the dutiable value of the AFAD residential land will be discounted by 100%.

Section 245I of the *Duties Act* states you may apply to the Commissioner of State Revenue for a ruling on whether the concession set out in section 245F will apply in relation to a proposed transaction. The application must be in the approved form and must be supported by the required information to enable the Commissioner to make a ruling on the application.

Despite receiving a ruling under section 245I of the *Duties Act*, a concession may not apply to the transaction if any of the circumstances in section 245J(3) of the *Duties Act* apply.

Eligibility

You must determine which BTR concession category applies to you. All transferees must claim the same concession category.

Land to be used for eligible BTR development (All requirements must be met.)	Land used for eligible BTR development (All requirements must be met.)	No concession
<ul style="list-style-type: none">• You are a foreign acquirer.• A BTR development is not located on the land at the time your liability for transfer duty on the relevant transaction arises.• You will construct a BTR development on the land on or before 30 June 2030.• You will use the land and the BTR development in a way that makes you eligible to obtain a BTR land tax concession in relation to the land for at least 5 consecutive financial years.• You will not transfer or subdivide the land before you have obtained a BTR land tax concession in relation to the land for:<ul style="list-style-type: none">– any financial yearor– at least 5 consecutive financial years.	<ul style="list-style-type: none">• You are a foreign acquirer.• At the time your liability for transfer duty on the relevant transaction arises:<ul style="list-style-type: none">– the land is used for an eligible BTR development and– if the eligible BTR development is a staged development, each stage of the development is a completed stage.• The transferor obtained a BTR land tax concession in relation to the land for the financial year before the acquisition year.• You will use the land and the eligible BTR development in a way that makes you eligible to obtain a BTR land tax concession in relation to the land for at least 5 consecutive financial years.• You will not transfer or subdivide the land before you have obtained a BTR land tax concession in relation to the land for at least 5 consecutive financial years.	<p>You do not meet the eligibility requirements.</p> <p>Full additional foreign acquirer duty (AFAD) will apply.</p>

Keeping the concession

Particular circumstances applying to land

You must notify us within 1 month by completing a notice of particular circumstances applying to land (Form D4.9) if you received the AFAD concession for land:

- to be used for an eligible BTR development under section 245F of the Duties Act and any of the circumstances mentioned in section 245M of the Duties Act apply in relation to the land
or
- used for an eligible BTR development under section 245G of the Duties Act and any of the circumstances mentioned in section 245N of the Duties Act apply in relation to the land.

You must ensure that the instruments that were required for the original assessment of duty for the relevant transaction are lodged with the Form D4.9 so that a reassessment of duty can be made.

Particular decisions about future use of land

You must notify us within 1 month by completing a notice of particular decisions about future use of land (Form D4.10) if you received the AFAD concession for land and section 245P of the Duties Act applies.

Eligibility to apply for a ruling

You may apply to the Commissioner of State Revenue for a ruling on whether the concession set out in section 245F of the Duties Act will apply to a transaction. To be eligible for a ruling, you must meet the following requirements:

- You propose to be a party to a transaction that would be a relevant transaction to which Chapter 4, Part 4AA of the Duties Act applies.
- You propose to construct a BTR development on the land on or before 30 June 2030 and use the land and the BTR development in a way that makes you eligible to obtain a BTR land tax concession in relation to the land for at least 5 consecutive financial years.
- You have applied for a ruling under section 58T of the Land Tax Act on whether, if the proposed development is carried out, your liability for land tax for a financial year will be assessed on the basis that a BTR land tax concession under section 58B of that Act applies in relation to the land.

Completing this form

This form has 6 parts (labelled A to F). If there are more than 2 transferors or transferees, attach additional pages with details for Parts B, C and F where applicable. All transferees claiming a concession must sign at Part F.

Part C of the form outlines the types of supporting documentation you will need to submit with your application.

Ensure all your contact details are provided—we may need to discuss your claim with you.

Identity details annexure

Each non-Australian transferor and transferee must complete an identity details annexure. The identity details annexure is available from publications.qld.gov.au.

You are not required to complete an identity details annexure if you are applying for a ruling.

Lodging documents

You must lodge the Form D4.8 and supporting documentation with the Commissioner of State Revenue for assessment (if you are applying for a concession) or ruling. Send the form and your documents to GPO Box 2593, Brisbane Qld 4001. You will be notified by email or text message when your documents are received.

Meaning of terms

AFAD residential land

AFAD residential land is land in Queensland that is or will be used solely or primarily for residential purposes, including:

- established homes and apartments
- vacant land upon which a home or apartment will be built
- land for development for residential use, such as
 - smaller unit block developments
 - housing subdivisions
 - major developments with a residential component
- buildings refurbished, renovated or extended for residential use.

Other types of residential property, such as retirement villages and student accommodation, are considered on a case-by-case basis.

For the full definition, see s.232 of the Duties Act.

BTR land tax concession

A BTR land tax concession is a concession that applies to land used for an eligible BTR development under s.58B of the Land Tax Act.

Build-to-rent development

A build-to-rent development is 1 or more buildings that:

- are located on the same parcel
- are constructed or substantially renovated for the purpose of providing multiple dwellings to be occupied under residential tenancy agreements
and
- first become suitable for occupation during the period starting on 1 July 2023 and ending on 30 June 2030.

See s.58D of the Land Tax Act for information about build-to-rent developments.

Eligible build-to-rent development

A build-to-rent development is an eligible build-to-rent development for a financial year, if during the previous financial year it:

- was comprised of at least 50 dwellings that met certain requirements
- met the discounted rent housing requirements
and
- was used solely or primarily for residential purposes.

See s.58E of the Land Tax Act for information about eligible build-to-rent developments.

Foreign acquirer

A foreign acquirer is an acquirer who is a foreign person.

Foreign corporation

A foreign corporation is one that is incorporated outside Australia or in which foreign persons, or related persons of foreign persons, have a controlling interest of at least 50%.

Foreign individual

A foreign individual is an individual other than an Australian citizen or permanent resident.

Foreign person

A foreign person is a foreign individual, foreign corporation or trustee of a foreign trust.

Foreign trust

A trust is foreign if at least 50% of its interests are trust interests of:

- foreign individuals
- foreign corporations
- trustees of a foreign trust
- related persons of any of the above, including partners in a partnership.

Land used for an eligible BTR development

Land is used for an eligible BTR development, for a financial year, if the requirements in section 58C of the Land Tax Act are satisfied.

Non-Australian entity

A non-Australian entity refers to:

- individuals who are not Australian citizens (non-Australian individuals include permanent residents)
- companies incorporated outside Australia
- trusts with a country of tax residence that is not Australia
- other bodies (e.g. body politic, corporation sole) formed outside Australia.

Residential tenancy agreement

A residential tenancy agreement is a residential tenancy agreement to which the *Residential Tenancies and Rooming Accommodation Act 2008* applies.

Staged development

A staged development is where 1 or more buildings, or parts of buildings, located on the parcel become or are intended to become suitable for occupation at different times because development is carried out in stages.

Substantially renovated

A building is substantially renovated if:

- the building has been used wholly for purposes other than residential purposes
and
- the building is converted or redeveloped so that it becomes suitable for use for the purpose of providing multiple dwellings to be occupied under residential tenancy agreements.

See s.58D(5) of the Land Tax Act for more information.

Suitable for occupation

Suitable for occupation means a certificate of occupancy has been given for the building under the *Building Act 1975*.

More information

For more information, visit qro.qld.gov.au to:

- read public rulings on the build-to-rent concession
- learn about concessions for homes and other duty matters.

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*.

FORM QRO—D4.8

Claim for additional foreign acquirer duty concession for eligible build-to-rent developments

Version 1—Effective 28 August 2023



Duties Act 2001 sections 245H and 245I

Land Tax Act 2010 section 78(3)

Taxation Administration Act 2001 section 113D(1)

About this form

Complete this form if at least one transferee is applying for:

- the additional foreign acquirer duty (AFAD) concession for land used or to be used for an eligible build-to-rent (BTR) development
- or
- a ruling about application of the AFAD concession to a proposed transaction for land to be used for an eligible BTR development.

Before you begin, read the 'Guide to claiming the additional foreign acquirer duty concession for eligible build-to-rent developments' to ensure you are eligible for the concession or to apply for a ruling and understand your obligations.

Part E of this form sets out your notification obligations if your circumstances change.

Part A—Dutiable transaction

1. Date (only applies to applications for the concession)

Date of document

2. Dutiable transaction type

- Transfer of dutiable property
- Agreement for the transfer of dutiable property

3. Dutiable property

Land

Lot (from, if more than 1)

Lot (to, if more than 1)

Plan type

Plan number

Title reference

Part B—Transferor details

4. Transferor 1 details

Complete the details for the individual or non-individual transferor, and note if they are a trustee and non-Australian entity.

Individual

First name

Middle names

Surname

Date of birth
(if known)

D	D	M	M	Y	Y	Y	Y
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Non-individual (e.g. company, trust)

Entity name

ABN

ACN

ARBN

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Trustee

Is the transferor acting as trustee? Yes No

Trust name

Non-Australian entity

Is the transferor a non-Australian entity?

Yes Complete an identity details annexure (only applies to applications for the concession)

No

Contact details

Care of

Current street address

Suburb State

Country Postcode

Mobile number + () Phone number + ()

Email

Contact name
Provide name of person responsible for the entity (e.g. name of director or company secretary).

5. Transferor 2 details

Complete the details for the individual or non-individual transferor, and note if they are a trustee and non-Australian entity.

Individual

First name

Middle names

Surname

Date of birth (if known)

D	D	M	M	Y	Y	Y	Y
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Non-individual (e.g. company, trust)

Entity name

ABN ACN ARBN

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Trustee

Is the transferor acting as trustee? Yes No

Trust name

Non-Australian entity

Is the transferor a non-Australian entity?

Yes Complete an identity details annexure (only applies to applications for the concession)

No

Contact details

Care of	<input type="text"/>	
Current street address	<input type="text"/>	
	<input type="text"/>	
Suburb	<input type="text"/>	State <input type="text"/>
Country	<input type="text"/>	Postcode <input type="text"/>
Mobile number	+ () <input type="text"/>	Phone number + () <input type="text"/>
Email	<input type="text"/>	
Contact name	<input type="text"/>	

Provide name of person responsible for the entity (e.g. name of director or company secretary).

Part C—Transferee details

6. Transferee 1 details

Complete the details for the individual or non-individual transferee, and note if they are a trustee and non-Australian entity.

Individual

First name	<input type="text"/>								
Middle names	<input type="text"/>								
Surname	<input type="text"/>								
Date of birth	<table border="1"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table>	D	D	M	M	Y	Y	Y	Y
D	D	M	M	Y	Y	Y	Y		

Non-individual (e.g. company, trust)

Entity name	<input type="text"/>																						
ABN	<input type="checkbox"/>	ACN	<input type="checkbox"/>	ARBN	<input type="checkbox"/>																		
<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																							

Trustee

Is the transferee acting as trustee? Yes No

Trust name

Non-Australian entity

Is the transferee a non-Australian entity?

Yes Complete an identity details annexure (only applies to applications for the concession)

No

Additional foreign acquirer duty

Is the transferee a foreign person? Yes (Also complete question 12.) No

Is the transferee an agent who is a foreign person, acting for a principal? Yes (Also complete question 12.) No

Is the principal a foreign person? Yes (Also complete question 12.) No

If the transferee is a trustee of a foreign trust, provide the following information for the trust.

Country of establishment	<input type="text"/>
Country of tax residence	<input type="text"/>
Overseas registration number (e.g. business registration number)	<input type="text"/>
Foreign Investment Review Board application number	<input type="text"/>
Other overseas identifier (e.g. other government registration)	<input type="text"/>

Contact details

Care of	<input type="text"/>		
Current street address	<input type="text"/>		
	<input type="text"/>		
Suburb	<input type="text"/>	State	<input type="text"/>
Country	<input type="text"/>	Postcode	<input type="text"/>
Mobile number	+ () <input type="text"/>	Phone number	+ () <input type="text"/>
Email	<input type="text"/>		
Contact name	<input type="text"/>		

Provide name of person responsible for the entity (e.g. name of director or company secretary).

7. Transferee 1 interest acquired

Interest acquired

The ownership share of the property acquired by the transferee expressed as a fraction, such as $\frac{1}{2}$, $\frac{1}{3}$, $\frac{1}{4}$, or 1 if the transferee acquired all of the property.

Application type

You may apply to the Commissioner for:

- the AFAD concession for an eligible BTR development or
- a ruling on whether, if a proposed development is carried out, the concession under section 245F of the *Duties Act 2001* will apply in relation to the proposed transaction.

Answer the questions below to confirm your eligibility for the concession or to apply for a ruling and provide information about the transaction. Supporting documentation must be lodged with your application.

- i. Are you applying for a concession? Yes (Go to iii.) No (Go to ii.)
- ii. Are you applying for a ruling? Yes (Answer iia–iif.) No (Go to Part D.)
- a. Will you be a party to a relevant transaction to which Chapter 4, Part 4AA of the Duties Act applies? Yes No
- b. Have you applied for a ruling under s.58T of the *Land Tax Act 2010*? Yes No

If Yes, provide full details and reference numbers.

- c. Was a BTR development located on the land at the time your liability for transfer duty on the relevant transaction arises? Yes No
Supporting documentation may include a survey plan, satellite imagery or valuation.
- d. Will you construct a BTR development on the land on or before 30 June 2030? Yes No
Supporting documentation may include draft contracts or agreements, development applications or approvals, regulatory approvals, business plans, tender documents, submissions to a financial institution, project documents, marketing material or draft copies of residential tenancy agreements.
- e. Will you use the land and the BTR development in a way that makes you eligible to obtain a BTR land tax concession (the taxable value of your land will be discounted by 50%) in relation to the land for at least 5 consecutive financial years? Yes No
Supporting documentation may include draft contracts or agreements, development applications or approvals, regulatory approvals, business plans, tender documents, submissions to a financial institution, project documents, marketing material or draft copies of residential tenancy agreements demonstrating an intention to use the land and the build-to-rent development as required.
- f. Will you refrain from transferring or subdividing the land before you have obtained a BTR land tax concession in relation to the land for any financial year or at least 5 consecutive financial years? Yes No
 (Go to Part D.) (Go to Part D.)
Supporting documentation may include a statutory declaration.
- iii. Are you claiming the concession for land **to be used** for an eligible BTR development? Yes No
 (Answer iiiia–iiif.) (Go to iv.)
- a. Was a BTR development located on the land at the time your liability for transfer duty on the relevant transaction arises? Yes No
Supporting documentation may include a survey plan, satellite imagery or valuation.
- b. Will you construct a BTR development on the land on or before 30 June 2030? Yes No
Supporting documentation may include the contract or draft contracts or agreements, development applications or approvals, regulatory approvals, business plans, tender documents, submissions to a financial institution, project documents, marketing material or draft copies of residential tenancy agreements.
- c. Will you use the land and the BTR development in a way that makes you eligible to obtain a BTR land tax concession (the taxable value of your land will be discounted by 50%) in relation to the land for at least 5 consecutive financial years? Yes No
Supporting documentation may include the contract or draft contracts or agreements, development applications or approvals, regulatory approvals, business plans, tender documents, submissions to a financial institution, project documents, marketing material or draft copies of residential tenancy agreements demonstrating an intention to use the land and the build-to-rent development as required.
- d. Will you refrain from transferring or subdividing the land before you have obtained a BTR land tax concession in relation to the land for any financial year or at least 5 consecutive financial years? Yes No
 (Go to Part D.) (Go to Part D.)
Supporting documentation may include a statutory declaration.
- iv. Are you claiming the concession for land **used** for an eligible BTR development? Yes No
 (Answer iva–ive.) (Go to Part D.)
- a. Was the land used for an eligible BTR development at the time your liability for transfer duty on the relevant transaction arose? Yes No
Supporting documentation is required.

- b. If the eligible BTR development is a staged development, was each stage of the development a completed stage at the time your liability for transfer duty on the relevant transaction arose? N/A Yes No
Supporting documentation is required.
- c. Did the transferor obtain a BTR land tax concession in relation to the land for the financial year before the acquisition year? Yes No
- d. Will you use the land and the eligible BTR development in a way that makes you eligible to obtain a BTR land tax concession (the taxable value of your land will be discounted by 50%) in relation to the land for at least 5 consecutive financial years? Yes No
Supporting documentation may include tender documents, the contract, submissions to a financial institution or other documentation demonstrating an intention to use the land and the build to rent development as required.
- e. Will you refrain from transferring or subdividing the land before you have obtained a BTR land tax concession in relation to the land for at least 5 consecutive financial years? Yes No
 (Go to Part D.)
Supporting documentation may include a statutory declaration.

8. Transferee 2 details

Complete the details for the individual or non-individual transferee, and note if they are a trustee and non-Australian entity.

Individual

First name

Middle names

Surname

Date of birth

D	D	M	M	Y	Y	Y	Y
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Non-individual (e.g. company, trust)

Entity name

ABN ACN ARBN

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Trustee

Is the transferee acting as trustee? Yes No

Trust name

Non-Australian entity

Is the transferee a non-Australian entity?

Yes Complete an identity details annexure (only applies to applications for the concession)

No

Additional foreign acquirer duty

Is the transferee a foreign person? Yes (Also complete question 12.) No

Is the transferee an agent who is a foreign person, acting for a principal? Yes (Also complete question 12.) No

Is the principal a foreign person? Yes (Also complete question 12.) No

If the transferee is a trustee of a foreign trust, provide the following information for the trust.

Country of establishment	<input type="text"/>
Country of tax residence	<input type="text"/>
Overseas registration number (e.g. business registration number)	<input type="text"/>
Foreign Investment Review Board application number	<input type="text"/>
Other overseas identifier (e.g. other government registration)	<input type="text"/>

Contact details

Care of	<input type="text"/>	
Current street address	<input type="text"/>	
	<input type="text"/>	
Suburb	<input type="text"/>	State <input type="text"/>
Country	<input type="text"/>	Postcode <input type="text"/>
Mobile number	+ () <input type="text"/>	Phone number + () <input type="text"/>
Email	<input type="text"/>	
Contact name	<input type="text"/>	
<small>Provide name of person responsible for the entity (e.g. name of director or company secretary).</small>	<input type="text"/>	

9. Transferee 2 interest acquired

Interest acquired

The ownership share of the property acquired by the transferee expressed as a fraction, such as 1/2, 1/3, 1/4, or 1 if the transferee acquired all of the property.

Application type

You may apply to the Commissioner for:

- the AFAD concession for an eligible BTR development or
- a ruling on whether, if a proposed development is carried out, the concession under section 245F of the Duties Act will apply in relation to the proposed transaction.

Answer the questions below to confirm your eligibility for the concession or to apply for a ruling and provide information about the transaction. Supporting documentation must be lodged with your application.

- i. Are you applying for a concession? Yes (Go to iii.) No (Go to ii.)
- ii. Are you applying for a ruling? Yes (Answer iia–iif.) No (Go to Part D.)
- a. Will you be a party to a relevant transaction to which Chapter 4, Part 4AA of the Duties Act applies? Yes No
- b. Have you applied for a ruling under s.58T of the Land Tax Act? Yes No

If Yes, provide full details and reference numbers.

- c. Was a BTR development located on the land at the time your liability for transfer duty on the relevant transaction arises? Yes No
Supporting documentation may include a survey plan, satellite imagery or valuation.
- d. Will you construct a BTR development on the land on or before 30 June 2030? Yes No
Supporting documentation may include draft contracts or agreements, development applications or approvals, regulatory approvals, business plans, tender documents, submissions to a financial institution, project documents, marketing material or draft copies of residential tenancy agreements.
- e. Will you use the land and the BTR development in a way that makes you eligible to obtain a BTR land tax concession (the taxable value of your land will be discounted by 50%) in relation to the land for at least 5 consecutive financial years? Yes No
Supporting documentation may include draft contracts or agreements, development applications or approvals, regulatory approvals, business plans, tender documents, submissions to a financial institution, project documents, marketing material or draft copies of residential tenancy agreements demonstrating an intention to use the land and the build-to-rent development as required.
- f. Will you refrain from transferring or subdividing the land before you have obtained a BTR land tax concession in relation to the land for any financial year or at least 5 consecutive financial years? Yes No
 (Go to Part D.) (Go to Part D.)
Supporting documentation may include a statutory declaration.
- iii. Are you claiming the concession for land **to be used** for an eligible BTR development? Yes No
 (Answer iiiia–iiif.) (Go to iv.)
- a. Was a BTR development located on the land at the time your liability for transfer duty on the relevant transaction arises? Yes No
Supporting documentation may include a survey plan, satellite imagery or valuation.
- b. Will you construct a BTR development on the land on or before 30 June 2030? Yes No
Supporting documentation may include the contract or draft contracts or agreements, development applications or approvals, regulatory approvals, business plans, tender documents, submissions to a financial institution, project documents, marketing material or draft copies of residential tenancy agreements.
- c. Will you use the land and the BTR development in a way that makes you eligible to obtain a BTR land tax concession (the taxable value of your land will be discounted by 50%) in relation to the land for at least 5 consecutive financial years? Yes No
Supporting documentation may include the contract or draft contracts or agreements, development applications or approvals, regulatory approvals, business plans, tender documents, submissions to a financial institution, project documents, marketing material or draft copies of residential tenancy agreements demonstrating an intention to use the land and the build-to-rent development as required.
- d. Will you refrain from transferring or subdividing the land before you have obtained a BTR land tax concession in relation to the land for any financial year or at least 5 consecutive financial years? Yes No
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Supporting documentation may include a statutory declaration.
- iv. Are you claiming the concession for land **used** for an eligible BTR development? Yes No
 (Answer iva–ive.) (Go to Part D.)
- a. Was the land used for an eligible BTR development at the time your liability for transfer duty on the relevant transaction arose? Yes No
Supporting documentation is required.

- b. If the eligible BTR development is a staged development, was each stage of the development a completed stage at the time your liability for transfer duty on the relevant transaction arose? N/A Yes No
Supporting documentation is required.
- c. Did the transferor obtain a BTR land tax concession in relation to the land for the financial year before the acquisition year? Yes No
- d. Will you use the land and the eligible BTR development in a way that makes you eligible to obtain a BTR land tax concession (the taxable value of your land will be discounted by 50%) in relation to the land for at least 5 consecutive financial years? Yes No
Supporting documentation may include tender documents, the contract, submissions to a financial institution or other documentation demonstrating an intention to use the land and the build to rent development as required.
- e. Will you refrain from transferring or subdividing the land before you have obtained a BTR land tax concession in relation to the land for at least 5 consecutive financial years? Yes No
 (Go to Part D.)
Supporting documentation may include a statutory declaration.

Part D—Other transaction information

10. Related parties

Are any of the transferors related to any of the transferees? Yes (Provide evidence of value.) No

11. Dutiable value

Is the consideration less than the unencumbered value of property (including chattels) in this transaction?

Yes Unencumbered value

No Consideration

12. Additional foreign acquirer duty (AFAD) residential land

Is the land used solely or primarily for residential purposes, or will it be in the future?

Yes Value of AFAD residential land (This includes chattels where the use is directly linked to, or is incidental to, the use and occupation of the land.)

No

13. Build-to-rent development details

How many dwellings in the build-to-rent development meet, or will meet, the requirements for dwellings under Part 6A, Division 3, Subdivision 3 of the Land Tax Act?

What percentage of the dwellings in the build-to-rent development meet, or will meet, the requirements for discounted rent dwellings under Part 6A, Division 3, Subdivision 4 of the Land Tax Act?

14. Dutiable transaction arrangement

Provide full details of any other dutiable transactions that, together with this dutiable transaction, form part of an arrangement.

Date of dutiable transactions/arrangement	Description of dutiable transactions/arrangement	Have the transactions been lodged for assessment? If yes, provide transaction or assessment number if available.
/ /		
/ /		
/ /		
/ /		

Part E—Notification obligations

This part only applies if you are applying for the concession. If you are applying for a ruling, proceed to Part F.

Particular circumstances applying to land

You must notify us within 1 month by completing a notice of particular circumstances applying to land (Form D4.9) if you received the AFAD concession for land:

- to be used for an eligible BTR development under s.245F of the Duties Act and any of the circumstances mentioned in s.245M of the Duties Act apply in relation to the land
or
- used for an eligible BTR development under s.245G of the Duties Act and any of the circumstances mentioned in s.245N of the Duties Act apply in relation to the land.

You must ensure that the instruments that were required for the original assessment of duty for the relevant transaction are lodged with Form D4.9 so that a reassessment of duty can be made.

Particular decisions about future use of land

You must notify us within 1 month by completing a notice of particular decisions about future use of land (Form D4.10) if you received the AFAD concession for land and s.245P of the Duties Act applies.

Failing to notify is an offence.

Part F—Declaration by transferees

All transferees claiming a concession must sign this section. Attach an additional page as an annexure if more than 2 transferees are claiming a concession.

I declare that:

- I have read the guide and I am satisfied that I am eligible to claim the AFAD concession for eligible BTR developments.
- I have read and understood the notification obligations at Part E.
- To the best of my knowledge, the information supplied in this form and any document supplied in support of it is true and correct.
- I understand that it is an offence to give the Commissioner documents or information that are false and misleading and that doing so may result in prosecution under sections 122 and 123 of the *Taxation Administration Act 2001*.
- I understand that if I fail to comply with my notification obligations, my AFAD liability may be later reassessed and I will be required to pay any associated penalty tax and unpaid tax interest.

	Transferee 1	Transferee 2																
Signature	<input type="text"/>	<input type="text"/>																
Name	<input type="text"/>	<input type="text"/>																
Date	<table border="1"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> </table>	D	D	M	M	Y	Y	Y	Y	<table border="1"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> </table>	D	D	M	M	Y	Y	Y	Y
D	D	M	M	Y	Y	Y	Y											
D	D	M	M	Y	Y	Y	Y											
Witness* name and address	Name	Name																
	Street no.	Street no.																
	Street name	Street name																
	Suburb/town	Suburb/town																
	State Postcode	State Postcode																
Witness signature	<input type="text"/>	<input type="text"/>																

*Witness must not be a transferee or spouse of a transferee, and must not be related to the transferee.

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.

Commissioner of State Revenue
 GPO Box 2593
 Brisbane Qld 4001
 Email: duties@treasury.qld.gov.au
 Ph: 1300 300 734

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