

# FORM QRO—D4.10

## Guide to completing a notice of particular decisions about future use of land

Version 1—Effective 1 November 2023

*Duties Act 2001 section 245P*



### When to complete this form

You must complete and lodge a notice of particular decisions about future use of land (Form D4.10) if you have received the concession for additional foreign acquirer duty (AFAD) for land used—or to be used—for an eligible build-to-rent (BTR) development and you decide not to use the land for the purpose—or in the way—proposed when the concession was applied in relation to the relevant transaction.

### Particular decisions about future use of land

A decision about the future use of land may include:

- a decision not to construct a BTR development on the land
- a decision to construct a BTR development on land of a smaller scale than what was originally proposed
- a decision to transfer or subdivide the land
  - this decision does not apply if you have obtained a BTR land tax concession in relation to the land for at least 5 consecutive financial years prior to the decision being made
- where the land used for an eligible BTR development is a staged development and at least 1 stage of the development is not a completed stage
  - a decision not to proceed with the stage
  - or
  - a decision to change the nature of the stage.

This is a non-exhaustive list of decisions about the future use of land that require you to give notice. There may be other decisions you have made about the future use of land that require you to give notice.

### Completing this form

This form has 7 parts (labelled A to G). If there is more than 1 acquirer for your transaction, attach additional pages with details for Part A, B and C. Ensure all your contact details are provided—we may need to discuss your notice with you.

### Your obligations

You must notify us by lodging the Form D4.10 within 1 month after making the decision about the future use of the land.

### Lodging documents

You must lodge the form and the instruments that were required for the original assessment of duty for the relevant transaction. Please also provide evidence relating to the particular decision made about the future use of the land.

Send the form and your documents to GPO Box 2593, Brisbane Qld 4001 or by email to [duties@treasury.qld.gov.au](mailto:duties@treasury.qld.gov.au).

You will be notified by email or text message when your documents are received.

### Duty, interest and penalties

Your transaction may be reassessed to impose AFAD, requiring you to pay back the concession. Unpaid tax interest and penalty tax may also apply.

Failing to give notice of particular circumstances applying to land for which you have received the concession is an offence under s.121 of the *Taxation Administration Act 2001*.

## Meaning of terms

### Build-to-rent development

A build-to-rent (BTR) development is one 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 became 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 2010* for information about BTR developments.

### Dutiable transaction date

See s.16 of the Duties Act for information when liability for transfer duty on a dutiable transaction arises.

### Eligible BTR development

A BTR development is an eligible BTR 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
- was used solely or primarily for residential purposes.

See s.58E of the Land Tax Act for information about eligible BTR developments.

### Land used for an eligible BTR development

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

### 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.

## More information

Go to [qro.qld.gov.au](http://qro.qld.gov.au) to:

- read public rulings on the build-to-rent concession
- learn about additional foreign acquirer duty.

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Commissioner of State Revenue  
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.

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### About this form

Complete this form if you have received the concession for additional foreign acquirer duty (AFAD) for land used—or to be used—for an eligible build-to-rent (BTR) development and you decide not to use the land for the purpose—or in the way—proposed when the concession was applied in relation to the relevant transaction.

Read the 'Guide to completing a notice of particular decisions about future used of land' before you begin.

### Part A—Acquirer details

- Individuals—enter surname and given names.
- Trustees—enter surname and given names or company name, ABN as applicable and the name of the trust.
- Companies—enter the company name and ABN.

Name

ABN (if applicable)

Client number (if known)

### Part B—Contact details

Care of

Unit/Flat/Building

House no./Street  
address/PO Box

Suburb

State

Phone number

Email address

### Part C—Contact person

Name

Phone number

### Part D—Transaction details

Dutiable transaction date

QRO assessment number

## Part E—Particular decisions about future use of land

Select one or more of the following decisions you have made about the future of the land you acquired.

- You decided not to construct a BTR development on the land.
- You decided to construct a BTR development on the land of a smaller scale than the development originally proposed.
- You decided to transfer or subdivide the land.
- The land used for an eligible BTR development is a staged development and at least 1 stage of the development is not a completed stage, and you have decided not to proceed with the stage or decided to change the nature of the stage.
- Another decision was made about the future use of the land. Provide details of the decision below.

## Part F—Date decision was made

Provide the date for the decision selected in Part E was made.

Date

## Part G—Verification

I verify that:

- I have read the guide to this form.
- I am authorised by the acquirer to make this verification on its behalf.
- The information supplied on this form is true and correct.

Signature

Name

Date

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  
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Brisbane Qld 4001  
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Ph: 1300 300 734

Visit [qro.qld.gov.au](http://qro.qld.gov.au) for information about duties and other state taxes.