

QUEENSLAND TREASURY

Self assessment of transfer duty

Instructions for registered self assessors

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QUEENSLAND
REVENUE OFFICE



Queensland
Government

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1.0 Purpose

This document forms part of your notice of registration under section 452(3) and (4) of the *Duties Act 2001*. All references to sections (for example, s.117) are references to sections of the Duties Act, unless otherwise stated.

2.0 Privacy

Queensland Revenue Office collects information on behalf of the Commissioner of State Revenue for the purposes of administering state revenue. This is authorised under the Duties Act, the *Land Tax Act 2010* and the *Taxation Administration Act 2001*. Personal information may be disclosed without 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 to the Australian Taxation Office and other Australian state and territory revenue offices in accordance with the Taxation Administration Act.

3.0 Transactions that must be self assessed

These transactions, concessions and exemptions must be self assessed unless your registration is restricted.

3.1 Transaction types

- Land transactions (residential, non-residential or commercial, AFAD (additional foreign acquirer duty) residential land) including agreements, transfers and resumptions; but excluding where the property is transferred to someone other than the named purchaser because of a pre-existing nominee agreement
- Option agreements
- Water allocations
- Grants, transfers or surrenders of an easement
- Transfers or surrenders of lease
- Transfers by direction
- Transfers of existing rights
- Transfers of mortgage
- Business asset transactions (excluding multi-jurisdictional transactions)
- Aggregated transactions (s.30), *excluding where*:
 - more than one home concession is being claimed
 - a partial interest is being transferred with a concession
 - an exemption is being claimed

3.2 Concessions

- Home concessions (s.91)
- First home concessions (s.92) excluding where the transferee is under 18 years
- First home (new home) concession (s.92A), excluding where the transferee is under 18 years
- First home vacant land concession (s.92B), excluding where the transferee is under 18 years
- Family business concessions—primary production business (s.105)
- Family business concessions—prescribed business (s.105A)

3.3 Exemptions

While all exemptions below must be self assessed, those that cannot be lodged via ELN lodgement are specified.

- Change of trustee (s.117)
- Family trust acquisitions or surrenders (s.118) (cannot be lodged via ELN)
- Superannuation fund trust acquisitions or surrenders (s.119) (cannot be lodged via ELN)
- Unincorporated association trust acquisitions or surrenders (s.120) (cannot be lodged via ELN)
- Security trust acquisitions or surrenders (s.121) (cannot be lodged via ELN)
- Deceased estates (s.124)
- Particular vestings (s.125)
- Transfer by direction to superannuation custodians (s.130A)
- Other transfers of eligible superannuation entities (s.130B)
- Dealings under the *Land Act 1994* (s.136)
- Mandatory buybacks under the *Retirement Village Act 1999* (s.141A) (cannot be lodged via ELN)
- Change of tenure (joint tenants/tenants in common) (s.143)
- Transfers to State for public or community purpose (s.145)
- Surrenders of lease (s.147)
- Debt factoring agreements (s.149)
- Particular residences (s.151)
- Correcting clerical errors (s.152)
- Matrimonial and de facto relationships (s.424)
- State (s.426)
- Transactions under the *Housing Act 2003* (s.429)
- Other Acts (s.430(b) & (c))
- Queensland Treasury Corporation (s.431A)

3.4 Family Law Act exemptions

Transactions that are exempt under these sections of the *Family Law Act 1975* (Cwlth) must be self assessed.

- Certain instruments under Part VIII of the Family Law Act (s.90)
- Financial and other agreements under Part VIIIA of the Family Law Act (s.90L)
- Certain instruments under Part VIIIB of the Family Law Act (s.90WA)

4.0 Electronic conveyancing

Transactions must qualify as either a relevant transfer agreement or an electronic lodgement network (ELN) lodgement to be eligible for processing via an ELNO.

4.1 Relevant transfer agreement

A transaction must meet these requirements to qualify as a relevant transfer agreement.

- It must be an agreement to transfer dutiable property that includes land in Queensland.

- There must be a pursuant Form 1 Transfer to be registered with Titles Queensland under the *Land Title Act 1994*.
- The transaction does not include a transfer by direction.
- The exemption being claimed is listed and approved in Part 3.3. Either no concession applies to the transaction or one of the following concessions apply:
 - home (s.91)
 - first home (s.92)
 - first home (new home) (s.92A)
 - first home vacant land (s.92B)
 - family business—primary production (s.105)
 - family business—prescribed business (s.105A).
- The transaction is:
 - aggregated under s.30 with a transfer of other dutiable property under that agreement
 - aggregated under s.30 only with another agreement for the transfer of dutiable property that complies with the requirements of a relevant transfer agreement
 - or
 - is not aggregated under s.30 with any other dutiable transaction.

4.2 ELN lodgement

Currently, only transactions with a Form 1 Transfer as instrument are in scope.

The transaction must meet these requirements to qualify as an ELN lodgement:

- It must be a transfer, surrender or vesting of land—or an acquisition of a new right that is land—registered under the Land Title Act, the Land Act or the Water Act 2000.
- The transfer, surrender or vesting of land—or acquisition of a new right—must not be pursuant to an agreement to transfer dutiable property.
- Either no exemption applies to the transaction or one of the exemptions under the Duties Regulation 2013, Schedule 1A, Part 2 applies.
- Either no concession applies to the transaction or one of the following concessions apply:
 - home (s.91)
 - first home (s.92)
 - first home (new home) (s.92A)
 - first home vacant land (s.92B)
 - family business—primary production (s.105)
 - family business—prescribed business (s.105A).

5.0 Non-dutiable transactions

Certain non-dutiable transactions (NDTs) can be self assessed, but must not be entered into QRO Online. The transaction must be recorded in a manual register (see Annexure A) and, if required, the transaction document can be stamped and endorsed.

These documents may be stamped and endorsed as an NDT:

- non-dutiable instrument required by a court to be stamped
- non-dutiable instrument that is a deed of trust or that relates to a deed of trust

- non-dutiable instrument required to be stamped by a government agency
- non-dutiable franchise agreement. (Note that transfers of franchise agreements are liable to duty.)

If you require any other NDT document to be stamped, you must send it to the Commissioner and request an endorsement.

6.0 Transactions that cannot be self assessed

The following transactions, concessions and exemptions cannot be self assessed.

6.1 Transaction types

- Aggregated transactions (s.30), where:
 - more than one home concession is claimed
 - a partial interest is being transferred with a concession
 - where an exemption is being claimed
- Business asset transactions that are multi-jurisdictional
- Family law and de facto matters, where the transfer is executed before and conditional on the making of an order of the court and subject to escrow requirements
- General request Form 14 that requires a duty imprint, excluding transactions that have an exemption applied that must be self assessed
- Land transactions, where the property is transferred to someone other than the named purchaser because of a pre-existing nominee agreement
- Grants or surrenders of life interests
- Acquisitions of mining and petroleum interests, or other resource rights, including exploration authorities
- Partitions (s.31)
- Partnership acquisition
- Transfer of dutiable property to partner on retirement or dissolution of partnership
- Trust acquisition or trust surrender, excluding where exemptions under ss.118–121 apply

6.2 Concessions

These concessions cannot be self assessed.

- Concessions for superannuation funds (s.108)
- First home and first home (new home) concessions, where the transferee is under 18 years (s.92 and s.92A)
- First home vacant land concession, where the transferee is under 18 years (s.92B)

6.3 Exemptions

Transactions to which an exemption applies, other than an exemption listed in Part 3 of this document, cannot be self assessed.

7.0 Stamping and endorsing documents

A document must be endorsed with:

- a reference to Duties Act 2001
- your client number
- the transaction number
- the amounts of duty and assessed interest paid for the transaction
- the date the endorsement is made
- the signature of the individual completing the endorsement.

ClientNo: 1 0 5 0 1 7 4 DutiesAct2001

TransactionNo: 5 0 0 - 4 1 0 - 7 5 0

DutyPaid \$ 15,600.00 Exempt

UTI \$ 35.00

Date: 25/ 10 / 24 Signed: Signature

There are additional endorsement requirements for particular transactions.

7.1 Exemptions

- Check the **Exempt** box.
- Write the section of the Duties Act or Family Law Act relevant to the exemption underneath.
- Enter **Nil** as the duty paid.

ClientNo: 1 0 5 0 1 7 4 DutiesAct2001

TransactionNo: 5 0 0 - 1 0 0 - 1 2 0

DutyPaid \$ NIL Exempt
Section 117 Applied

UTI \$

Date: 25/ 10 / 24 Signed: Signature

7.2 Transfers by direction

Write the transaction number for the first contract above the stamp.

First Transaction No: 500100120

ClientNo: 1 0 5 0 1 7 4 DutiesAct2001

TransactionNo: 5 0 0 - 2 5 0 - 3 0 0

DutyPaid \$ 13,500.00 Exempt

UTI \$

Date: 25/10/24 Signed: Signature

7.3 Non-dutiable transactions

- Leave the **Transaction no.** field blank.
- Enter **NDT** as the duty paid.

ClientNo: 1 0 5 0 1 7 4 DutiesAct2001

TransactionNo: _____ - _____ - _____

DutyPaid \$ NDT Exempt

UTI \$

Date: 25/10/24 Signed: Signature

7.4 Section 30 aggregations

- Endorse each transaction with its unique transaction number.
- Write **Section 30 applied** underneath the **Exempt** box.

ClientNo: 1 0 5 0 1 7 4 DutiesAct2001

TransactionNo: 5 0 0 - 1 2 0 - 7 5 0

DutyPaid \$ 35,600.00 Exempt
Section 30 Applied

UTI \$

Date: 25/10/24 Signed: Signature

7.5 ELNO transactions

- Endorse the relevant transfer agreement in the same way as an agreement to transfer dutiable property (i.e. contract of sale).
- The ELN transaction document (i.e. Transfer Form 1) will be digitally endorsed with the required information, based on the data you enter into QRO Online.
- The duty and UTI amounts are determined when the ELN workspace is locked.

Duty Assessment Information: In accordance with Duties Act 2001, endorsed by the self assessor.

Transaction Number: 500410750

Client number: 1050174

Duty Amount: \$15,600

Duty Exempt: No

UTI Amount: \$35.00

Date: 25/04/2025

Annexure A

Transfer duty register—documents endorsed ‘no duty payable’

No.	Date of document	Parties to transaction	Description	Date of endorsement	Self assessor file reference
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					



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