

FORM QRO—D4.9

Guide to completing a notice of particular circumstances applying to land

Version 1—Effective 1 November 2023



Duties Act 2001 sections 245Q and 245R

When to complete this form

You must complete and lodge a notice of particular circumstances applying to land (Form D4.9) 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 particular circumstances applying to the land have occurred.

There are different circumstances depending on the BTR concession category you received.

Particular circumstances applying to land

Land to be used for eligible BTR development (concession received under s.245F of the Duties Act) (Complete this form if any of the circumstances below apply to you.) See s.245M of the Duties Act for the circumstances that apply in relation to the land.	Land used for eligible BTR development (concession received under s.245G of the Duties Act) (Complete this form if any of the circumstances below apply to you.) See s.245N of the Duties Act for the circumstances that apply in relation to the land.
<ul style="list-style-type: none">• You did not construct a BTR development on the land on or before 30 June 2030.• You transferred or subdivided the land before obtaining a BTR land tax concession in relation to it.• You did not obtain a BTR land tax concession in relation to the land for any financial year up to, and including, 2032–33.• Prior to obtaining a BTR land tax concession in relation to the land for any financial year, you became ineligible to obtain the concession.• After obtaining a BTR land tax concession in relation to the land for any financial year up to, and including, 2032–33, you became ineligible to obtain the concession for any of the 4 financial years following the first concession year.• After obtaining a BTR land tax concession in relation to the land for any financial year up to, and including, 2032–33, you transferred or subdivided the land without first obtaining the concession for at least 5 consecutive financial years.	<ul style="list-style-type: none">• You transferred or subdivided the land during the acquisition year (i.e. the financial year during which the liability for transfer duty on the relevant transaction arose).• Your land tax liability for a financial year has been reassessed on the basis that the land was not used for an eligible BTR development and s.581 of the Land Tax Act did not apply.• You were ineligible to obtain a BTR land tax concession for the financial year immediately following the acquisition year because your land tax liability for the acquisition year was reassessed on the basis that the land was not used for an eligible BTR development, and s.581 of the Land Tax Act did not apply.• You were otherwise ineligible to obtain a BTR land tax concession in relation to the land for the financial year immediately following the acquisition year.• You obtained a BTR land tax concession in relation to the land for the financial year immediately following the acquisition year and you subsequently became ineligible to obtain a BTR land tax concession for any of the following 4 financial years.• You obtained a BTR land tax concession in relation to the land for the financial year immediately following the acquisition year and you transferred or subdivided the land before obtaining the concession for at least 5 consecutive financial years.

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 are required to notify us by lodging the Form D4.9 within 1 month of the particular circumstance occurring.

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 of the particular circumstance applying to the land that has occurred.

Send the form and your documents to Queensland Revenue Office, GPO Box 2593, Brisbane Qld 4001 or by email to 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

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 (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 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.

More information

Go to qro.qld.gov.au to:

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

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.

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Notice of particular circumstances applying to land

Version 1—Effective 1 November 2023



Duties Act 2001 sections 245Q and 245R

About this form

Complete this form if you—the 'Acquirer'—received the additional foreign acquirer duty (AFAD) concession for land used—or to be used—for an eligible build-to-rent (BTR) development and particular circumstances applying to the land have occurred.

Read the 'Guide to completing a notice of particular circumstances applying to 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 circumstances applying to land

1. Select the BTR concession category you received.

- Concession for land to be used for eligible BTR development (s.245F Duties Act)
Complete step 2, then go to Part F.
- Concession for land used as an eligible BTR development (s.245G Duties Act)
Complete step 3, then go to Part F.

2. Select the particular circumstances applying to the land you acquired.

- You did not construct a BTR development on the land on or before 30 June 2030.
- You transferred or subdivided the land before you obtained a BTR land tax concession in relation to the land for any financial year.
- If you have not obtained a BTR land tax concession in relation to the land for any financial year before the 2032–33 financial year—you did not obtain a BTR land tax concession in relation to the land for the 2032–33 financial year.
- If you did not obtain a BTR land tax concession in relation to the land for any financial year—an event happened, or did not happen, as a result of which you were ineligible to obtain a BTR land tax concession in relation to the land for any financial year.
- If you first obtained a BTR land tax concession in relation to the land for the 2032–33 financial year or an earlier financial year (in either case the “first concession year”):
 - an event happened, or did not happen, as a result of which you were ineligible to obtain a BTR land tax concession in relation to the land for any 1 of the 4 financial years following the first concession year
 - or
 - you transferred or subdivided the land before you obtained a BTR land tax concession in relation to the land for at least 5 consecutive financial years.

3. Select the particular circumstances applying to the land you acquired.

- You transferred or subdivided the land during the acquisition year (i.e. the financial year during which the liability for transfer duty on the relevant transaction arose).
- A reassessment of your liability for land tax for a financial year was made under the Land Tax Act, part 6A, division 5 because:
 - a reassessment was made under that division of the transferor’s liability for land tax for the financial year on the basis that the land was not ‘land used for an eligible BTR development’ for the financial year
 - and
 - section 58I of the Land Tax Act did not apply.
- You were, or will be, ineligible to obtain a BTR land tax concession in relation to the land for the financial year immediately following the acquisition year because:
 - a reassessment was made under the Land Tax Act, part 6A, division 5 of the transferor’s liability for land tax for the acquisition year on the basis that the land was not ‘land used for an eligible BTR development’ for the acquisition year
 - and
 - section 58I of that Act did not apply.
- Another event happened, or did not happen, and as a result you were ineligible to obtain a BTR land tax concession in relation to the land for the financial year immediately following the acquisition year.

- If you obtained a BTR land tax concession in relation to the land for the financial year immediately following the acquisition year (the ‘first concession year’):
- an event happened, or did not happen, as a result of which you were ineligible to obtain a BTR land tax concession in relation to the land for any 1 of the 4 financial years following the first concession year
- or
- you transferred or subdivided the land before you obtained a BTR land tax concession in relation to the land for at least 5 consecutive financial years.

Part F—Date particular circumstance applied

Provide the date for the circumstance selected in Part E.

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
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.