



## Landholder duty statement

### About this form

Complete this form if you have made a relevant acquisition in a landholder under the *Duties Act 2001*.

Before you begin, you should read the 'Guide to completing a landholder duty statement' to make sure that you understand your obligations and the meaning of terms used in this form.

### Part A – Acquirer 1

#### 1. Name

Name

Client number

ABN

#### 2. Contact details

Correspondence address

C/o

Unit/Flat/Building

House no./Street  
address/PO Box

Suburb

State

Postcode

Telephone number

Email address

### Part B – Acquirer 2

Complete if more than 1 acquirer

#### 3. Name

Name

Client number

ABN

#### 4. Contact details

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Correspondence address

C/o

Unit/Flat/Building

House no./Street  
address/PO Box

Suburb

State

Postcode

Telephone number

Email address

### Part C – Other acquirer details

#### 5. Contact person

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Contact person's name

Contact person's  
telephone number

#### 6. Relationship

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If there is more than 1 acquirer, are the acquirers related persons?

Yes  No

If yes, how are they related?

### Part D – Your relevant acquisition

#### 7. Relevant acquisition date

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When did you make the relevant acquisition?

#### 8. Interest acquired

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What was the total interest held by you and any related person in the landholder at the date of the relevant acquisition?

What was the total number of shares or units on issue in the landholder on the date of the relevant acquisition?

## 9. Details of other interests

Prior acquisitions made in the landholder (including by related persons):

Date of acquisition	Interest acquired			
/ /	%	<input type="checkbox"/>	Excluded interest	<input type="checkbox"/>
/ /	%	<input type="checkbox"/>	Excluded interest	<input type="checkbox"/>
/ /	%	<input type="checkbox"/>	Excluded interest	<input type="checkbox"/>
/ /	%	<input type="checkbox"/>	Excluded interest	<input type="checkbox"/>
/ /	%	<input type="checkbox"/>	Excluded interest	<input type="checkbox"/>

Evidence substantiating an excluded interest or exemption claim must be provided when lodging this form.

## 10. Duty paid for the relevant acquisition

State the amount of the following duty already paid for the relevant acquisition, or the transactions comprising the relevant acquisition:

Corporate trustee duty	\$ <input type="text"/>
Transfer duty for trust acquisitions	\$ <input type="text"/>
Transfer duty for marketable securities	\$ <input type="text"/>
Mortgage duty	\$ <input type="text"/>

## Part E – Landholder

### 11. Duty paid for the relevant acquisition

a. If a landholder is an unlisted corporation:

Name of corporation	<input type="text"/>
ABN/ACN	<input type="text"/>
Registered address	<input type="text"/>

b. If landholder is a listed corporation:

Name of corporation	<input type="text"/>
ABN/ACN	<input type="text"/>
Registered address	<input type="text"/>
Recognised exchange on which shares are quoted	<input type="text"/>

c. If landholder is a listed unit trust:

Name of unit trust	<input type="text"/>
ARSN (if applicable)	<input type="text"/>
Name of trustee	<input type="text"/>
ABN/ACN (if applicable)	<input type="text"/>



## Part F – Declaration

An authorised person must personally sign this declaration in the presence of a qualified witness. Qualified witnesses include a Justice of the Peace, Commissioner for Declarations or Solicitor.

I/we declare that, as acquirers:

- I/we have read the Guide relevant to this form.
- The information supplied is true and correct.

And I/we make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the *Oaths Act 1867*.

Authorised person's signature  Date

Authorised person's name

Qualified witness signature  Date

Qualified witness name

Authorised person's signature  Date

Authorised person's name

Qualified witness signature  Date

Qualified witness name

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Office of State Revenue  
GPO Box 2593  
Brisbane Qld 4001

Client Contact Centre Ph: 1300 300 734

Visit our website at [www.osr.qld.gov.au](http://www.osr.qld.gov.au) for service centre locations and to obtain public rulings, information and approved forms relating to this and other State taxation subjects.

## Guide to completing a Landholder duty statement

**Do not return this Guide with the completed form. Retain the Guide for future reference.**

### Am I required to complete a landholder duty statement?

You are required to complete and lodge a landholder duty statement (Form OSR – D3.3) and pay duty if you have made a relevant acquisition in a landholder under the Duties Act 2001. You make a relevant acquisition when you acquire:

- a significant interest in a landholder;
- an interest that, when aggregated with interests held or acquired by you and related persons, results in significant interest in a landholder; or
- a further interest in a landholder, if you or related persons already hold a significant interest in a landholder and landholder duty was imposed on the acquisition of that interest.

A landholder is an unlisted corporation, listed corporation or listed unit trust that has land-holdings in Queensland with an unencumbered value of \$2,000,000 or more.

A significant interest is an interest of 50% or more in a private landholder or an interest of 90% or more in a public landholder.

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### What are my obligations?

You are required to lodge a landholder duty statement in relation to any relevant acquisition with the Office of State Revenue within 30 days after the relevant acquisition is made. We will then issue an assessment of the landholder duty payable.

You are also required to retain any records that verify your liability for duty for 5 years. We have an active compliance program and may undertake an audit of this matter in the future.

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### How to complete a landholder duty statement

This form has 6 parts (labelled A–F) and smaller questions within each part numbered individually. You only need to complete Part B of this form if there is more than 1 acquirer. When completing this form, please print or type all responses in boxed spaces and tick appropriate boxes. If there is insufficient space, please attach additional forms or pages.

#### Part A & B

Provide the full name, ABN, postal address and client number, if available, for you and any other acquirers. If you have received correspondence from us in the past, your client number may be contained in that correspondence.

#### Part C

##### Question 5 – Contact person

The person that we should contact in relation to this statement.

##### Question 6 – Relationship

Describe how you and any other acquirers are related, if applicable. Refer to the ‘Meaning of Terms’ section of this Guide for an explanation of how persons may be related.

#### Part D

##### Question 7 – Relevant acquisition date

Provide the date on which you made the relevant acquisition. If the relevant acquisition comprises aggregated interests that you or related persons acquired or held, please state the most recent date on which an interest was acquired.

## **Question 8 – Interest acquired**

You acquire an interest in a landholder if you have an entitlement as a shareholder or unit holder to a distribution of the landholder's property on winding up or termination. In calculating the total interest acquired, include all interests that you or a related person acquired or held in the landholder as at the date of the relevant acquisition. If the interest acquired is an increase on a previously dutiable significant interest, only include the further increase acquired.

## **Question 9 – Details of other interests**

Provide details of all acquisitions you or related persons have made in the landholder prior to the date of the relevant acquisition. Include the date of the acquisition and what interest was acquired. If the interest acquired was an excluded interest or was acquired as part of an exempt acquisition, tick the appropriate box. You must also provide evidence to substantiate the excluded interest or exemption claim. Refer to the 'Meaning of Terms' section of this Guide for an explanation as to when an interest is an excluded interest and when an exempt acquisition occurs.

## **Question 10 – Duty paid for the relevant acquisition**

Landholder duty on the relevant acquisition is reduced by the amount of corporate trustee duty, transfer duty for trust acquisitions or marketable securities, or mortgage duty paid for the acquisition. To claim a deduction, state the amount of duty paid and provide evidence of the duty that has been paid when lodging this form. Suitable evidence includes a stamping or endorsement reference or copy of the stamped document.

## **Part E**

### **Question 11 – Details of landholder**

Provide the details of the landholder in which the relevant acquisition has been made. Complete either a, b or c depending on whether the landholder is an unlisted corporation, a listed corporation or a listed unit trust.

### **Question 12 – Subsidiaries of landholder**

Provide the details of each of the subsidiaries of the landholder as at the date of the relevant acquisition. Include the name of the subsidiary, the name of the trustee of the subsidiary if the subsidiary is a trust, and the interest that the landholder holds in the subsidiary. Refer to the 'Meaning of Terms' section of this Guide for an explanation as to when a corporation or trust will constitute a subsidiary of a landholder.

### **Question 13 – Unencumbered value of Queensland land-holdings**

State the unencumbered value of the landholder's land-holdings in Queensland at the date of the relevant acquisition. The unencumbered value of land-holdings held by subsidiaries of the landholder must be included. Land-holdings include:

- the landholder's interest in land and anything attached to the land that may be separately owned from the land, even if it is the subject of a purchase agreement or sale agreement made by the landholder; and
- rights held by the landholder that relate to/affect the use of the landholder's land and other land and enhance the value of the landholder's land;

but do not include security interests or an interest in a trust.

A full valuation of all land-holdings and attachments to the land must be provided when lodging this form.

### **Question 14 – Details of Queensland land-holdings**

Provide the details for each of the landholder's land-holdings in Queensland at the date of the relevant acquisition. Include the description for each land-holding (e.g. lot and plan, mining lease number, mineral development licence number), the name of the corporation or trust that holds the land-holding (i.e. the landholder or its subsidiary) and the land-holding's unencumbered value.

## Meaning of Terms

### Excluded interest

An interest is an excluded interest if it is:

- (a) for a private landholder:
  - (i) an interest held by the person and/or a related person, on or before the day that is three years before the relevant acquisition, unless the relevant acquisition was made as part of an arrangement, and the arrangement includes the interest most recently acquired as part of the relevant acquisition; or
  - (ii) an interest that was acquired at a time when the private landholder did not hold land in Queensland; or
  - (iii) an interest acquired before 1 July 2011 at a time when the corporation was not a land rich corporation under the previous land rich provisions.
- (b) for a public landholder:
  - (i) an interest that was acquired before 1 July 2011; or
  - (ii) an interest that was acquired at a time when the public landholder did not hold land in Queensland.

### Exempt acquisition

The situations in which an exempt acquisition occurs are outlined in sections 189 to 195 of the *Duties Act 2001*.

### Interest

For a person to acquire an interest in a landholder, the person must have an entitlement as a shareholder or unit holder to a distribution of the landholder's property on its winding up or termination.

### Member

A member of a person's family, means the person and each of the following:

- (a) the person's spouse (includes a defacto partner);
- (b) the parents of the person or the person's spouse;
- (c) the grandparents of the person or the person's spouse;
- (d) a brother, sister, nephew or niece of the person or the person's spouse;
- (e) a child, stepchild or grandchild of the person;
- (f) the spouse of anyone mentioned in paragraph (d) or (e) above.

### Private Landholder

A private landholder is a landholder that is an unlisted corporation.

### Public Landholder

A public landholder is a landholder that is a listed corporation or listed unit trust.

### Related Person

An acquirer is a related person of another person if:

- (a) individuals - they are members of the same family;
- (b) individual and a corporation - the individual, or a member of the individual's family:
  - (i) is a majority shareholder of the corporation,
  - (ii) is a director of the corporation,
  - (iii) is a secretary of the corporation,
  - (iv) is a related body corporate of the corporation, or
  - (v) has an interest of 50% or more in the corporation;
- (c) individual and a trustee - the individual, or a related person under items (a) - (g), is a beneficiary of the trust;
- (d) corporations - they are related bodies corporate;
- (e) corporation and a trustee - the corporation, or a related person under items (a) - (g), is a beneficiary of the trust;
- (f) trustees:
  - (i) there is a person who is a beneficiary of both trusts; or
  - (ii) a person is a beneficiary of one trust, and a related person under items (a) - (g) is a beneficiary of the other trust;

- (g) the persons acquire an interest in a corporation and the acquisitions form, evidence, give effect to or arise from what is substantially one arrangement.

However, persons are not related persons if their interests were acquired or will be used independently, and were not acquired or will not be used for a common purpose.

### Relevant acquisition

A person makes a relevant acquisition if the person acquires:

- (a) a significant interest in a landholder;
- (b) an interest that, when aggregated with interests acquired or held by the person and related persons, results in a significant interest in a landholder; or
- (c) a further interest in a landholder, if the person or related persons already hold a significant interest in the landholder and landholder duty was imposed on the acquisition of that interest.

### Significant interest

A significant interest is:

- (a) in the case of a private landholder – an interest of 50% or more.
- (b) in the case of a public landholder – an interest of 90% or more.

### Subsidiary

A corporation will be a subsidiary of another corporation (the **holding entity**) if, under the Corporations Act, it is a subsidiary of the holding entity.

A corporation will be a subsidiary of a listed unit trust (also the holding entity) if it would be a subsidiary of the trust under the Corporations Act if Chapter 1, Part 1.2, Division 6 of that Act was applied:

- (a) as if a reference to a body corporate includes a reference to a trustee of a listed unit trust; and
- (b) as if section 48(2) and (3) of the Corporations Act did not apply, to the extent the section disregards shares held or a power exercisable only in a fiduciary capacity; and
- (c) with any other necessary changes.

A trustee of a trust will be a subsidiary of a holding entity if the holding entity or a subsidiary of the holding entity, under any of the subsections of section 166 of the *Duties Act 2001*, is a beneficiary of the trust (a **relevant trust**).

A corporation will be a subsidiary of a holding entity if it is a corporation in which:

- (a) the trustee of a relevant trust has an interest of 50% or more; or
- (b) an interest of 50% or more is held on trust and the trustee of a relevant trust is a beneficiary of that trust.

A corporation or trustee of a trust will be a subsidiary of a holding entity if, under section 166(1) or (2) of the *Duties Act 2001*, it is a subsidiary of a subsidiary of the holding entity.

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