



Application for reassessment – particular circumstances

About this form

Complete this form if transfer duty has been assessed on an instrument, or transaction effected or evidenced by an instrument, and you would like to apply for a reassessment of that duty. A reassessment is only available in particular circumstances. You should read the 'Guide to applying for a reassessment' to make sure that you are eligible to apply for a reassessment and that you understand the meaning of terms used in this form and your obligations.

Part A – Your details

1. Name

For individuals, enter surname and given names. For trustees, enter the last and given names or company name and ABN as applicable, and the name of the trust. For companies, enter the company name and ABN.

Name

Client number

If known

2. Your contact details

Correspondence address

C/o

Unit/Flat/Building

House no./Street
address/PO Box

Suburb

State

Postcode

Telephone number

Part B – Reassessment details

3. Documentation

List the documents that were assessed for duty. The stamped documents must be lodged for reassessment.

Date

Parties

Document Description

4. Reassessment event

Insert the number listed in the Guide to this form that corresponds to the reassessment event for these documents/transactions.

5. Date of reassessment event

The date when this reassessment event occurred /

Part C – 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 declare that:

- I have read the Guide relevant to this form.
- Transfer duty has been assessed on an instrument, or transaction effected or evidenced by an instrument.
- This form has been lodged within 1 year after the reassessment event shown at question 4.
- The stamped document/s have been lodged with this form or, if destroyed, I have provided a copy together with the date the document/s were previously stamped.
- Detailed submissions and evidence in support of this claim are attached.
- The information supplied is true and correct.

I 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	<input type="text"/>	Date	<input type="text"/>
Authorised person's name	<input type="text"/>		
Qualified witness signature	<input type="text"/>	Date	<input type="text"/>

The Office of State Revenue is collecting the information on this form for the purposes of administering State revenue. Collection of this information is authorised by the *Duties Act 2001*. Your personal information will not be disclosed without your consent except in the circumstances outlined in the *Taxation Administration Act 2001* or as otherwise authorised by law.

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 for service centre locations and to obtain public rulings, information and approved forms relating to this and other State taxation subjects.

Guide to applying for a reassessment

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

Am I eligible to apply for a reassessment?

You can apply for a reassessment of duty if transfer duty has been assessed on an instrument or transaction effected or evidenced by an instrument and 1 of the following events has happened:

1. Before having any legal effect, the document was inadvertently damaged, defaced or destroyed or in any way rendered unfit for the purpose intended.
2. The document was void on its making.
3. The document was voidable on its making and was rendered void before having legal effect.
4. Before having legal effect, the document was unfit for the purpose intended because of an error or mistake in it.
5. The document had no legal effect, but on having legal effect would have had an unintended effect because of a mistake in it, and was imposed with duty because of the unintended effect.
6. For a mortgage:
 - (a) the mortgagor has not and will not become, and does not have a right to become, the owner of the property purported to be mortgaged; or
 - (b) the mortgage secures an unlimited amount and the highest amount advanced under the mortgage has been wrongly overstated; or
 - (c) duty has been wrongly paid on more than 1 document for the advance secured by the mortgage.
7. For a transfer – the transferor has not and will not become, and does not have a right to become, the owner of the property purported to be transferred.
8. For a transfer by way of gift – the gift was not accepted by the donee.

What are my obligations?

To be eligible for a reassessment, you must complete and lodge your Application for reassessment (Form OSR – D16.1), and send it to the Office of State Revenue along with the documents that are to be reassessed, within 1 year after any of the things listed above happen. If the documents have been destroyed, you must provide a copy of the documents and the date of assessment and the amount of duty assessed.

How to complete an Application for reassessment

This form has 3 parts (labelled A-C) and smaller questions within each part numbered individually. 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 – Your details

Provide the name and contact details of the person for whom (directly or via their agent) transfer duty has been assessed on an instrument or transaction effected or evidenced by an instrument. If this person has received correspondence from us in the past, their client number may be contained in that correspondence.

Part B – Reassessment details

Describe the documents for which duty was assessed. For a reassessment to occur, these documents must be sent to us together with a completed application form. If these documents have been destroyed, you must provide a copy of the documents, and state the date of assessment and the amount of duty assessed for each document.

You are also required to identify why you are entitled to a reassessment of the duty assessed for the documents. Reassessment of duty assessed for a document is only available where 1 of the reassessment events listed in the “Am I eligible to apply for a reassessment?” section of this Guide has occurred. Insert the number listed in that section of this Guide that corresponds to the event that has occurred for your document, and the date that the event occurred, at question 4.

Meaning of Terms

Legal effect

An instrument is taken to have legal effect only if a right has been exercised under it or an obligation has been fulfilled under it or it has been relied on in another way.

Unintended effect

An instrument has an unintended effect if:

- when it was signed, the parties had a specific intention that was to be given effect to by the instrument; and
- the instrument does not give effect to that intention, or gives effect to that intention but also achieves some other effect that was not contemplated by the parties.

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