



**Aggregation of transactions under section 30**

Complete if this is the second or further transaction that forms part of an arrangement that includes other dutiable transactions that are to be aggregated under section 30 of the *Duties Act 2001*. Copies of any previously stamped transactions must be retained on file.

The first transaction in the arrangement will be assessed at normal duty rates. The duty calculation on each additional transaction in the arrangement will follow the process outlined below.

1. List the transactions that comprise this aggregation: (attach a schedule if space insufficient)

Transaction number	Unencumbered value	Duty already paid? (Yes/No) If yes, insert transaction number	Duty amount previously paid \$
2. Total unencumbered value of all the aggregated transactions: \$ .....		3. Total duty previously accounted for: \$ .....	

4. Are any of the aggregated transactions claiming a home concession?

Yes  Enter the total unencumbered value for the residential property on which a home concession is being claimed (do not include non-residential property): \$

No  go to step 6

**Note: A home concession can only be claimed once per arrangement (aggregation)**

5. Select the concession type/s that apply to the transaction noted at 4 and enter the percentage interest being acquired: (The totals of the interests acquired including the no concession interest must equal 100%)

Total interest acquired for home concession:  %

Total interest acquired for first home concession:  %

Total interest acquired for first home vacant land:  %

Total interest acquired for no concession claimed:  %

6. Total consideration (as noted at 2)  
(All assessments included in aggregation, including this assessment) \$

7. Total unencumbered value of non-residential property  
(The amount noted at 6, less the amount noted at 4) \$  (this amount must be entered also into the OSR calculator)

8. Duty payable on the total value listed at 6  
(Attach an OSR calculator report printout to this page) \$

9. Duty previously accounted for in aggregation  
(Total duty of previously stamped transactions – if any) \$

10. Duty payable  
(The amount noted at 8, less the amount noted at 9) \$

11. UTI (UTI owed on the amount noted at 10 – attach a UTI calculation report printout to this page if UTI applies to this aggregation) \$

12. Transaction liability  
(Total of 10 and 11) \$