

## Purpose

Use this procedure to note that section 30 is to be applied to a series of transactions in **OSRconnect**.

## Trigger

Perform this procedure when your client lodges transactions that substantially form, give effect to, or evidence what is substantially one arrangement and none of the transactions is claiming a concession.

## Prerequisites

- Knowledge of the processes for entering dutiable transactions for land and/or business assets in Queensland into **OSRconnect**.

## Helpful Hints

- The amount entered in **Total consideration assessed** must be adjusted to reflect any previous transactions in which the interest acquired was less than 100%. For example, if a previous transaction was assessed on an amount of \$380,000 with a 50% interest acquired, then the proportion to include for that transaction is:

**\$190,000 (\$380,000 multiplied by 50%).**

- Aggregations where the total interest acquired is less than 100% **and** a concession is being claimed cannot be entered into **OSRconnect**—these must be sent to OSR for Commissioner assessment.
- For aggregations with a transaction that includes a concession, refer to the tutorial **Section 30 Aggregation—With Concession**.

## Procedure

1. This tutorial consists of three parts and shows three transactions for the transfer of land being aggregated.



### PageBuilder

2. Perform one of the following:

If...	Then...	Go To...
You are entering the first transaction in a series of aggregated transactions:		Step 3.
You are entering the second transaction in a series of aggregated transactions:		Step 17.
You are entering subsequent transactions for aggregation:		Step 42.

3. **Part One—Enter the first transaction for aggregation**  
Enter the transaction, property and party information for the first transaction, and progress to the **Details** section.
4. Answer the **Details** questions.
5. Enter the **Consideration / Unencumbered value** of the property in **this transaction**.
6. The next steps detail how the transaction is set as the first in a series of transactions to be aggregated.
7. Select **Yes** to the question: **Does this transaction form part of an arrangement that includes other dutiable transactions (Section 30)?**
8. Select **Yes** to the question: **Is this the first transaction in the arrangement?**
9. Scroll to the **Acknowledgement** section.
10. Complete the **Acknowledgement**, scroll to the top of the screen and click **Check Form Data**.
11. The **Duty** and **Total Liability** amounts are now calculated and displayed.
12. Click **Next** to start the lodgement process, or **Save Draft** to save this transaction in **Filing** in the **Task Overview**.

13. In this scenario we click **Save Draft** to save this transaction in the **Task Overview**.
14. Note the status message after the save. Use the last 9 digits as the **Transaction Number** for stamping—this is also the **Payment Reference Code (PRC)** for the transaction.
15. When the transaction is submitted to OSR, the transaction number will be displayed on the **Lodgement Confirmation** page.
16. After the form is saved, click **Task Overview** to return to the main screen.
17. **Part Two—Enter the second aggregated transaction**  
From the **Forms** tab set up a new form for entering the second transaction in the aggregation.
18. Enter the transaction, property and party information for the second transaction, and progress to the **Details** section.
19. Answer the **Details** questions.
20. Enter the **Consideration / Unencumbered value** of the property **in this transaction**.
21. The next steps detail how the transaction is set as part of a series of transactions to be aggregated.
22. Select **Yes** to the question: **Does this transaction form part of an arrangement that includes other dutiable transactions (Section 30)?**
23. Select **No** to the question: **Is this the first transaction in the arrangement?**
24. Enter the transaction number for the **previous transactions in the same arrangement**.
25. If noting more than one previous transaction, separate the transaction numbers with a space.
26. Select **No** to note that none of the transactions claim a home concession.
27. Enter the **Total consideration assessed** for this transaction **and** the previous transaction/s noted above.
28. The amount entered in **Total consideration assessed** must be adjusted to reflect any previous transactions in which the interest acquired was **less than 100%**.  
For example, if a previous transaction was assessed on an amount of \$380,000 with a 50% interest acquired, then the proportion to include for that transaction is:  
**\$190,000 (\$380,000 multiplied by 50%)**
29. Scroll to the **Duty** section.

30. Enter the **Duty accounted for** on the previous transaction/s in the **less Duty accounted for in previous aggregation** field.
31. Scroll to the **Acknowledgement** section.
32. Complete the **Acknowledgement**, scroll to the top of the screen and click **Check Form Data**.
33. The **Total Duty payable for Aggregation** is displayed.
34. The **Duty accounted for** is noted.
35. The **Duty payable** for this transaction is the total duty calculated on the aggregated total consideration/value, less the duty previously accounted for.
36. Click **Next** to start the lodgement process, or **Save Draft** to save this transaction in **Filing** in the **Task Overview**.
37. In this scenario we click **Save Draft** to save this transaction in the **Task Overview**.
38. Note the **Transaction Number** (stamping and PRC) for this transaction.
39. After the form is saved, click **Task Overview** to return to the main screen.
40. The saved transactions that form this aggregation are listed in the **Task Overview**. Saved drafts appear as a **Filing** link—submitted transactions awaiting payment appear as a **Payment** link.
41. Saved drafts must be submitted to OSR on time to avoid any unpaid tax interest (UTI). Refer to the tutorial **Submitting a Transaction** for instruction on the lodgement process.
42. **Part Three—Enter subsequent transaction/s**  
From the **Forms** tab set up a new form for entering a further transaction that will be part of the aggregation.
43. Enter the transaction, property and party information for the subsequent transaction, and progress to the **Details** section.
44. Complete the **Details** questions and enter the **Consideration / Unencumbered value** of the property **in this transaction**.
45. Select **Yes** to the question: **Does this transaction form part of an arrangement that includes other dutiable transactions (Section 30)?**

- 46.** Select **No** to the question: **Is this the first transaction in the arrangement?**
- 47.** Enter the transaction numbers for the **Previous transactions within the same arrangement.**  
When noting more than one previous transaction, separate the transaction numbers with a space.
- 48.** Select **No** to note that none of the transactions claim a home concession.
- 49.** Enter the **Total consideration assessed** for this transaction **and** the previous transactions noted above.
- 50.** The amount entered in **Total consideration assessed** must be adjusted to reflect any previous transactions in which the interest acquired was **less than 100%**.  
For example, if a previous transaction was assessed on an amount of \$380,000 with a 50% interest acquired, then the proportion to include for that transaction is:  
**\$190,000 (\$380,000 multiplied by 50%)**
- 51.** Scroll to the **Duty** section.
- 52.** Enter the **Duty accounted for** on the previous transaction/s in the **less Duty accounted for in previous aggregation** field.
- 53.** Scroll to the **Acknowledgement** section.
- 54.** Complete the **Acknowledgement**, scroll to the top of the screen and click **Check Form Data**.
- 55.** The **Total Duty payable for Aggregation** is displayed.
- 56.** The **Duty accounted for** is noted.
- 57.** The **Duty payable** for this transaction is the total duty for the aggregation, less the duty previously accounted for on the noted transactions.
- 58.** Click **Next** to start the lodgement process, or **Save Draft** to save this transaction in **Filing** in the **Task Overview**.