

# <sup>1</sup>Part 25 – Foreign Ownership Information

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# <sup>1</sup>Part 25 – Foreign Ownership Information

## General Law

### Foreign Ownership of Land Register

[25-0000]

The Foreign Ownership of Land Register is a public register of land in Queensland held by foreign persons as defined in the *Foreign Ownership of Land Register Act 1988*, which references the definition of ‘foreign person’ in the *Duties Act 2001*.

Each of the following is a ‘foreign person’:

- a foreign individual;
- a foreign corporation; and
- a trustee of a foreign trust.

### Notification of Foreign Ownership

[25-0010]

Foreign persons who acquire an interest in land must lodge a notification of foreign ownership within 90 days of the acquisition (s. 18 of the *Foreign Ownership of Land Register Act 1988*).

The Foreign Ownership of Land Register Act requires a notification to be provided if a foreign person disposes of an interest in land (s. 18A of the Foreign Ownership of Land Register Act). The lodgement and registration of the instrument or document that disposes of the interest (e.g. a Form 1 – Transfer) is sufficient to meet this notification requirement and no additional notification is required (the relevant register is updated automatically by the Automated Titles System).

If a person or entity that holds an interest in land has subsequently become and is, as at 30 June in any year, a foreign person, a notification must be provided by 30 September of the same year (s. 20 of the Foreign Ownership of Land Register Act).

If a foreign person that holds an interest in land has ceased to be foreign as at 30 June in any year, a notification must be provided by 30 September of the same year (s. 19 of the Foreign Ownership of Land Register Act).

### Exemptions from Notification

[25-0020]

The following persons are exempt from the requirements of notification:

- a personal representative of a deceased person is not required to lodge a notification of ownership in respect of the interest in land vested in him/her as personal representative (s. 18(2) of the *Foreign Ownership of Land Register Act 1988*); and
- a person beneficially entitled to an interest in land because of the death of a person is not required to lodge a notification of ownership until all documents resulting in the interest vesting in the person have been lodged (s. 18(3) of the Foreign Ownership of Land Register Act).

## Foreign Person Acquiring an Interest in Land

[25-0030]

An obligation to notify is triggered upon a ‘foreign person’ ‘acquiring’ an ‘interest in land’. These terms are defined in schedule 1 of the *Foreign Ownership of Land Register Act 1988* and (by reference) in the *Duties Act 2001*.

Each of the following is a ‘Foreign person’:

1. a foreign individual (s. 234 Duties Act)

A ‘foreign individual’ is an individual other than an Australian citizen or permanent resident (s. 235 Duties Act).

2. a foreign corporation (s. 234 Duties Act)

A ‘foreign corporation’ is:

- a corporation incorporated outside Australia;
- a corporation in which (taking their interests together) foreign persons or related persons of foreign persons:
  - are in a position to control at least 50% of the voting power in the corporation; or
  - are in a position to control at least 50% of the potential voting power in the corporation; or
  - have an interest in at least 50% of the issued shares in the corporation (s. 236 Duties Act).

3. the trustee of a foreign trust (s. 234 Duties Act)

A ‘foreign trust’ is a trust where at least 50% of the interests in the trust are:

- a trust interest of a foreign individual; or
- a trust interest of a foreign corporation; or
- a trust interest of a trustee of a foreign trust; or
- a trust interest held by a related person of a foreign individual, foreign corporation or a trustee of a foreign trust (s. 237 Duties Act).

A ‘trust interest’ is a person’s interest as a beneficiary of a trust (other than a life interest). For a discretionary trust, only a taker in default of an appointment by the trustee can have a trust interest. Also, for a trust that is a superannuation fund, a member of the fund has a trust interest in the fund (s. 57 Duties Act).

Further information about some of the definitions above is available in Public Rulings made by the Commissioner of State Revenue which can be accessed from the [Resources page](#) on the Queensland Treasury website. See s. 238 of the Duties Act regarding ‘related persons’.

‘Interest in land’ includes an estate or interest:

- in land and any improvements on the land;
- in a licence or permit granted under the *Land Act 1994*;

- in a miners homestead as defined in the *Land Act 1994*.

However, ‘interest in land’ does not include:

- a security interest in land;
- an estate or interest in an easement over land;
- the estate or interest of a lessee of freehold land or a sublessee of leasehold land where the term of a lease or a sublease, as the case may be, including those available under all options to renew, does not exceed 25 years;
- an estate or interest in minerals, crude oil, natural gas, petroleum or petroleum deposits;
- certain authority relating to land granted under the *Mineral Resources Act 1989*, the *Coal Mining Safety and Health Act 1999*, the *Geothermal Energy Act 2010*, the *Greenhouse Gas Storage Act 2009*, the *Petroleum Act 1923*, the *Petroleum and Gas (Production and Safety) Act 2004* or the *Petroleum (Submerged Lands) Act 1982*;
- an agreement given force by an Act of Parliament for development of mineral deposits;
- a carbon abatement interest under the Land Act or Land Title Act;
- a covenant under the Land Act or Land Title Act;
- a plantation licence under the *Forestry Act 1959*; or
- a profit a prendre under the Land Act or Land Title Act.

‘Acquired’ is widely defined to include obtaining, gaining, receiving or acquiring by purchase, exchange, lease, will, devolution, operation of law, grant, gift or enforcement of a security.

### **Person holding an interest in land becoming a foreign person**

[25-0035]

If a person or entity that holds an interest in land has subsequently become and is, as at 30 June in any year, a foreign person, a notification must be provided by 30 September of the same year unless a notification has already been provided (s. 20 of the *Foreign Ownership of Land Register Act 1988*).

The notification must be provided by way of a Form 25 – Foreign Ownership Information.

### **Person holding an interest in land ceasing to be a foreign person**

[25-0036]

If a foreign person that holds an interest in land has ceased to be foreign as at 30 June in any year, a notification must be provided by 30 September of the same year unless a notification has already been provided (s. 19 of the *Foreign Ownership of Land Register Act 1988*).

The notification must be provided by way of a letter containing the information detailed in [25-2300].

### **Penalties for Non-Compliance**

[25-0040]

Sections 24 and 25 of the *Foreign Ownership of Land Register Act 1988* prescribe penalties for non-compliance or giving false or misleading information.

# Practice

[25-2000]

## Notifications for Foreign Persons Acquiring an Interest in Land

[25-2100]

A notification for a foreign person (foreign individual, foreign corporation or trustee of a foreign trust) acquiring an interest in land pursuant to s. 18(1) of the *Foreign Ownership of Land Register Act 1988* must be provided using a Form 25 – Foreign Ownership Information.

Where applicable, the Form 25 must accompany one of the following instrument or document types that transfers or creates the interest in land being acquired by the foreign person:

- Form 1 – Transfer\* (attached to the Form 24 – Property Information (Transfer));
- Form 6 – Transmission Application to a devisee/legatee\* (attached to the Form 24A – Property Information (Transmission Application)); or
- Form 7 – Lease of freehold land or sub-lease of State leasehold land.#

\* for freehold land, State leasehold land or a lease of freehold land/sub-lease of State leasehold land where the term (including any available options) exceeds 25 years.

# where the term (including any available options) exceeds 25 years.

For a Form 1 or Form 6, the Form 25 must be attached to the accompanying Form 24 or Form 24A.

If the Form 25 cannot otherwise be provided with an instrument or document, it must be provided by post or e-mail to [titlesinfo@dnrme.qld.gov.au](mailto:titlesinfo@dnrme.qld.gov.au) (a scanned digital copy of the signed Form 25 is acceptable). The covering letter or e-mail should state that the Form 25 is being provided as a notification of ownership pursuant to s. 18(1) of the *Foreign Ownership of Land Register Act 1988*.

Images of the Form 25 are not available to the public.

Refer to the following example forms provided below in [25-4000]:

- Example 1 – foreign individual;
- Example 2 – foreign corporation (incorporated outside Australia);
- Example 3 – foreign corporation (incorporated within Australia – wholly foreign controlled);
- Example 4 – foreign corporation (incorporated within Australia – partly foreign controlled);
- Example 5 – Trustee of a Foreign Trust where the trust is wholly foreign (the trustee is a natural person that is not a foreign individual); and
- Example 6 – Trustee of a Foreign Trust where the trust is partly foreign (the trustee is a company that is not a foreign corporation).

## Notification for person or entity holding an interest in land becoming a foreign person

[25-2200]

A notification of ownership under s. 20 of the *Foreign Ownership of Land Register Act 1988* for a person or entity holding an interest in land that subsequently becomes a foreign person is to be provided using a Form 25 – Foreign Ownership Information.

The Form 25 must be sent by post or e-mail to [titlesinfo@dnrme.qld.gov.au](mailto:titlesinfo@dnrme.qld.gov.au) (a scanned digital copy of the signed Form 25 is acceptable). Any covering letter or e-mail should state that the notification letter is being provided as a notification of ownership pursuant to s. 20 of the *Foreign Ownership of Land Register Act 1988*.

## Notification for person or entity holding an interest in land ceasing to be a foreign person

[25-2300]

A notification under s. 19 of the *Foreign Ownership of Land Register Act 1988* for a person or entity holding an interest in land that ceases to be a foreign person must be provided by way of a notification letter containing the following information:

- a statement that the letter is a notification pursuant to s. 19(2) of the *Foreign Ownership of Land Register Act 1988*;
- the lot on plan description/s of the land in which the person/entity holds an interest; and
- a declaration that the individual/corporation is no longer a foreign person.

The notification letter must be signed by the individual/corporation that has ceased to be a foreign person or a person authorised to sign on behalf of the individual/corporation (e.g. a solicitor or a person authorised to sign on behalf of a corporation).

The notification letter can be provided by post or e-mail to [titlesinfo@dnrme.qld.gov.au](mailto:titlesinfo@dnrme.qld.gov.au) (a scanned digital copy of the notification letter is acceptable). Any covering letter or e-mail should state that the notification letter is being provided as a notification pursuant to s. 19(2) of the *Foreign Ownership of Land Register Act 1988*.

### Example:

This letter is a notification pursuant to s. 19(2) of the *Foreign Ownership of Land Register Act 1988*.

#### 1. Property Details

<b>Lot on Plan Description/s</b>

I declare that \_\_\_\_\_ is no longer a foreign person.

## Electronic Conveyancing Prescribed Requirements

[25-2400]

Under the Participation Rules (Queensland) a prescribed requirement is a published requirement of the Registrar that Subscribers are required to comply with.

The following are prescribed requirements under the Participation Rules (Queensland) for Subscribers that are completing a Form 24 (electronic) and Form 25 (electronic) for a *foreign*

*person* that is required to provide a notification for the acquisition of an interest in land under s. 18(1) of the *Foreign Ownership of Land Register Act 1988*.

Where the Subscriber is completing the Form 24 (electronic) and Form 25 (electronic) for:

- a natural person that is a trustee of a *foreign trust* (and not a *foreign individual*):
  - where all of the foreign trust interests are wholly held by a foreign beneficiary or beneficiaries from one country only then:
    - the Form 24 Question 1(f) must be marked as “YES”; and
    - the Form 25 must be completed as if it were being completed by a *foreign individual* but using the country of the foreign beneficiary or beneficiaries.
  - otherwise:
    - the Form 24 Question 1(f) must be marked as “NO” (a Form 25 will then not be required to be completed through electronic conveyancing); and
    - a Form 25 must be prepared in paper and sent by post or e-mail to [titlesinfo@dnrme.qld.gov.au](mailto:titlesinfo@dnrme.qld.gov.au) (a scanned digital copy of the signed Form 25 is acceptable) after the electronic lodgement of the relevant dealing. Refer to the relevant examples and guide to completion for a trustee of a foreign trust in [25-4010];
- a natural person that is a *foreign individual* **and** a trustee of a *foreign trust*:
  - the Form 24 Question 1(f) must be marked as “YES”; and
  - the Form 25 must be completed as normal for a *foreign individual* using the foreign country of the *foreign individual*;
- a corporation that is a trustee of a *foreign trust* (and not a *foreign corporation*):
  - the Form 24 Question 1(f) must be marked as “YES”; and
  - the Form 25 must be completed as if it were being completed by a *foreign corporation* but instead of entering the percentages and countries of foreign shareholders, the percentages and countries of the foreign beneficiaries of the trust must be entered;
- a corporation that is a *foreign corporation* **and** a trustee of a *foreign trust*
  - the Form 24 Question 1(f) must be marked as “YES”; and
  - the Form 25 must be completed as normal for a *foreign corporation* using the foreign country of incorporation or the percentages and countries of foreign shareholders.

### Summary of the requirements for the completion of a Form 24 (electronic) and Form 25 (electronic) for a *foreign person* in Electronic Conveyancing

Entity Type	<i>foreign person</i> type as defined in the <i>Duties Act 2001 (Qld)</i>	Form 24 Question 1(f)	Form 25 (electronic) Completion
Natural Person	1. <i>foreign individual</i> only	Yes	Complete as normal for a <i>foreign individual</i> using the foreign country of the <i>foreign individual</i> .
	2. trustee of a <i>foreign trust</i> only:		
	a) where the trust interests are <u>wholly held</u> by a foreign beneficiary or beneficiaries from <u>one country only</u>	Yes	Complete as if completing for a <i>foreign individual</i> but insert the foreign country of the foreign beneficiary/beneficiaries.
	b) trustee of a <i>foreign trust</i> otherwise	No	Do not complete a Form 25 through electronic conveyancing.  Prepare a Form 25 in paper and send it by post or e-mail to <a href="mailto:titlesinfo@dnrme.qld.gov.au">titlesinfo@dnrme.qld.gov.au</a> (a scanned digital copy of the signed Form 25 is acceptable) after the electronic lodgement of the relevant dealing. Refer to [25-4010].
	3. <i>foreign individual</i> <b>AND</b> trustee of a <i>foreign trust</i>	Yes	Complete as normal for a <i>foreign individual</i> using the foreign country of the <i>foreign individual</i> .
Corporation	1. <i>foreign corporation</i> only	Yes	Complete as normal using the foreign country of incorporation or the percentages and countries of foreign shareholders.
	2. trustee of a <i>foreign trust</i> only	Yes	Complete as if completing for a <i>foreign corporation</i> but instead of entering the percentages and countries of foreign shareholders, enter the percentages and countries of the foreign beneficiaries of the trust.
	3. <i>foreign corporation</i> <b>AND</b> trustee of a <i>foreign trust</i>	Yes	Complete as normal for a <i>foreign corporation</i> using the foreign country of incorporation or the percentages and countries of foreign shareholders.

## Forms

### General Guide to Completion of Forms

[25-4000]

For general requirements for completion of forms see part 59 – Forms.

**Example 1 – Foreign Individual**

This form is only required to be completed by or on behalf of a *foreign person* (a *foreign individual*, *foreign corporation* or trustee of a *foreign trust* – see the *Foreign Ownership of Land Register Act 1988* (the Act) and the *Duties Act 2001*).

Please note: a *foreign individual* does not include a person that has permanent residency status in Australia.

Refer to the Queensland Office of State Revenue Public Rulings for more information and guidance on *foreign corporations* and *foreign trusts* as defined in the *Duties Act 2001*.

**Official use only**

Where applicable, this form must accompany:

- Form 1 - Transfer (of freehold, State leasehold or applicable lease/sub-lease) and Form 24 - Property Information (Transfer); or
- Form 6 - Transmission Application to a devisee/legatee (for freehold, State leasehold or applicable lease/sub-lease) and Form 24A - Property Information (Transmission Application); or
- Form 7 – Lease of freehold or sub-lease of State leasehold where the term (including any available options) exceeds 25 years.

**Details to be completed by or on behalf of the foreign person: Mark applicable [ ] with 'X'**

Where there is insufficient space in an item, use a Form 20 (Enlarged Panel).

**1. Lot on Plan Description**

LOT 11 ON RP893999

**2. Foreign person details**

Individual **OR**  Corporation/Trustee of foreign trust **OR**  Corporation/Trustee of foreign trust  
Wholly Foreign Partly Foreign

Foreign Country:

Foreign Country:

% Foreign:

SINGAPORE

OR If more than one foreign country, complete details for each country below. Please note the percentages must total 100%.

Complete details for each country applicable below. Please note the combined total of the percentages below must equal that of the percentage above.

% Foreign	Country of Foreign Shareholders/Beneficiaries	% Foreign	Country of Foreign Shareholders/Beneficiaries
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....

**3. Declaration**

I declare that: IRAWAN BIN SALIM

**[Full name of foreign individual, foreign corporation or trustee of a foreign trust]**

is a foreign person within the meaning of the Act; the particulars contained in this form are to the best of my knowledge true and correct; and if applicable, I am authorised to make this declaration on behalf of the foreign person.

M L Brady

MICHAEL LAWRENCE BRADY  
SOLICITOR

01/07/2020

**Signature**

**Full name**  
(and qualification or office if relevant)

**Execution Date**

**\*Contact details of declarant:**  
e.g. e-mail address or phone number

mlbrady@bradylocallawyers.com.au  
(07) 3025 1525

**Privacy Statement**

Collection of information from this form is authorised by legislation and is used to maintain publicly searchable records. For more information see the Department's website. \*The contact details of the declarant will only be used by the Department for the specific purpose of contacting the declarant if further information or clarification is required.

## Example 2 – Foreign Corporation (incorporated outside Australia)

QUEENSLAND TITLES REGISTRY  
Foreign Ownership of Land Register Act 1988

### FOREIGN OWNERSHIP INFORMATION

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This form is only required to be completed by or on behalf of a *foreign person* (a *foreign individual*, *foreign corporation* or trustee of a *foreign trust* – see the *Foreign Ownership of Land Register Act 1988* (the Act) and the *Duties Act 2001*).

Please note: a *foreign individual* does not include a person that has permanent residency status in Australia.

Refer to the Queensland Office of State Revenue Public Rulings for more information and guidance on *foreign corporations* and *foreign trusts* as defined in the *Duties Act 2001*.

## Official use only

Where applicable, this form must accompany:

- Form 1 - Transfer (of freehold, State leasehold or applicable lease/sub-lease) and Form 24 - Property Information (Transfer); or
- Form 6 - Transmission Application to a devisee/legatee (for freehold, State leasehold or applicable lease/sub-lease) and Form 24A - Property Information (Transmission Application); or
- Form 7 – Lease of freehold or sub-lease of State leasehold where the term (including any available options) exceeds 25 years.

**Details to be completed by or on behalf of the foreign person:** Mark applicable [ ] with 'X'

Where there is insufficient space in an item, use a Form 20 (Enlarged Panel).

### 1. Lot on Plan Description

LOT 11 ON RP893999

### 2. Foreign person details

[ ] Individual OR [X] Corporation/Trustee of foreign trust Wholly Foreign OR [ ] Corporation/Trustee of foreign trust Partly Foreign

Foreign Country:

Foreign Country:

% Foreign:

SINGAPORE

OR If more than one foreign country, complete details for each country below. Please note the percentages must total 100%.

Complete details for each country applicable below. Please note the combined total of the percentages below must equal that of the percentage above.

%  
Foreign

Country of Foreign  
Shareholders/Beneficiaries

%  
Foreign

Country of Foreign  
Shareholders/Beneficiaries

### 3. Declaration

I declare that: OVERSEAS INVESTMENT CORPORATION ARBN 123 456 789

[Full name of foreign individual, foreign corporation or trustee of a foreign trust]

is a foreign person within the meaning of the Act; the particulars contained in this form are to the best of my knowledge true and correct; and if applicable, I am authorised to make this declaration on behalf of the foreign person.

M L Brady

Signature

MICHAEL LAWRENCE BRADY  
SOLICITOR

Full name  
(and qualification or office if relevant)

01/07/2020

Execution Date

\*Contact details of declarant:

e.g. e-mail address or phone number

mlbrady@bradylocallawyers.com.au  
(07) 3025 1525

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### Example 3 – Foreign Corporation (incorporated within Australia – wholly foreign controlled)

QUEENSLAND TITLES REGISTRY  
Foreign Ownership of Land Register Act 1988

## FOREIGN OWNERSHIP INFORMATION

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This form is only required to be completed by or on behalf of a *foreign person* (a *foreign individual*, *foreign corporation* or trustee of a *foreign trust* – see the *Foreign Ownership of Land Register Act 1988* (the Act) and the *Duties Act 2001*).

Please note: a *foreign individual* does not include a person that has permanent residency status in Australia.

Refer to the Queensland Office of State Revenue Public Rulings for more information and guidance on *foreign corporations* and *foreign trusts* as defined in the *Duties Act 2001*.

### Official use only

Where applicable, this form must accompany:

- Form 1 - Transfer (of freehold, State leasehold or applicable lease/sub-lease) and Form 24 - Property Information (Transfer); or
- Form 6 - Transmission Application to a devisee/legatee (for freehold, State leasehold or applicable lease/sub-lease) and Form 24A - Property Information (Transmission Application); or
- Form 7 – Lease of freehold or sub-lease of State leasehold where the term (including any available options) exceeds 25 years.

**Details to be completed by or on behalf of the foreign person:** Mark applicable [ ] with 'X'

Where there is insufficient space in an item, use a Form 20 (Enlarged Panel).

#### 1. Lot on Plan Description

LOT 11 ON RP893999

#### 2. Foreign person details

[ ] Individual OR [X] Corporation/Trustee of foreign trust Wholly Foreign OR [ ] Corporation/Trustee of foreign trust Partly Foreign

Foreign Country:

Foreign Country:

% Foreign:

OR If more than one foreign country, complete details for each country below. Please note the percentages must total 100%.

Complete details for each country applicable below. Please note the combined total of the percentages below must equal that of the percentage above.

% Foreign	Country of Foreign Shareholders/Beneficiaries
40%	SPAIN
60%	GERMANY

% Foreign	Country of Foreign Shareholders/Beneficiaries

#### 3. Declaration

I declare that: LOCAL INVESTMENT VEHICLE 1 PTY LTD ACN 123 456 789

[Full name of foreign individual, foreign corporation or trustee of a foreign trust]

is a foreign person within the meaning of the Act; the particulars contained in this form are to the best of my knowledge true and correct; and if applicable, I am authorised to make this declaration on behalf of the foreign person.

M L Brady

Signature

MICHAEL LAWRENCE BRADY  
SOLICITOR

Full name  
(and qualification or office if relevant)

01/07/2020

Execution Date

\*Contact details of declarant:

e.g. e-mail address or phone number

mlbrady@bradylocallawyers.com.au  
(07) 3025 1525

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**Example 4 – Foreign Corporation (incorporated within Australia – partly foreign controlled)**

This form is only required to be completed by or on behalf of a *foreign person* (a *foreign individual*, *foreign corporation* or trustee of a *foreign trust* – see the *Foreign Ownership of Land Register Act 1988* (the Act) and the *Duties Act 2001*).

Please note: a *foreign individual* does not include a person that has permanent residency status in Australia.

Refer to the Queensland Office of State Revenue Public Rulings for more information and guidance on *foreign corporations* and *foreign trusts* as defined in the *Duties Act 2001*.

**Official use only**

Where applicable, this form must accompany:

- Form 1 - Transfer (of freehold, State leasehold or applicable lease/sub-lease) and Form 24 - Property Information (Transfer); or
- Form 6 - Transmission Application to a devisee/legatee (for freehold, State leasehold or applicable lease/sub-lease) and Form 24A - Property Information (Transmission Application); or
- Form 7 – Lease of freehold or sub-lease of State leasehold where the term (including any available options) exceeds 25 years.

**Details to be completed by or on behalf of the foreign person: Mark applicable [ ] with 'X'**

Where there is insufficient space in an item, use a Form 20 (Enlarged Panel).

**1. Lot on Plan Description**

LOT 11 ON RP893999

**2. Foreign person details**

Individual **OR**  Corporation/Trustee of foreign trust Wholly Foreign **OR**  Corporation/Trustee of foreign trust Partly Foreign

Foreign Country: Foreign Country: % Foreign:  
..... 80%

*OR If more than one foreign country, complete details for each country below. Please note the percentages must total 100%.*

*Complete details for each country applicable below. Please note the combined total of the percentages below must equal that of the percentage above.*

% Foreign	Country of Foreign Shareholders/Beneficiaries	% Foreign	Country of Foreign Shareholders/Beneficiaries
40%	SPAIN	40%	GERMANY
.....	.....	.....	.....
.....	.....	.....	.....

**3. Declaration**

I declare that: LOCAL INVESTMENT VEHICLE 2 PTY LTD ACN 123 456 789

**[Full name of foreign individual, foreign corporation or trustee of a foreign trust]**

is a foreign person within the meaning of the Act; the particulars contained in this form are to the best of my knowledge true and correct; and if applicable, I am authorised to make this declaration on behalf of the foreign person.

M L Brady

MICHAEL LAWRENCE BRADY  
SOLICITOR

01/07/2020

**Signature**

**Full name**  
(and qualification or office if relevant)

**Execution Date**

**\*Contact details of declarant:**

e.g. e-mail address or phone number

mlbrady@bradylocallawyers.com.au  
(07) 3025 1525

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**Example 5 – Trustee of a Foreign Trust where the trust is wholly foreign (the trustee is a natural person that is not a foreign individual)**

QUEENSLAND TITLES REGISTRY  
Foreign Ownership of Land Register Act 1988

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This form is only required to be completed by or on behalf of a *foreign person* (a *foreign individual*, *foreign corporation* or trustee of a *foreign trust* – see the *Foreign Ownership of Land Register Act 1988* (the Act) and the *Duties Act 2001*).

Please note: a *foreign individual* does not include a person that has permanent residency status in Australia.

Refer to the Queensland Office of State Revenue Public Rulings for more information and guidance on *foreign corporations* and *foreign trusts* as defined in the *Duties Act 2001*.

**Official use only**

Where applicable, this form must accompany:

- Form 1 - Transfer (of freehold, State leasehold or applicable lease/sub-lease) and Form 24 - Property Information (Transfer); or
- Form 6 - Transmission Application to a devisee/legatee (for freehold, State leasehold or applicable lease/sub-lease) and Form 24A - Property Information (Transmission Application); or
- Form 7 – Lease of freehold or sub-lease of State leasehold where the term (including any available options) exceeds 25 years.

**Details to be completed by or on behalf of the foreign person:** Mark applicable [ ] with 'X'

Where there is insufficient space in an item, use a Form 20 (Enlarged Panel).

**1. Lot on Plan Description**

LOT 11 ON RP893999

**2. Foreign person details**

[ ] Individual OR [X] Corporation/Trustee of foreign trust Wholly Foreign OR [ ] Corporation/Trustee of foreign trust Partly Foreign

Foreign Country:

Foreign Country:

% Foreign:

OR If more than one foreign country, complete details for each country below. Please note the percentages must total 100%.

Complete details for each country applicable below. Please note the combined total of the percentages below must equal that of the percentage above.

% Foreign	Country of Foreign Shareholders/Beneficiaries	% Foreign	Country of Foreign Shareholders/Beneficiaries
40%	BELGIUM		
60%	FRANCE		

**3. Declaration**

I declare that: MARK ANDREW BURROWS

[Full name of foreign individual, foreign corporation or trustee of a foreign trust]

is a foreign person within the meaning of the Act; the particulars contained in this form are to the best of my knowledge true and correct; and if applicable, I am authorised to make this declaration on behalf of the foreign person.

M L Brady

Signature

MICHAEL LAWRENCE BRADY  
SOLICITOR

Full name  
(and qualification or office if relevant)

01/07/2020

Execution Date

\*Contact details of declarant:  
e.g. e-mail address or phone number

mlbrady@bradylocallawyers.com.au  
(07) 3025 1525

**Privacy Statement**

Collection of information from this form is authorised by legislation and is used to maintain publicly searchable records. For more information see the Department's website. \*The contact details of the declarant will only be used by the Department for the specific purpose of contacting the declarant if further information or clarification is required.

**Example 6 – Trustee of a Foreign Trust where the trust is partly foreign (the trustee is a company that is not a foreign corporation)**

QUEENSLAND TITLES REGISTRY  
Foreign Ownership of Land Register Act 1988

**FOREIGN OWNERSHIP INFORMATION**

**FORM 25** Version 5  
Page 1 of 1

This form is only required to be completed by or on behalf of a *foreign person* (a *foreign individual*, *foreign corporation* or trustee of a *foreign trust* – see the *Foreign Ownership of Land Register Act 1988* (the Act) and the *Duties Act 2001*).

Please note: a *foreign individual* does not include a person that has permanent residency status in Australia.

Refer to the Queensland Office of State Revenue Public Rulings for more information and guidance on *foreign corporations* and *foreign trusts* as defined in the *Duties Act 2001*.

**Official use only**

Where applicable, this form must accompany:

- Form 1 - Transfer (of freehold, State leasehold or applicable lease/sub-lease) and Form 24 - Property Information (Transfer); or
- Form 6 - Transmission Application to a devisee/legatee (for freehold, State leasehold or applicable lease/sub-lease) and Form 24A - Property Information (Transmission Application); or
- Form 7 – Lease of freehold or sub-lease of State leasehold where the term (including any available options) exceeds 25 years.

**Details to be completed by or on behalf of the foreign person:** Mark applicable [ ] with 'X'

Where there is insufficient space in an item, use a Form 20 (Enlarged Panel).

**1. Lot on Plan Description**

LOT 11 ON RP893999

**2. Foreign person details**

[ ] Individual OR [ ] Corporation/Trustee of foreign trust Wholly Foreign OR [X] Corporation/Trustee of foreign trust Partly Foreign

Foreign Country:

Foreign Country:

% Foreign:

80%

OR If more than one foreign country, complete details for each country below. Please note the percentages must total 100%.

Complete details for each country applicable below. Please note the combined total of the percentages below must equal that of the percentage above.

% Foreign	Country of Foreign Shareholders/Beneficiaries	% Foreign	Country of Foreign Shareholders/Beneficiaries
40%	BELGIUM	40%	FRANCE
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....

**3. Declaration**

I declare that: LOCAL TRUSTEE COMPANY PTY LTD ACN 123 456 789

**[Full name of foreign individual, foreign corporation or trustee of a foreign trust]**

is a foreign person within the meaning of the Act; the particulars contained in this form are to the best of my knowledge true and correct; and if applicable, I am authorised to make this declaration on behalf of the foreign person.

M L Brady

MICHAEL LAWRENCE BRADY  
SOLICITOR

01/07/2020

**Signature**

**Full name**  
(and qualification or office if relevant)

**Execution Date**

\*Contact details of declarant:  
e.g. e-mail address or phone number

mlbrady@bradylocallawyers.com.au  
(07) 3025 1525

**Privacy Statement**

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## Guide to Completion of Form 25

[25-4010]

The information collected on the Form 25 is required for entry on the Foreign Ownership of Land Register, which is a public register of land in Queensland held by a foreign person as defined in the *Foreign Ownership of Land Register Act 1988* (and the *Duties Act 2001*).

The Form 25 is used to provide the notification of ownership for s. 18(1) and s. 20 of the *Foreign Ownership of Land Register Act 1988*.

Where applicable for a notification under s. 18(1) of the Foreign Ownership of Land Register Act, the Form 25 must accompany one of the following instrument or document types that transfers or creates the interest in land being acquired by the foreign person:

- Form 1 – Transfer\* (attached to the Form 24 – Property Information (Transfer));
- Form 6 – Transmission Application to a devisee/legatee\* (attached to the Form 24A – Property Information (Transmission Application)); or
- Form 7 – Lease of freehold land or sub-lease of State leasehold land#.

\* for freehold land, State leasehold land or a lease of freehold land/sub-lease of State leasehold land where the term (including any available options) exceeds 25 years.

# where the term (including any available options) exceeds 25 years.

Where there is more than one foreign person acquiring an interest in land, it will be assumed that the foreign country details are the same unless otherwise stated.

### Item 1

[25-4020]

Insert the lot and plan number/s of the land for which the notification is being made.

Where the Form 25 is accompanying a Form 1, Form 6 or Form 7 this item should contain all of the relevant land listed in Item 2 of the relevant form.

### Item 2

[25-4030]

Only **one option** must be selected and completed.

Because of the definition of *foreign person* there may be instances where the entity acquiring an interest is both:

- A *foreign individual* and trustee of a *foreign trust*; or
- A *foreign corporation* and trustee of a *foreign trust*.

In these situations, it is acceptable for the entity to provide a notification for either option but the Titles Registry preference is for the *foreign individual* or *foreign corporation* option to be used.

#### Foreign individual (Example 1)

For a foreign individual:

- Select Individual

- Insert the relevant foreign country of the person in the Foreign Country Field

Refer to Example 1.

#### **Foreign corporation (Examples 2-4)**

For a foreign corporation incorporated outside Australia:

- Select Corporation/Trustee of Foreign Trust Wholly Foreign
- Insert the country where the foreign corporation was incorporated in the Foreign Country Field

Refer to Example 2.

For a foreign corporation incorporated within Australia that is wholly foreign controlled:

- Select Corporation/Trustee of Foreign Trust Wholly Foreign
- If the foreign shareholders are only from one foreign country – insert the country in the Foreign Country Field
- If the foreign shareholders are from more than one foreign country – insert the countries and the corresponding percentages in the table (the percentages must total 100%)

Refer to Example 3.

For a foreign corporation incorporated within Australia that is partly foreign controlled:

- Select Corporation/Trustee of Foreign Trust Partly Foreign
- Insert the overall percentage of foreign shareholders in the % Foreign Field
- Insert the countries and the corresponding percentages of the foreign shareholders in the table – the combined total of the percentages listed in the table must be equal to the overall percentage of foreign shareholders entered in the % Foreign Field above the table

Refer to Example 4.

#### **Trustee of a foreign trust (Examples 5-6)**

For a trustee of a foreign trust where the foreign trust is wholly foreign:

- Select Corporation/Trustee of Foreign Trust Wholly Foreign
- If all of the *trust interests*\* are held by foreign beneficiaries that are only from one foreign country – insert the foreign country in the Foreign Country Field
- If all of the *trust interests*\* are held by foreign beneficiaries from more than one foreign country – insert the foreign countries and the corresponding percentages in the table (the percentages must total 100%)

\*see s. 57 of the *Duties Act 2001* or refer to [25-0030].

Refer to Example 5.

For a trustee of a foreign trust where the foreign trust is partly foreign:

- Select Corporation/Trustee of Foreign Trust – Partly Foreign
- Insert the overall percentage of *trust interests*\* that are held by foreign beneficiaries in the % Foreign Field
- Insert the foreign countries and the corresponding percentages of the *trust interests* that are held by foreign beneficiaries in the table – the combined total of the percentages listed in the table must be equal to the overall percentage of foreign beneficiaries entered in the % Foreign Field above the table

\*see s. 57 of the *Duties Act 2001* or refer to [25-0030].

Refer to Example 6.

### Item 3

[25-4040]

The full name of the foreign person must be inserted where indicated and the form must be signed by the foreign person or a person authorised to sign on behalf of the foreign person (e.g. a solicitor acting for the foreign person or a person authorised to sign on behalf of the foreign corporation).

Contact details for the declarant must be included (e.g. a postal address, e-mail address or telephone number) where indicated to enable the Titles Registry to contact the declarant if further information or clarification is required.

### Execution (Electronic Form)

[25-4045]

The requirements for the execution and certification are contained in the Participation Rules (Queensland) for electronic conveyancing.

## Cross References and Further Reading

[25-9000]

Part 24 – Property Information (Transfer) and Property Information (Transmission Application), [24-4020]

### Notes in text

[25-9050]

Note <sup>1</sup> – This part does not apply to water allocations.