



## APPLICATION FOR EXEMPTION FOR TRANSFER BETWEEN SPOUSES (INCLUDING DE FACTO PARTNERS)

### SECTION 97 DUTIES ACT 2008

**PLEASE READ THE FOLLOWING INFORMATION PRIOR TO COMPLETING THE APPLICATION FORM**

Duty is not chargeable on the transfer of, or agreement for the transfer of, dutiable property where –

1. the transferor and transferee are married to each other or are de facto partners of 2 years; and
2. the dutiable property is a lot on which a residence is erected which was used solely or dominantly as the ordinary place of residence of the transferor and the transferee when liability for duty on the transaction arose; and
3. the lot on which the residence is erected is used solely or dominantly for residential purposes associated with that residence; and
4. the transferor is the sole owner of the property; and
5. the result of the transaction is that the transferor and the transferee will own the property as joint tenants or tenants in common in equal shares.

**NOTE: PLEASE LODGE THE ORIGINAL TRANSFER OF LAND DOCUMENT WITH THIS FORM**

#### DETAILS OF THE PARTIES TO THE TRANSFER

##### 1. Transferor

_____	_____	_____
(Given Names)	(Surname)	(Former Surname)
of _____		
_____		
(Residential Address)		

##### 2. Transferee

_____	_____	_____
(Given Names)	(Surname)	(Former Surname)
of _____		
_____		
(Residential Address)		

#### DETAILS OF THE PROPERTY BEING TRANSFERRED

Street No.	Street	Suburb

Lot No.	Plan/Diagram/Strata Plan No.	Certificate of Title No. [Vol/Fol]		
		Volume:		Folio:

**ALL QUESTIONS MUST BE ANSWERED IN THE BOXES PROVIDED**

- 1. Is the transferor the sole owner of the property?
- 2. Are the transferor and transferee legally married to each other? If **YES** go to question 4, if **NO** go to question 3.
- 3. Are the transferor and transferee de facto partners who have been living together in that de facto relationship for at least two (2) years?
- 4. Will the transferor and the transferee be registered as sole owners of the property either as joint tenants or tenants in common in equal shares?
- 5. Does the property include a residence that was the transferor's and the transferee's principal place of residence at the time of execution of the instrument of transfer?
- 6. Is the property used solely or dominantly for residential purposes?
- 7. When did the transferor and transferee both commence occupying the property as their principal place of residence?

We, the above named transferor and transferee, hereby apply for exemption from transfer duty under section 97 of the *Duties Act 2008*, and do solemnly and sincerely declare that the answers to the above questions and the information shown are true, complete and correct.

**Signature of Transferor** \_\_\_\_\_ **Date**     /     /20

**Signature of Transferee** \_\_\_\_\_ **Date**     /     /20

**IMPORTANT**

A person who provides information to the Commissioner knowing it to be false or misleading in a material particular commits an offence under the *Taxation Administration Act 2003*. The penalty for the offence is:

- a) \$20,000 and
- b) three times the amount of duty that was avoided or might have been avoided if the false or misleading information had been accepted as true.

**CONTACT THE OFFICE OF STATE REVENUE**

This form can be lodged electronically, as an attachment to a web enquiry, or in person.

**Online:** [www.finance.wa.gov.au/cms/State\\_Revenue/I\\_am/Online\\_Services.aspx](http://www.finance.wa.gov.au/cms/State_Revenue/I_am/Online_Services.aspx)

<b>Delivery to:</b>		<b>Enquiries:</b>	
<b>Office</b>	Office of State Revenue 200 St Georges Terrace PERTH WA 6000	<b>Telephone</b>	(08) 9262 1100 1300 368 364 <small>(WA country STD callers only – local call charge)</small>
<b>Postal address</b>	Office of State Revenue GPO Box T1600 PERTH WA 6845	<b>Web Enquiry</b>	<a href="http://www.osr.wa.gov.au/DutiesEnquiry">www.osr.wa.gov.au/DutiesEnquiry</a>
		<b>Website</b>	<a href="http://www.osr.wa.gov.au">www.osr.wa.gov.au</a>