



FIRST HOME OWNER RATE OF DUTY INDIAN OCEAN TERRITORIES

SECTIONS 141 – 146 OF THE *DUTIES ACT 2008 (WA)(CI) & (CKI)*

APPLICATION FORM AND LODGMENT GUIDE

A first home owner who is not eligible for the first home owner grant ('FHOG') because the home is in the Indian Ocean Territories may still be eligible for the first home owner rate ('FHOR') of duty. The applicant(s) will need to satisfy eligibility criteria and obligations set out in the *First Home Owner Grant Act 2000* in order to obtain the FHOR of duty.

For details on eligibility, thresholds and rates please refer to the [Duties Fact Sheet 'First Home Owner Rate of Duty'](#) available from the Office of State Revenue website at www.osr.wa.gov.au.

Note: If it is determined that you are not eligible for the FHOR of duty, upon application, the residential rate of transfer duty will apply to the transaction. The Office of State Revenue will advise you in writing of the reasons for the determination and request an application form be completed to enable duty to be charged at the applicable concessional rate of duty.

For further information on the residential rate please refer to the [Duties Fact Sheet 'Transfer of Residential Property'](#) available from the Office of State Revenue website at www.osr.wa.gov.au.

TO APPLY

An applicant must:

- fully complete the application form and lodge it with all relevant supporting documentation.
- be a natural person (i.e. not applying as a company or trust) and at least 18 years of age at the time of lodgment of this form.
- be an Australian citizen or permanent resident, or be applying with a person who is an Australian citizen or permanent resident, at the commencement date of the eligible transaction.
- ensure each person holding a relevant interest in the property is an applicant at the completion of the eligible transaction.
- ensure all applicants will occupy the home as their principal place of residence for a continuous period of at least six months commencing within 12 months of completion of the eligible transaction.
- lodge this application form within 12 months of completion of the eligible transaction.

An applicant and/or their spouse/de facto partner must not have:

- previously received the FHOG in any State or Territory of Australia.
- previously received the FHOR of duty.
- owned a residential property anywhere in Australia prior to 1 July 2000.
- owned and occupied a residential property anywhere in Australia on or after 1 July 2000.

If you purchase or are gifted a home, whether it is an existing home, new home or 'off-the-plan' home, you are required to submit the **original signed and dated transaction record** (i.e. contract for sale, transfer of land) with your application form.

Each applicant and their spouse/de facto partner must provide a single document from each of the two categories identified below (two documents per person). A single document cannot be used for more than one category. Only **copies** of documents (not originals) should be provided.

CATEGORY 1 – Primary identity document and evidence of citizenship or permanent residency

If an Australian citizen:

- Australian birth certificate issued by Registry of Births, Deaths and Marriages
- Australian Passport
- Australian Citizenship Certificate

If a New Zealand citizen:

- Current passport

Note: New Zealand citizens must be living in Australia upon commencement of the eligible transaction.

If a citizen of another country:

- Current passport; and
- Evidence of permanent residency or permanent residence visa

Note: At least one applicant must have Permanent Residency Visa or Australian Citizenship Certificate. Permanent Residency Visa must have been issued on or before the lodgment of this form.

CATEGORY 2 – Linkage between identity and person (photo and signature) (provide one document):

- Australian Driver's Licence (current)
- Passport (current)
- Firearms Licence (current)
- Proof of age issued by the Department for Planning and Infrastructure (photo ID card)

Additional supporting evidence is required if any of the following applies:

If you are: Married – a copy of your marriage certificate;

Divorced – a copy of your divorce certificate;

Widowed – a copy of the death certificate of your spouse/de facto partner;

Name Change – a copy of the change of name certificate;

Separated – a statutory declaration with the following information:

- the name of your former spouse/de facto partner;
- spouse/de facto partner's date of birth;
- the date you were married or commenced your domestic relationship;
- the date you separated;
- your former spouse/de facto partner's current address (if known);
- a statement to the effect that you do not live together and have no intention of resuming cohabitation.

All applicants **must** occupy the home as their principal place of residence **for a continuous period of six months** commencing within 12 months of settlement in the case of established properties.

What happens if the applicant cannot meet the above residence requirement?

This is a notifiable event. If the residence requirement is not going to be satisfied, the applicant(s) must give written notice of the fact to the Commissioner within 30 days of the expiration of the residency requirement, or of the date it becomes apparent that the residency requirement cannot be fulfilled, whichever is earlier. The Commissioner may consider an exemption or a variation to this requirement in certain cases if a request is made. The transaction will be reassessed upon completion of the relevant application form at the residential concessional rate of duty.

Please note that all applications for the FHOR of duty are subject to scrutiny by the Office of State Revenue to confirm that applicant(s) have met the eligibility criteria as required. Applicants who fail to meet these criteria will be required to pay duty at the applicable rate of duty and an additional penalty of up to 100% of the duty plus any duty that would have been chargeable had the FHOR of duty not been applied.

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/Online_Services/Online_Services.aspx

Delivery to:

Office Office of State Revenue
200 St Georges Terrace
PERTH WA 6000

Postal address Office of State Revenue
GPO Box T1600
PERTH WA 6845

Enquiries:

Telephone (08) 9262 1100
1300 368 364
(WA country STD callers only – local call charge)

Web Enquiry www.osr.wa.gov.au/DutiesEnquiry

Website www.osr.wa.gov.au



FIRST HOME OWNER RATE OF DUTY INDIAN OCEAN TERRITORIES

DUTIES ACT 2008 (WA)(CI) & (CKI)
 SECTIONS 141 – 146

Office Use Only	
Approval Y/N	
Application received by	
Bundle ID	

Date Stamp here when received

These criteria are determined as at the date of commencement of the eligible transaction.
 All applicants and/or their spouse/de facto partner must be considered when answering the eligibility questions.
 Applications must be lodged within 12 months of the completion of the eligible transaction.
 Please note that there are significant penalties for making a false or misleading statement.

Please answer all questions and mark (x) the appropriate boxes

1. Can **every** applicant and/or their spouse/de facto partner declare that they have **never** received and retained a FHOG under the *First Home Owner Grant Act 2000* in any State or Territory of Australia or a FHOR of duty in Western Australia? Yes No
2. Can **every** applicant and/or their spouse/de facto partner declare that they have **never** held a relevant interest in a residential property in any State or Territory of Australia before 1 July 2000? Yes No
Note: Applicants and/or their spouse/de facto partner who have held a relevant interest in a residential property prior to 1 July 2000 are not eligible for the FHOR of duty.
3. Can **every** applicant and/or their spouse/de facto partner declare that they have **never** occupied a residential property in which they held a relevant interest on or after 1 July 2000 in any State or Territory of Australia? Yes No
4. Is **every** applicant a natural person (e.g. not a company)? Yes No
5. Is **every** applicant at least 18 years of age? Yes No
6. Is **at least one** applicant a permanent resident or Australian citizen? Yes No
7. Will **all** applicants be occupying the home as their principal place of residence for a continuous period of at least six months commencing within 12 months of completion of the eligible transaction? Yes No
8. Has **each** applicant on or after 1 July 2008 acquired a home in Christmas Island or Cocos (Keeling) Islands? Yes No

Note: If you have answered ‘Yes’ to all the above questions, you may be entitled to the FHOR of duty. Please include an annexure (where applicable), which provides any further information that may bear upon your eligibility for the FHOR of duty.

(Please refer to the definitions of ‘applicant(s)’ and ‘relevant interest’ provided in this form)

It is essential that **ALL** applicants complete this section.

In instances where there are more than two applicants, please attach an additional application form and complete the appropriate sections of that application.

Number of persons who have or will have a relevant interest in the property?

Applicant 1

Applicant 2

Title	MR <input type="checkbox"/> MRS <input type="checkbox"/> MS <input type="checkbox"/> MISS <input type="checkbox"/> DR <input type="checkbox"/>	MR <input type="checkbox"/> MRS <input type="checkbox"/> MS <input type="checkbox"/> MISS <input type="checkbox"/> DR <input type="checkbox"/>
First name	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
Middle name(s)	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
Family name	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>

Please provide name on birth certificate if different to the above.

Original first name	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
Original middle name(s)	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
Original family name (e.g. maiden name)	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>

Date of Birth	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 15px; height: 15px;"></td><td style="width: 15px; height: 15px;"></td></tr> <tr><td style="font-size: 8px;">D</td><td style="font-size: 8px;">D</td></tr> </table> <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 15px; height: 15px;"></td><td style="width: 15px; height: 15px;"></td></tr> <tr><td style="font-size: 8px;">M</td><td style="font-size: 8px;">M</td></tr> </table> <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 15px; height: 15px;"></td><td style="width: 15px; height: 15px;"></td><td style="width: 15px; height: 15px;"></td><td style="width: 15px; height: 15px;"></td></tr> <tr><td style="font-size: 8px;">Y</td><td style="font-size: 8px;">Y</td><td style="font-size: 8px;">Y</td><td style="font-size: 8px;">Y</td></tr> </table>			D	D			M	M					Y	Y	Y	Y	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 15px; height: 15px;"></td><td style="width: 15px; height: 15px;"></td></tr> <tr><td style="font-size: 8px;">D</td><td style="font-size: 8px;">D</td></tr> </table> <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 15px; height: 15px;"></td><td style="width: 15px; height: 15px;"></td></tr> <tr><td style="font-size: 8px;">M</td><td style="font-size: 8px;">M</td></tr> </table> <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 15px; height: 15px;"></td><td style="width: 15px; height: 15px;"></td><td style="width: 15px; height: 15px;"></td><td style="width: 15px; height: 15px;"></td></tr> <tr><td style="font-size: 8px;">Y</td><td style="font-size: 8px;">Y</td><td style="font-size: 8px;">Y</td><td style="font-size: 8px;">Y</td></tr> </table>			D	D			M	M					Y	Y	Y	Y
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Has the applicant ever used any name other than the names declared above?	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
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If YES , please list names used	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
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Place of Birth	State/Territory	<input style="width: 100%; height: 20px;" type="text"/>
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Country of Birth	<input style="width: 100%; height: 20px;" type="text"/>
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Daytime contact telephone no	<input style="width: 100%; height: 20px;" type="text" value="()"/>
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Current residential address	<input style="width: 100%; height: 20px;" type="text"/>				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; font-size: 8px;">State</td> <td style="width: 35%;"></td> <td style="width: 15%; font-size: 8px;">Postcode</td> <td style="width: 35%;"></td> </tr> </table>	State		Postcode	
State		Postcode			

Address for service of notices (if different to above)	<input style="width: 100%; height: 20px;" type="text"/>				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; font-size: 8px;">State</td> <td style="width: 35%;"></td> <td style="width: 15%; font-size: 8px;">Postcode</td> <td style="width: 35%;"></td> </tr> </table>	State		Postcode	
State		Postcode			

Do you have a spouse/de facto partner?	<input type="checkbox"/> Yes If Yes, please answer the next question. <input type="checkbox"/> No	<input type="checkbox"/> Yes If Yes, please answer the next question. <input type="checkbox"/> No
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Will your spouse/de facto partner also have a relevant interest in the home to which this application relates?	<input type="checkbox"/> Yes If Yes, please answer the next question. <input type="checkbox"/> No If NO, your Spouse/De facto partner must complete Section 6 (Spouse details).	<input type="checkbox"/> Yes If Yes, please answer the next question. <input type="checkbox"/> No If NO, your Spouse/De facto partner must complete Section 6 (Spouse details).
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Please tick all States and/or Territories in which you have lived?	<input type="checkbox"/> ACT <input type="checkbox"/> NSW <input type="checkbox"/> NT <input type="checkbox"/> QLD <input type="checkbox"/> SA <input type="checkbox"/> TAS <input type="checkbox"/> VIC <input type="checkbox"/> WA <input type="checkbox"/> IOT	<input type="checkbox"/> ACT <input type="checkbox"/> NSW <input type="checkbox"/> NT <input type="checkbox"/> QLD <input type="checkbox"/> SA <input type="checkbox"/> TAS <input type="checkbox"/> VIC <input type="checkbox"/> WA <input type="checkbox"/> IOT
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1. Address of Property

Address					
Lot No.	and/or Unit and Street No.	Street Name			
Town/Suburb	State/Territory	Postcode			
Title Type	Certificate of Title <input type="checkbox"/>	Other <input type="checkbox"/>	Volume		Folio
(Please mark (x) the appropriate box)					
Value of home	\$				

Note: Where the home is gifted, or purchased from a related person, or in any other circumstances where the purchase of the home is not an arm's length transaction, please attach a completed 'Duties Valuation Form' which is available from the OSR website at www.osr.wa.gov.au, or provide a copy of a valuation that meets the criteria specified in Commissioner's Practice [TAA 30 'Valuation of Land for Duties Purposes'](#).

Date when occupation commenced or intended date of occupancy (if not known, please estimate).

D	D	M	M	Y	Y	Y	Y

2. Transaction Details

What type of transaction does this application refer to: (please mark (x) the appropriate box).

Established Home 'Off the Plan' Home New Home

Date transaction entered into (e.g. date of contract or transfer of land)	/ / 20	Date of settlement	/ / 20
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OSR USE ONLY

Has documentary evidence been sighted? Yes

Eligibility Date: / / 20

Has transfer duty been paid? Yes No

OR

Has the transaction record been lodged with the Office of State Revenue? Yes No

Bundle ID (if applicable)

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Person who paid or will pay transfer duty liability

Title MR MRS MS MISS DR MR MRS MS MISS DR

First name		
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Middle name(s)		
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Family name		
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1. I have completed and submitted the application form and all relevant documents in support of this application.
2. I will be residing in the home that is the subject of this application as my principal place of residence for a continuous period of six months commencing within 12 months of settlement.
3. I undertake to notify the Commissioner of State Revenue of any notifiable event relevant to the legislation requirements under the *First Home Owner Grant Act 2000* within 30 days from the occurrence of that notifiable event.
4. I have read and understood the information prepared by the Office of State Revenue (OSR) relating to the conditions of eligibility. I accept that if the conditions are not met, I may not be entitled to the FHOR of duty.
5. I understand that the OSR may give some of this information to other government agencies authorised by law to receive it.
6. I authorise the Commissioner to address all correspondence, in respect to this application, to Applicant 1 at the address nominated.
7. I declare that at the lodgment of this application form that at **least one applicant** for the FHOR of duty is a **permanent resident or an Australian citizen**.
8. I declare that I have not previously received, or been entitled to receive the FHOG under the *First Home Owner Grant Act 2000* or a corresponding Act in another State or Territory, either alone or together with any other person or persons.
9. I acknowledge that I may be liable for penalties of up to \$20,000 plus three times the amount of tax that was or might have been avoided for making a false or misleading statement on or in connection with this application for the FHOR of duty.

I declare that I have read and understood the information above and that the information I have provided in this application is true and correct.

Applicant 1	Applicant 2
<input style="width: 100%; height: 25px;" type="text"/>	<input style="width: 100%; height: 25px;" type="text"/>
Name	Name
<input style="width: 100%; height: 25px;" type="text"/>	<input style="width: 100%; height: 25px;" type="text"/>
Signature of Applicant 1	Signature of Applicant 2
Date	Date
<input style="width: 100%; height: 25px;" type="text"/>	<input style="width: 100%; height: 25px;" type="text"/>
Before me	Before me
<input style="width: 100%; height: 25px;" type="text"/>	<input style="width: 100%; height: 25px;" type="text"/>
Signature of witness (not an applicant or spouse/de facto partner of an applicant)	Signature of witness (not an applicant or spouse/de facto partner of an applicant)
Full name	Full Name
<input style="width: 100%; height: 25px;" type="text"/>	<input style="width: 100%; height: 25px;" type="text"/>
Name of witness	Name of witness
Address of witness	Address of witness
<input style="width: 100%; height: 25px;" type="text"/>	<input style="width: 100%; height: 25px;" type="text"/>
<input style="width: 100%; height: 25px;" type="text"/>	<input style="width: 100%; height: 25px;" type="text"/>
<input style="width: 100%; height: 25px;" type="text"/>	<input style="width: 100%; height: 25px;" type="text"/>

This schedule must be completed where the spouse/de facto partner of an applicant **has not** been specified as an applicant in section 2 of the application.

	Spouse/De facto of Applicant 1	Spouse/De facto of Applicant 2																																
Title	MR <input type="checkbox"/> MRS <input type="checkbox"/> MS <input type="checkbox"/> MISS <input type="checkbox"/> DR <input type="checkbox"/>	MR <input type="checkbox"/> MRS <input type="checkbox"/> MS <input type="checkbox"/> MISS <input type="checkbox"/> DR <input type="checkbox"/>																																
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Please provide name on birth certificate if different to the above.																																		
Original first name	<input type="text"/>	<input type="text"/>																																
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Place of Birth	State/Territory <input type="text"/>	State/Territory <input type="text"/>																																
Country of Birth	<input type="text"/>	<input type="text"/>																																
Has the spouse/de facto ever used any name other than the names declared above?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No																																
If YES , please list names used	<input type="text"/>	<input type="text"/>																																
Please tick all States and/or Territories in which you have lived?	<input type="checkbox"/> ACT <input type="checkbox"/> NSW <input type="checkbox"/> NT <input type="checkbox"/> QLD <input type="checkbox"/> SA <input type="checkbox"/> TAS <input type="checkbox"/> VIC <input type="checkbox"/> WA <input type="checkbox"/> IOT	<input type="checkbox"/> ACT <input type="checkbox"/> NSW <input type="checkbox"/> NT <input type="checkbox"/> QLD <input type="checkbox"/> SA <input type="checkbox"/> TAS <input type="checkbox"/> VIC <input type="checkbox"/> WA <input type="checkbox"/> IOT																																

I declare that the details above and the answers provided in questions 1, 2 and 3 of the Applicant Eligibility Criteria in Section 1, in so far as they relate to me, are true and correct.

- I authorise the Commissioner of State Revenue to conduct checks of any information provided in this schedule.
- I acknowledge that I may be liable for penalties of up to \$20,000 plus three times the amount of tax that was or might have been avoided for making a false or misleading statement on or in connection with this application.

	Spouse/De facto of Applicant 1	Spouse/De facto of Applicant 2
	<input type="text"/>	<input type="text"/>
	Name of Spouse/De facto of Applicant 1 <input type="text"/>	Name of Spouse/De facto of Applicant 2 <input type="text"/>
	Signature of Applicant 1 <input type="text"/>	Signature of Applicant 2 <input type="text"/>
Date	<input type="text"/> 2 <input type="text"/> 0 <input type="text"/> <input type="text"/>	<input type="text"/> 2 <input type="text"/> 0 <input type="text"/> <input type="text"/>
Before me	<input type="text"/>	<input type="text"/>
	Signature of witness (not an applicant or spouse/de facto partner of an applicant)	Signature of witness (not an applicant or spouse/de facto partner of an applicant)
Full name	<input type="text"/>	<input type="text"/>
	Name of witness	Name of witness
Address of Witness	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>

Please attach documentation here

Proof of identity

The following documentation is required as proof of Australian Citizenship or Permanent Resident status for one of the applicants and MUST be sighted by OSR and MUST be submitted in support of the application.

	Tick if attached (Applicant)	Tick if sighted by OSR Officer (Office Use Only)
A photocopy of one of the following:		
Australian or New Zealand birth certificate or birth extract;	<input type="checkbox"/>	<input type="checkbox"/>
Australian or New Zealand Passport;	<input type="checkbox"/>	<input type="checkbox"/>
Australian citizenship certificate;	<input type="checkbox"/>	<input type="checkbox"/>
Permanent Residency Visa	<input type="checkbox"/>	<input type="checkbox"/>
Date Granted: / / 20 Sub Class:	<input type="checkbox"/>	<input type="checkbox"/>

(Office Use Only)		
Document Number	Type of Document/Class	Name on Document

Supporting evidence (if applicable)

Copy of divorce (Decree nisi), marriage, death or change of name certificate.

Statutory declaration for those who have separated must have: name of spouse, spouse's date of birth, date of marriage, date of separation, current address (if known), and a statement to the effect that the couple do not intend to live together and have no intention of resuming cohabitation.

Proof of acquisition of property

For an established home, new home or 'off the plan' home, you are required to submit the original signed and dated transaction record (e.g. contract for sale, transfer of land) with your application form.

Note: do not post original proof of identity and supporting evidence documents to the Office of State Revenue. Only post photocopies of the documents.

DEFINITIONS

Reference should be made to the *First Home Owner Grant Act 2000* and the *Duties Act 2008 (WA)(CI) & (CKI)* for an exhaustive list of definitions.

Applicant(s) – A person(s) who, on completion of the eligible transaction will have a relevant interest in the land on which the home is built.

Commencement of the Eligible Transaction – The date when the dutiable transaction is entered into.

Commissioner – Commissioner of State Revenue.

Completion of the Eligible Transaction – The date when the transferee(s) becomes entitled to possession of the home.

Established home – A home that has been previously occupied and is lawfully fit for occupancy.

Home – A building, affixed to land, that:

- (a) may lawfully be used as a place of residence; and
- (b) is, in the Commissioner's opinion, a suitable building for use as a place of residence.

Intended Date of Occupancy – Is the date on which the applicant(s) expects to commence living in the home as their principal place of residence.

Natural Person – A person, and does not include a company.

New Home - A home that has not been previously occupied or sold as a place of residence.

Notifiable Event – When any part of the eligibility criteria cannot be met, the applicant(s) must notify the Commissioner within 30 days from the occurrence of the event. For example, when the applicant(s) does not occupy the home as their principal place of residence for a continuous period of six months.

Off the Plan – An agreement for the purchase of the home on a proposed strata lot in an unregistered plan of subdivision of land.

Office of State Revenue/OSR – Office of State Revenue of Western Australia

Owner/Home Owner – A person who has a relevant interest in land on which a home is built.

Permanent Resident – A person who holds a permanent visa within the meaning of section 30 of the *Migration Act 1958* (Cth), or a New Zealand citizen who is the holder of a special category visa within the meaning of section 32 of the *Migration Act 1958* (Cth), and has satisfied the Commissioner that he or she intends to reside permanently in Australia.

Relevant Interest – Refers to the means by which a person holds their interest in land on which the home is built. This commonly is an estate in fee simple. Other forms of interest are defined in the *First Home Owner Grant Act 2000*.

Residential Property (*First Home Owner Grant Act 2000*) – Land in Australia on which there is a home, which is a lawfully occupied residence or is suitable for occupation. These include houses, townhouses, units, flats, duplexes, converted warehouses, fixed transportables and moveable homes.

Spouse/De facto partner – The person who on the commencement date of the eligible transaction to which the application relates, is married or living in a de facto relationship with the applicant and has lived on that basis with the applicant for at least 2 years.

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/Online_Services/Online_Services.aspx

Delivery to:

Office Office of State Revenue
200 St Georges Terrace
PERTH WA 6000

Postal address Office of State Revenue
GPO Box T1600
PERTH WA 6845

Enquiries:

Telephone (08) 9262 1100
1300 368 364
(WA country STD callers only – local call charge)

Web Enquiry www.osr.wa.gov.au/DutiesEnquiry

Website www.osr.wa.gov.au
