



## RESIDENTIAL RATE

for transactions dated on or after 1 March 2011

SECTIONS 147A TO 147G OF THE *DUTIES ACT 2008*

### APPLICATION FOR ASSESSMENT OR REASSESSMENT

**Bundle ID**

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A concessional rate of transfer duty may apply to transactions involving residential property. For transactions dated on or after 1 March 2011, application for the residential rate of duty can be made by ticking the 'Residential Land' box on the blue Duties Document Lodgment & Assessment Form.

Alternatively, and for **all** reassessments, to have a dutiable transaction assessed at the residential rate this form must be completed by either all of the taxpayers acquiring the residential property (other than a government body) **or** the taxpayers' agent.

When completing this form please also refer to **Duties Fact Sheet 'Transfer of Residential Property'** available from the Office of State Revenue website at [www.osr.wa.gov.au](http://www.osr.wa.gov.au).

#### IMPORTANT

**Where duty has not been paid**

- **If you are using a settlement agent** you must provide this completed application form and your original documents (e.g. offer and acceptance contract and/or transfer of land) to the settlement agent to receive an assessment at the residential rate of duty.
- **If you are conducting your own settlement** you must provide this completed application form and your original documents (e.g. offer and acceptance contract and/or transfer of land) to the Office of State Revenue.

**Where duty has been paid**

- **If you require a refund of duty** you must provide this completed application form to the Office of State Revenue together with the document on which the original duty stamp is printed or to which the Certificate of Duty is attached (e.g. offer and acceptance contract and/or transfer of land).

**Taxpayer's name(s)**

(1)		(2)	
Full name		Full name	

If more than 2 taxpayers have acquired the property please attach a schedule of names and signatures.

**Taxpayer's return postal address and day time telephone contact number**

Street No.	Street Name	Suburb
Telephone Number:		

**Residential property address**

Street No.	Street Name	Suburb
Lot No.	Plan/Diagram/Strata Plan No.	Certificate of Title
		Volume: <span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>
		Folio: <span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>

**PLEASE ENSURE ALL APPLICABLE QUESTIONS ARE ANSWERED**

<b>1.1</b> Is there a residence on the land? If <b>YES</b> go to Q2	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
<b>1.2</b> Has the taxpayer entered into a contract for the construction of a residence on the land? If <b>YES</b> provide the date that the contract was entered into and go to Q2	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
	/	/		
<b>1.3</b> Has the taxpayer begun construction of a residence on the land, i.e as an owner builder? If <b>YES</b> provide the date that construction commenced and go to Q2	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
	/	/		
<b>1.4</b> Has the taxpayer entered into a contract to purchase a moveable building that will be affixed to the land and be a residence? If <b>YES</b> provide the date that construction commenced and go to Q2	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
	/	/		
<b>2.0</b> Is the residence referred to in Q1.1 to Q 1.4 a residence that may lawfully be used, is suitable to be used and is intended by the taxpayer to be used, as a place of residence for one or more individuals?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>

- A taxpayer who has purchased a residential property that includes a dwellinghouse where the value does not exceed \$200,000 may qualify for an alternative concessional rate of duty under section 147 of the *Duties Act 2008* (Duties Act).
- Where the value of the residential property is \$116,000 or less, this rate will give a greater reduction of duty than the Residential Rate under sections 147A – G of the Duties Act.
- Application form FDA3 '[Certain Residential or Business Property Transactions](#)' is available from the OSR website at [www.osr.wa.gov.au](http://www.osr.wa.gov.au). Alternatively, the Commissioner may treat this application as an application under section 147 of the Duties Act.

Do you consent to the Commissioner making this election on your behalf? Yes  No

If you answered **YES** to this question and also to Q1.1 please complete the following additional questions.  
 If you answered **NO** please go to the Declaration below.

**1. Value Of Residential Property**

1.1 Where the residential property is being acquired in association with a government body, what is the interest being acquired by the taxpayer?	%
1.2 What is the fair market value of the <b>whole</b> of the residential property?	\$
1.3 What price was paid for the residential property?	\$

**2. Trustees**

2.1 Is the residential property being acquired, and intended to be held, by the taxpayers as trustee for one or more disabled beneficiaries? Yes  No

If **NO** go to Q3

2.2 If the answer to question 2.1 is **YES**, show the full name(s) of the disabled beneficiary/ies on whose behalf the residential property was purchased.

Name: \_\_\_\_\_

Name: \_\_\_\_\_

- 2.3 Is the residential property being used, or after the purchase will it be used, as the principal place of residence of at least one of the disabled beneficiaries? Yes  No

Go to signature panel below

**3. Individuals**

- 3.1 Do the taxpayers occupy, or after purchasing the property will they occupy, the dwellinghouse on the property as their principal place of residence, and do they intend to do so for an indefinite period? Yes  No

- 3.2 Are the taxpayers acquiring or intending to hold the property as agent, trustee or otherwise on behalf of another person (except as described in Q2 above)? Yes  No

**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 tax that was avoided or might have been avoided if the false or misleading information had been accepted as true.

**DECLARATION**

I/We do solemnly and sincerely declare that the answers and information that I/we have given in this application are true, complete and correct.

**Signature(s) of the taxpayer(s) or agent**

(1) Signature \_\_\_\_\_ Date \_\_\_\_\_ / /

(2) Signature \_\_\_\_\_ Date \_\_\_\_\_ / /

**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](http://www.finance.wa.gov.au/cms/State_Revenue/Online_Services/Online_Services.aspx)

Delivery to:		Enquiries:	
<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>