



TRANSFER DUTY STATEMENT

SECTION 22 OF THE *DUTIES ACT 2008*

For a dutiable transaction not effected or evidenced by a hard copy instrument

Section 22 of the *Duties Act 2008* (Duties Act) provides that where a dutiable transaction is not effected or evidenced by a hard copy instrument, the person liable to pay duty must make a transfer duty statement. The statement is required to be lodged pursuant to section 23 of the Duties Act within two months after the date that liability for duty arises.

For further information regarding dutiable property, new dutiable property and special dutiable property, as well as lodgment and payment obligations, please refer to [Duties Fact Sheet 'Transfer Duty Overview'](#), which is available from the Office of State Revenue (OSR) website at www.osr.wa.gov.au.

If the dutiable transaction relates to the acquisition of an authorisation or entitlement under the *Fish Resources Management Act 1994*, or a subsequent liability following an exempt family farm transaction, the respective transfer duty statements for these transactions are also available from the OSR website.

TO THE COMMISSIONER OF STATE REVENUE

1. I/We _____

of _____

declare that I/we are liable to pay duty on a dutiable transaction as defined in section 11 of the Duties Act, and that the transaction has not been effected or evidenced by an instrument in hard copy form.

The transaction relates to: *(please tick the appropriate box)*

- a transfer of dutiable property
- an agreement for the transfer of dutiable property, whether conditional or not
- a declaration of trust over dutiable property
- a vesting of dutiable property –
 - by, or expressly authorised by, statute law of this or another jurisdiction, whether inside or outside Australia; or
 - by, or as a consequence of, a court order of this or another jurisdiction, whether inside or outside Australia
- a foreclosure of a mortgage over dutiable property
- an acquisition of new dutiable property, on its creation, grant or issue
- a surrender of special dutiable property
- a trust acquisition or trust surrender

a partnership acquisition

a farm-in agreement

(Show details of the property acquired in Schedule 1 to this Transfer Duty Statement.)

2. Where necessary, provide further details regarding the circumstances of the transaction:

3. Is this transaction one of several transactions relating to dutiable property that together form, evidence, give effect to or arise from what is, substantially one arrangement? Yes No

If **YES**, provide the instrument/s or Transfer Duty Statement/s relating to the other transaction/s.

4. The consideration paid or payable in respect of the transaction comprises:

(a) Cash	\$	_____
(b) Amount of any liabilities assumed	\$	_____
(c) Any other consideration	\$	_____
Total consideration	\$	<u>_____</u>

Note: Do not show here any part of the consideration that is the subject of other instruments or Transfer Duty Statements.

5. What is the unencumbered value of the dutiable property the subject of the transaction? \$ _____

6. The date the transaction occurred was: _____ / _____ / 20_____

7. The name/s and address(es) of the other parties to the transaction are:

Name _____

Address _____

Name _____

Address _____

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.

DECLARATION

I/We do solemnly and sincerely declare that the answers and information that I/we have given in this Transfer Duty Statement, including Schedules 1 and 2 are true, complete and correct.

Signature _____	Date / / _____
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

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

