



SUBSTITUTED TRANSFEREES (TRANSFER TO SUBSTITUTED PURCHASER)

SECTIONS 42(2), 42(4b), 42(4c) AND 43 OF THE *DUTIES ACT 2008*

APPLICATION FORM

Bundle ID

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IMPORTANT

- The *substituted purchaser* provisions of the *Duties Act 2008* provide relief from transfer duty on the transfer of dutiable property to a transferee under an agreement for the transfer of dutiable property ('Transferee') if the Transferee and the purchaser of the property under the agreement ('Purchaser') are related. The provisions also provide limited relief from transfer duty where a Purchaser has entered into an agreement for transfer in his or her own right, but the subsequent transfer is to the Purchaser in their capacity as a trustee.
- This application form should only be completed when the relationship between the Purchaser(s) and the Transferee(s) is a qualifying relationship as outlined in **Duties Fact Sheet 'Substituted Transferees'**, which is available from the Office of State Revenue website at www.osr.wa.gov.au.
- Both the Purchaser(s) and the Transferee(s) (if applicable) must complete this application.

NOTE: This application must be lodged together with the original offer and acceptance/contract for sale and the transfer of land. If the assessment has been made through Revenue Online, this application form must be retained by the lodging party for auditing purposes.

1. Purchaser(s) under the agreement for the transfer of dutiable property

		%
Surname	Given Names	Share
		%
Surname	Given Names	Share
		%
Corporation or trustee of a unit trust scheme		Share

2. Transferee(s) named in the transfer of dutiable property

			%
Surname	Given Names	Date of Birth	Share
			%
Surname	Given Names	Date of Birth	Share
			%
Corporation or trustee of a unit trust scheme		ACN	Share

3. Property Details

Street No.	Street	Suburb

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

Answer Q4 or Q5 below as applicable

4. Transfer to a person related to the Purchaser?

4.1 Was the Transferee related to the Purchaser at the time the agreement for transfer was made?

Yes/No

If **NO**, go to the Declaration on page 4.

If **YES**, go to Q4.2.

4.2 Answer (a) **or** (b) below as applicable.

(a) Where the **Purchaser** is an **individual**:

What relationship does the Transferee have to the Purchaser?

Where the Transferee is a corporation or a trustee of a unit trust scheme, attach a statement identifying the shareholders of the corporation, or the unit holders of the unit trust, and detailing the relationships between the Purchaser and those shareholders or unit holders (as applicable).

Go to Q4.3.

(b) Where the **Purchaser** is a **corporation** or the **trustee of a unit trust scheme**:

Is the Transferee the sole shareholder or unit holder of the corporation or unit trust scheme, or a shareholder or unit holder in the corporation or unit trust scheme and related to all of the other shareholders or unit holders?

Yes/No

Attach a statement identifying the shareholders or unit holders and detailing the relationships between the Transferee and those shareholders or unit holders (as applicable).

Go to Q4.3.

4.3 Is the property to be held by the Transferee on behalf of another person ('Beneficiary')?

Yes/No

If **YES**, answer (a), (b) or (c) below as applicable and go to the Declaration on page 4.

If **NO**, go to the Declaration on page 4.

(a) Is the Transferee the trustee of a discretionary trust?

Yes/No

OR

(b) Is the Transferee the trustee of a unit trust scheme?

Yes/No

If **YES**, is the Purchaser an individual and either the sole unit holder in the unit trust, or a unit holder in the unit trust and related to each of the other unit holders?

Yes/No

OR

(c) Is the Transferee a trustee other than as referred to in Q4.3(a) or (b)?

Yes/No

If **YES**, answer (i) and (ii) below.

(i) Are the Purchaser and the Transferee both individuals and related to each other?

Yes/No

(ii) Are the Purchaser and the Beneficiary both individuals and related to each other?

Yes/No

5. Transfer to Purchaser as a trustee (for purchasers that are individuals)

5.1 Is the dutiable property being transferred to the Purchaser in their capacity as either a trustee of a unit trust scheme, or as a trustee, other than a trustee of a discretionary trust or a unit trust scheme?

Yes/No

If **YES**, go to Q5.2.

If **NO**, go to the Declaration on page 4.

5.2 Answer (a) or (b) below as applicable.

(a) Where the property is being transferred to the **Purchaser as a trustee of a unit trust scheme:**

(i) Is the Purchaser an individual and either the sole unit holder in the unit trust, or a unit holder in the unit trust and related to each of the other unit holders (all of whom must be individuals)?

Yes/No

Attach a statement identifying the unit holders and detailing the relationships between the Purchaser and those unit holders (where applicable).

(ii) Do all of the unit holders hold their interests in the unit trust scheme beneficially?

Yes/No

OR

(b) Where the property is being transferred to the **Purchaser as a trustee, other than a trustee of a discretionary trust or a unit trust scheme:**

(i) Is the beneficiary of the trust an individual that is related to the Purchaser (that is also an individual)?

Yes/No

(ii) Identify the beneficiary and advise what relationship the beneficiary has to the Purchaser?

(iii) Does the beneficiary hold their interest in the trust beneficially?

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 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 application are true, complete and correct.

PURCHASER(S)

Name / authorised corporate signatory _____

Signature _____ Date ____ / ____ / ____

Name / authorised corporate signatory _____

Signature _____ Date ____ / ____ / ____

Contact Telephone Number () _____

TRANSFeree(S) (if applicable)

Name / authorised corporate signatory _____

Signature _____ Date ____ / ____ / ____

Name / authorised corporate signatory _____

Signature _____ Date ____ / ____ / ____

Contact Telephone Number () _____

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
(WA country STD callers only – local call charge)

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