



## 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**

--	--	--	--	--	--	--	--	--	--

A concessional rate of transfer duty may apply to transactions involving residential land. 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 [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, or substituted transferees in relation to the eligible transaction, acquiring the residential land (other than a government body) **or** their respective agent.

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

Form [FDA41 'Foreign Transfer Duty Declaration'](#) must be submitted for each person acquiring or receiving land. Refer to Fact Sheet ['Foreign Transfer Duty'](#) for more information.

### 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 or Substituted Transferee's name(s)

(1)	(2)
Full name	Full name
DOB / ACN (as applicable):	DOB / ACN (as applicable):

If more than two taxpayers or substituted transferees have acquired the property, please attach a schedule of names and signatures.

#### Taxpayer's or Substituted Transferee's return postal address and contact details

Street No.	Street Name	Suburb
Telephone Number:		
Email address:		

#### Residential land address

Street No.	Street Name	Suburb
Lot No.	Plan/Diagram/Strata Plan No.	Certificate of Title
		Volume:      Folio:

**PLEASE ENSURE ALL APPLICABLE QUESTIONS ARE ANSWERED**

<b>1.1</b> Is there a residence on the land?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If <b>YES</b> go to Q2		
<b>1.2</b> Has the taxpayer, or a substituted transferee in relation to the eligible transaction, entered into a contract for the construction of a residence on the land?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If <b>YES</b> provide the date that the contract was entered into and go to Q2		
<b>1.3</b> Has the taxpayer, or a substituted transferee in relation to the eligible transaction, begun construction of a residence on the land, i.e. as an owner builder?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If <b>YES</b> provide the date that construction commenced and go to Q2		
<b>1.4</b> Has the taxpayer, or a substituted transferee in relation to the eligible transaction, entered into a contract to purchase a moveable building that will be affixed to the land and be a residence?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If <b>YES</b> provide the date that construction commenced and go to Q2		
<b>2.0</b> Is the residence referred to in the above questions 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"/>

- An *eligible purchaser* who has purchased residential land 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 land 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 Land 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 Land**

1.1 Where the residential land is being acquired in association with a government body, what is the interest being acquired by the *eligible purchaser*?

%

1.2 What is the fair market value of the **whole** of the residential land?

\$

1.3 What price was paid for the residential land?

\$

**2. Trustees**

2.1 Is the residential land being acquired, and intended to be held, by the *eligible purchaser* 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 land was purchased.

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

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

2.3 Is the residential land 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 Declaration below*

**3. Individuals**

3.1 Does the *eligible purchaser* occupy, or after purchasing the property will occupy, the dwellinghouse on the property as their principal place of residence, and intend to do so for an indefinite period? Yes  No

3.2 Is the *eligible purchaser* 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

**Note:** The individuals/beneficiaries must be natural persons.

**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, or substituted transferee, or agent**

(1)	Signature _____	Date	/	/
(2)	Signature _____	Date	/	/

**CONTACT THE OFFICE OF STATE REVENUE**

Complete this application form and submit it online if you wish to receive your refund by EFT

**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)

**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 Website**  
[www.osr.wa.gov.au/DutiesEnquiry](http://www.osr.wa.gov.au/DutiesEnquiry)  
[www.osr.wa.gov.au](http://www.osr.wa.gov.au)