

## Concession from Duty – Transfers between Married Couples and De facto Partners

### Land used as the couple's/partner's principal place of residence and for some other non-residential purpose

**Note:**

- Under the *Taxation Administration Act 1996*, it is an offence to give false or misleading information
- This declaration is to be completed by the transferor/vendor under the transfer/agreement for sale or transfer of dutiable property for which the concession is claimed
- This form is to be used **only** for mixed development land or mixed use land that has a non-residential component
- Read the information section on the back page before completing this form
- Any evidence required must be attached.

I,

of

do solemnly and sincerely declare as follows:

1. I am the transferor/vendor under the transfer/agreement for sale or transfer of dutiable property dated DD/MM/YYYY lodged for stamping.
2. The dutiable property was originally acquired by me on DD/MM/YYYY
3. The other party to the transfer/agreement for sale or transfer is my:

Husband/Wife

My husband/wife's name is:

We were married at:

Place:

on DD/MM/YYYY

**OR**

De facto partner

My de facto partner's name is:

We commenced our de facto relationship\*:

on DD/MM/YYYY

\* This concession under Section 104C does not apply if the parties have not lived in the de facto relationship for at least two years before the date of the transfer.

4. As a result of the transfer or agreement the dutiable property is or will be held by us as joint tenants or as tenants-in-common in equal shares.
5. The dutiable property is land that has erected on it a dwelling, which at the time of transfer was used as our principal place of residence.

6. The dutiable property has been used or is intended to be used for a purpose **other** than a residential purpose (for example residential and commercial).

7. There is an apportionment factor entered in the Register of Land Values.

Yes – and attached are:

- (i) the latest notice from the Valuer-General evidencing the apportionment factor, and
- (ii) evidence of value of the whole of the property, including the land and improvements.

**OR**

No – and attached is:

evidence of value from a registered valuer of the whole of the property, including the land and improvements, apportioned between the residential and non-residential components.

8. The dutiable property is either:

Torrens title

Folio identifier	Lot no.	Deposited/Strata plan no.
Street address		Postcode

**OR**

Old system

Conveyance no.	Book
Street address	Postcode

**OR**

Shares relating to a land use entitlement (for example company title dwelling)

Numbered	From	To
in the company known as		
Street address of the dwelling		
Postcode		

9. The transfer of residential land would be exempt but for the fact that the land has been used or is intended to be used for a purpose other than a residential purpose. The transferor and the transferee are both the married couple or one of them or the de facto partners or one of them and no other person is a party to the transfer.

## Declaration

Name of declarant
Declared at (Place) _____ on DD/MM/YYYY

Under the *Taxation Administration Act 1996* it is an offence to give false or misleading information.

I declare that all information provided is true and correct in every particular.


## Information

1. For definitions of *de facto partner* and *land use entitlement* see the dictionary in the *Duties Act 1997*. The definition of *de facto relationship* can be found in section 4AA of the *Family Law Act 1975*.
2. **mixed development land** has the same meaning as in Division 5 of Part 1B of the *Valuation of Land Act 1916*.
3. **mixed use land** has the same meaning as in Division 5A of Part 1B of the *Valuation of Land Act 1916*.
4. **residential land** has the same meaning as in section 104A *Duties Act 1997*.


## Privacy statement

Information collected from you on this form is required by Revenue NSW to determine if you have a liability or entitlement. The information may be provided to third parties with your consent or as required or permitted by law. Revenue NSW will correct or update your personal information at your request. Read more about privacy at [www.revenue.nsw.gov.au](http://www.revenue.nsw.gov.au)

## Contact details

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\*Interstate clients please call (02) 7808 6900

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 Help in community languages is available

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