

Application for Exemption or Refund – Break-up of a Marriage or De facto Relationship

Note:

- **Under the Taxation Administration Act 1996, it is an offence to give false or misleading information**
- Please complete either Section A for Marriages or Section B for De facto relationships in all cases
- This declaration **must** be completed by one of the parties to the marriage or de facto relationship
- Exemption is conditional on the Chief Commissioner being of the opinion that the marriage has broken down irretrievably or that the de facto relationship has been terminated
- Please complete Section C for a transfer of a motor vehicle registration (refer Section 267(6) or (6A))
- Please complete Section D for transfers of superannuation interests executed on or after 11 April 2012. This declaration **must** be completed by the trustee or custodian of the trustee of a complying superannuation fund or the duly authorised officer of the trustee or custodian of the trustee of a complying superannuation fund.
- Please complete Section E to apply for a refund of duty paid on a transfer, agreement for sale or transfer or the transfer of a motor vehicle
- The evidence required to substantiate a claim for exemption or refund is outlined under each section of this form. **All evidence must be provided for your application to be considered.** Failure to provide this evidence will result in your documents being returned unprocessed.
- This form must **not** be used for the break-up of a domestic relationship, use form ODA 070

I,

of

do solemnly and sincerely declare that:

Section A – Marriages

1. I am married or was married to

2. The marriage was dissolved or annulled on

OR

The parties to the marriage separated on , with no likelihood of co-habitation being resumed.

3. The transfer or agreement for sale or transfer dated
Date of transfer agreement

between
Name(s) of transferor/vendor under transfer or agreement

and
Name(s) of transferee/purchaser under transfer or agreement

is over dutiable property known as
Address of dutiable property

being the land comprised in folio identifier
Title details of dutiable property

and the property was matrimonial property of my marriage at the time of the execution of the transfer or agreement.

4. The transferee is either:
- a party to the marriage, or
 - a child or children of either party, or
 - a trustee for a child or children of either party.
5. The transfer or agreement for sale or transfer was effected by or in accordance with:
- an order of a court made under the *Family Law Act 1975*
Note: Lodge the order of the court (or a certified copy of it)
- OR
- a binding financial agreement made under Section 90B, 90C or 90D of the *Family Law Act 1975*, certified in accordance with Section 90G of that Act
Note: Lodge the binding financial agreement (or a certified copy of it)
- OR
- an agreement made for the purpose of dividing matrimonial property as a consequence of the breakdown of the marriage
Note: Lodge the written agreement dividing the matrimonial property (or a certified copy of it)
- OR
- a purchase of the property at a public auction held to comply with:
 - a binding financial agreement made under the *Family Law Act 1975*, or
 - a court order made under the *Family Law Act 1975***Note:** Lodge the binding financial agreement or the court order (or a certified copy of the relevant document).

Section B – De facto relationships

1. I was in a de facto relationship with
 Name of other party to the relationship
2. The de facto relationship was terminated on
 DD/MM/YYYY
3. The transfer or agreement for sale or transfer dated
 Date of transfer agreement
- between
 Name(s) of transferor/vendor under transfer or agreement
- and
 Name(s) of transferee/purchaser under transfer or agreement
- is over dutiable property known as
 Address of dutiable property
- being the land comprised in folio identifier
 Title details of dutiable property

and the property was relationship property of my de facto relationship at the time of the execution of the transfer or agreement.

Note: Relationship property of a de facto relationship means property of the parties to the relationship or of either of them.

4. The transferee is either:
- a party to the de facto relationship, or
 - a child or children of either party, or
 - a trustee for a child or children of either party.

5. The transfer or agreement for sale or transfer was effected by or in accordance with:

an order of a court made under the *Family Law Act 1975*

Note: Lodge the order of the court (or a certified copy of it)

OR

a binding financial agreement made under Section 90UB, 90UC or 90UD of the *Family Law Act 1975*, certified in accordance with Section 90UJ of that Act

Note: Lodge the binding financial agreement (or a certified copy of it)

OR

From 19/05/2022 an agreement made for the purpose of dividing relationship property as a consequence of the breakdown of the relationship,

OR

a purchase of the property at a public auction held to comply with:

- a binding financial agreement made under the *Family Law Act 1975*, or
- a court order made under the *Family Law Act 1975*

Note: Lodge the binding financial agreement, the agreement made for the purpose of dividing relationship property or the court order (or a certified copy of the relevant document).

Section C – Transfer of a motor vehicle registration

1. The transfer of motor vehicle registration dated
Date of transfer registration

From

Name(s) of transferor(s)/former registered operator(s)

to

Name(s) of transferee(s)/former registered operator(s)

is over motor vehicle registration plate number

Registration plate number

and that property was matrimonial property of my marriage or relationship property of my de facto relationship at the time of the execution of the transfer and the application was made as a result of or in accordance with a binding financial agreement or an order of the court under *Family Law Act 1975* or an agreement made for the purpose of dividing matrimonial property as a consequence of the breakdown of the marriage.

Note: Matrimonial property of a marriage means property of the parties to the marriage or of either of them. Relationship property of a de facto relationship means property of the parties to the relationship or of either of them.

Section D – Superannuation interests

I,

of

do solemnly and sincerely declare that:

1. I am

the trustee of a complying superannuation fund

Note: Lodge the copy of the superannuation trust deed if the transferee is the trustee or custodian of a self-managed superannuation fund and any variation thereto

OR

the custodian of a trustee of a complying superannuation fund

Note: Lodge the custodial arrangement between the trustee of the complying superannuation fund and custodian

OR

the duly authorised officer of the trustee of a complying superannuation fund and the trustee company is

Note: Lodge the copy of the superannuation trust deed if the transferee is the trustee or custodian of a self-managed superannuation fund and any variation thereto

OR

the duly authorised officer of a custodian of a trustee of a complying superannuation fund and the custodian company is

Note: Lodge the custodian agreement between the trustee of the complying superannuation fund and custodian

2. The transfer or agreement for sale or transfer dated
Date of transfer or agreement

between
Name(s) of transferor/vendor under transfer or agreement

and
Name(s) of transferee/purchaser under transfer or agreement

is over dutiable property
Address of dutiable property

being the land comprised in folio identifier
Title details of dutiable property

and is a superannuation interest (within the meaning of the *Family Law Act 1975* of the Commonwealth) of a party to a marriage or de facto relationship.

3. The transfer or agreement for sale or transfer was effected by or in accordance with either:

an order of a court made under the *Family Law Act 1975*

Note: Lodge the order of the court (or a certified copy of it)

OR

a binding financial agreement made under Section 90B, 90C or 90D of the *Family Law Act 1975*, certified in accordance with Section 90G of that Act

Note: Lodge the binding financial agreement (or a certified copy of it)

OR

a binding financial agreement under Section 90UB, 90UC or 90UD of the *Family Law Act 1975* and certified in accordance with Section 90UJ of that Act

Note: Lodge the binding financial agreement (or a certified copy of it).

4. The dutiable property is to be held solely for the purpose of providing a retirement benefit to the other party to the marriage or de facto relationship

Information

1. A **superannuation interest** means for the purposes of the *Family Law Act 1975* an interest that a person has as a member of an eligible superannuation plan, but does not include a reversionary interest.
2. A **complying superannuation fund** means an entity that is a complying superannuation fund in accordance with section 42 or section 42A of the *Commonwealth Superannuation Industry (Supervision) Act 1993* and an exempt public sector superannuation scheme.

Declaration

Name	Date DD/MM/YYYY
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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.

Section E – Application for refund of duty paid

Complete only if you have paid duty and are applying for a refund:	
The transfer or agreement for sale or transfer was stamped with duty of	\$ <input type="text"/>
	Amount of duty
under reference <input type="text"/>	
	Application/receipt number
The transfer of motor vehicle was stamped with duty of	\$ <input type="text"/>
	Amount of duty
under reference <input type="text"/>	
	Receipt number

EFT details

Direct credit details

Accountname	
Financial institution	Branch
BSB number <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/>	Account number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Is the above account held by all taxpayers? (This field is mandatory. Tick one.)

Yes No

Payment authority

This authority must be completed by all taxpayers

I / We authorise the Chief Commissioner of State Revenue to issue the refund by way of EFT into the above nominated account

I / We are authorised to act on behalf of the company that is entitled to the refund

Name	
Company name (where applicable)	Position (where applicable)
Date 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.

Privacy statement


Your information is being collected by Revenue NSW under authority of the *Duties Act 1997*. We collect your information for administration of your duty obligations. Revenue NSW takes the protection and privacy of your personal information seriously by handling personal information in a responsible manner and in accordance with the NSW Privacy Laws: *Privacy and Personal Information Protection Act 1998* and *Health Records and Information Privacy Act 2002*.

Your information may be provided to third parties as required or permitted by law. Please refer to the [Revenue NSW Privacy Policy](#) for information on how to access or amend your personal information, or to make a privacy complaint.

Contact details


 1300 139 814* (Monday – Friday, 8.30 am – 5.00 pm)

*Interstate clients please call (02) 7808 6900

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 Help in community languages is available

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