

Declaration for Urgent Stamping of Transfers and Assignments of Leases

Note:

- Under the *Taxation Administration Act 1996*, it is an offence to give false or misleading information
- You may also be liable to interest and/or penalty tax
- This form must be completed by the transferee/assignee of the lease (or one of them, if there are more than one). In the case of corporate transferees/assignees the declaration should be completed by a duly authorised officer (director or secretary) of the company
- DO NOT use this form if the transfer/assignment of the lease is connected with any other dutiable transaction, involving any other dutiable property
- Read notes 1, 2 and 3 on the back page before completing this form.

I,	
of	Postcode

do solemnly and sincerely declare as follows:

1. I am:

the transferee/assignee

one of the transferees/assignees

the director/secretary of

➤ See note 4 on the back page

under the transfer/assignment of lease presented for stamping ➤ See note 5 on the back page

2. The parties to the transfer/assignment of lease are:

Name(s) of transferor(s)/assignor(s)

Name(s) of transferee(s)/assignee(s)

3. The transfer/assignment of lease relates to Lease Registered No.

over the property known as (Description of leased property)

being the land comprised in Folio Identifier

4. The amount of \$ referred to in the transfer/assignment of lease is the only monetary consideration for the transfer/assignment of the lease ➤ See note 1 on the back page
5. There is no non-monetary consideration for the transfer/assignment of the lease ➤ See note 1 on the back page
6. The transfer/assignment of Lease is not connected with any other dutiable transaction(s) involving other dutiable property, such as business asset, a partnership interest, or goods in New South Wales.
➤ See notes 2 to 6 on the back page
7. The lease provides for payment of a full market rent with periodic rent reviews
8. The unused term of the lease does not exceed five (5) years
9. A copy of the lease is attached.

Declaration

Name

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.

Notes

1. Under section 19 of the *Duties Act 1997* duty on the transfer/assignment of lease is charged on the dutiable value of the lease transferred or assigned. Under section 21(1) of the *Duties Act 1997* this dutiable value is the greater of (a) the consideration (if any) for the transfer or assignment of the lease (being the amount of a monetary consideration or the value of a non-monetary consideration) and (b) the unencumbered value of the lease. *Unencumbered value* is defined in section 23(1) of the *Duties Act 1997*
2. For definition of dutiable transaction see sections 8(1) and 8(2) of the *Duties Act 1997*
3. For a full list of *dutiable property* see section 11 of the *Duties Act 1997*
4. A *business asset* is defined in part (g) of the definition of *dutiable property* in section 11 of the *Duties Act 1997*. It includes the goodwill of a business if, during the previous 12 months, a sale of goods or services, or goods and services, has been made to a New South Wales customer of the business
5. For definition of *partnership interest* see part (i) of the definition of *dutiable property* in section 11 of the *Duties Act 1997*
6. Not including goods of the kinds referred to in part (i) to part (vi) inclusive of part (j) of the definition of *dutiable property* in section 11 of the *Duties Act 1997*


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Contact details


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

*Interstate clients please call (02) 7808 6900

 www.revenue.nsw.gov.au

 duties@revenue.nsw.gov.au

 Help in community languages is available

 **Postal address**
GPO Box 4042
Sydney NSW 2001

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