

Exemption from Duty – Transfers between Married Couples and De facto Partners

Land used as the couple’s/partner’s principal place of residence

Note:

- This declaration is to be completed by the transferor/vendor under the transfer/agreement for sale or transfer of dutiable property for which the exemption from duty is claimed
- This form is **only** to be used for residential land used solely for residential purposes and not for any other purpose (such as a commercial, industrial or professional purpose)
- Print clearly in the boxed spaces and tick the appropriate box as necessary
- Read the information section on the back page before completing this form.

| |
|----|
| 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 / / lodged for stamping.
2. The dutiable property was originally acquired by me on / /
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 the (Day) of (Month) (Year) |

OR

De facto partner

| |
|--------------------------------|
| My de facto partner’s name is: |
|--------------------------------|

We commenced our de facto relationship*:

| |
|--------------------------------|
| on the (Day) of (Month) (Year) |
|--------------------------------|

* This exemption under Section 104B 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 **residential land**, that is either:
 - Land that has erected on it a dwelling, which at the time of transfer was used as our principal place of residence, or
 - A parcel of vacant land that we intend to use as the site of a dwelling to be used as our principal place of residence, or
 - A parcel of vacant land on which there is a building under construction that we intend to use as our principal place of residence upon completion, or
 - Shares or units that confer an entitlement to occupy a building, or part of a building, as a separate dwelling that when the transfer occurs will be used as our principal place of residence.

6. 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 | | |

7. The residential land is used solely for residential purposes and not for any other purpose (such as a commercial, industrial or professional purpose). The transferor and the transferee are 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

I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the *Oaths Act 1900*

| | | | |
|------------------------|-----------|---|---|
| Declared at (Place) | on (Date) | / | / |
| Signature of declarant | | | |

in the presence of an authorised witness, who states:

| |
|---|
| I (Name of authorised witness), |
| a (Qualification of authorised witness) |

certify the following matters concerning the making of this statutory declaration by the person who made it (**please cross out any text that does not apply*):

1. *I saw the face of the person OR

*I did not see the face of the person because the person was wearing a face covering, but I am satisfied that the person had a special justification for not removing the covering, and

2. *I have known the person for at least 12 months OR

*I have not known the person for at least 12 months, but I have confirmed the person's identity using an identification document and the document I relied on was

(Describe identification document relied on)

| | | | |
|---------------------------------|------|---|---|
| Signature of authorised witness | Date | / | / |
|---------------------------------|------|---|---|





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. **residential land** means:
 - (a) a parcel of land on which there is one single dwelling or one flat, or a parcel of land on which there is a building under construction that, when completed, will constitute one single dwelling or one flat, or
 - (b) a strata lot, if it is lawfully occupied as a separate dwelling, or suitable for lawful occupation as a separate dwelling, or
 - (c) a land use entitlement, if it confers an entitlement to occupy a building, or part of a building, as a separate dwelling, or
 - (d) a parcel of vacant land that is zoned or otherwise designated for use under an environmental planning instrument (within the meaning of the *Environmental Planning and Assessment Act 1979*) for residential or principally for residential purposes.
 - (e) Land does not cease to be regarded as land on which there is one single dwelling, or one flat, merely because the land is also used or is capable of being used for the purpose of one other residential occupancy, if that residential occupancy is an excluded residential occupancy.
3. **excluded residential occupancy** means:
 - (a) one room, or
 - (b) one suite of rooms (not being a flat) each room of which all occupants of the suite are entitled to occupy, or
 - (c) one flat, or
 - (d) one suite of rooms (not being a flat) each room of which all occupants of the suite are entitled to occupy, and one room, or
 - (e) one flat and one room, or
 - (f) two rooms, each of which is separately occupied.
4. **flat** means a room or suite of rooms (whether or not forming part of a building or a detached building):
 - (a) occupied or used as a separate dwelling, or
 - (b) so constructed, designed or adapted as to be capable of being occupied or used as a separate dwelling, but does not include a single dwelling, a strata lot or a dwelling, or portion of a building, that is occupied under a land use entitlement.
5. **single dwelling** means a house:
 - (a) occupied or used as a separate dwelling, or
 - (b) so constructed, designed or adapted as to be capable of being occupied or used as a separate dwelling, but does not include a strata lot or a property commonly known as a shop and dwelling.

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

Contact details

 1300 139 814* (Monday – Friday, 8.30 am – 5.00 pm) *Interstate clients please call (02) 9689 6200
 www.revenue.nsw.gov.au  duties@revenue.nsw.gov.au  Help in community languages is available.

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