

# Purchaser/Transferee Declaration

Non-individual (corporation or Government)

This declaration must be completed by each entity entering into a transaction that results in the acquisition by the entity of an interest in land in New South Wales (NSW). If you are an individual please use Form ODA 076 I.

The purpose of this declaration, in relation to:

- **Commonwealth Reporting Requirements**  
is to collect and report to the Australian Taxation Office (ATO) information on transfers of land in NSW
- **Surcharge Purchaser Duty**  
is to inform whether a transaction is subject to surcharge purchaser duty
- **Surcharge Land Tax**  
is to identify foreign persons for surcharge land tax purposes

**Note:**

- Before completing this declaration, each purchaser/transferee must read the information about the Surcharge Purchaser Duty and Surcharge Land Tax and *Purchaser/Transferee Declaration - Explanatory Notes and Supporting Evidence* available at [www.revenue.nsw.gov.au](http://www.revenue.nsw.gov.au)
- If there is more than one purchaser/transferee, each purchaser/transferee must complete their own declaration
- Under the *Taxation Administration Act 1996*, you are required to provide all relevant information to enable duty to be assessed on a dutiable transaction. It is an offence to provide false or misleading information
- This form can be completed online.

## Part A – Purchaser/transferee type:

Corporation (go to Part B)

Government (go to Part C).

## Part B – Corporation

Name of purchaser/transferee corporation
Authorised officer
Position (e.g. Director, CEO, CFO)
Country of incorporation
Country of tax residence
ACN/ABN/ARBN
Foreign Investment Review Board application no. (if applicable)
Enquiry ID (Section 47 land tax clearance certificate no.)
Address for correspondence
Future address (for delivery of future notices)
Contact phone no. ( )
Email address

### Is the purchaser/transferee a foreign corporation?

The purchaser/transferee may be a foreign corporation even if the corporation was incorporated in Australia.

Yes                      No

### If yes, is the purchaser/transferee an Australian-based developer that is a foreign person?

The purchaser/transferee is eligible for an exemption from Surcharge Purchaser Duty as it has met (or will meet) the requirements set forth in s 104ZJA of the Duties Act 1997 and clauses 9A and 9B of Revenue Ruling No G. 013.

Yes                      No

### Is the purchaser/transferee a limited partnership?

Yes                      No

Name of general partners
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### Is the limited partnership foreign?

Yes                      No

### Is the purchaser/transferee acting as a trustee?

Yes                      No (go to Part D)

Please select type of trust of who the trustee is acting for:

Unit trust                      Discretionary trust                      Fixed trust                      Super fund                      Hybrid trust

If the trust is a unit trust, fixed trust, discretionary trust or superfund, provide the name of the trust. If any other type of trust (e.g. bare trust) provide the name of the beneficiaries (i.e. real purchaser/s).

Name of trust/beneficiaries
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### Are any of the beneficiaries foreign persons who hold a substantial interest or aggregate substantial interest in the trust?

Yes                      Discretionary trust within the provisions of Revenue Ruling G 010

No

## Part C – Government

Name
Country of Government
Country of tax residence
ABN/ACN/ARBN/Organisation number
Foreign Investment Review Board application no. (if applicable)
Enquiry ID (Section 47 land tax clearance certificate no.)
Address for correspondence
Future address
Contact name
Contact number                      (                      )
Email address

## Part D – Transaction details

### Type of land acquired?

Residential

Non residential

Mixed use

%

If **mixed use**, what is the percentage of residential use?

Please select the type of land usage below

Residential use		Non-residential use	
	House – owner occupied		Office
	House – rental		Industrial (factory warehouse)
	Strata – owner occupied		Retail
	Strata – rental		Vacant land – non residential
	Company title – owner occupied		Farm or other primary production
	Company title – rental		Other
	Vacant land – residential		Commercial residential 104I(2)
	Farm or other primary production		
	Other – (permanent house boat mooring, permanent caravan park site)		

### Is this sale an off the plan purchase?

Yes

No (see explanatory notes for further details)

Date of agreement for sale or transfer	dd / mm / yyyy	Dutiable value* \$
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\*Dutiable value – the greater of:

- (a) the consideration for the dutiable transaction including any GST paid or payable, or  
 (b) the unencumbered value of the dutiable property.

### Property details

Plan type*	Plan no.	Sub-folio	Lot no.	Section no.
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\*Enter DP for Deposited Plan; SP for Strata Plan; if not DP or SP enter the other details under Plan no.

Unit/Street no.	Street name		
Suburb/Town	State	NSW	Postcode

## Part E – Statutory declaration

### Declaration by purchaser/transferee

I declare the required supporting evidence will be presented to Revenue NSW upon request.

I do solemnly declare that all the information disclosed in this Purchaser/Transferee Declaration is true and correct and by virtue of the provision of the *Oaths Act 1900*.

Name	
Position (e.g. Director, CEO, CFO) (if applicable)	
Corporation	
Declared at (place)	on (date) <small>dd / mm / yyyy</small>
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):

- \*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
- \*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	on (date) <small>dd / mm / yyyy</small>
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#### 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

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

#### Postal address

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