

## 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:**

- 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
- 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
- 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

### 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

### 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 (for delivery of future notices)                 |
| 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* \$ |
|--|------------|--------------------|

*\*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. |
|------------|----------|-----------|---------|-------------|

*\*Enter DP for Deposited Plan; SP for Strata Plan; if not DP or SP and enter the other details under Plan no.*

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

### Does this acquisition arise from an arrangement involving a put option and/or a call option?

Yes – must be lodged with Revenue NSW

No

## Part E – Declaration

### Declaration by purchaser/transferee

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

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.

|  |                      |
|--|----------------------|
| Name   |                      |
| Position (e.g. Director, CEO, CFO) (if applicable) |                      |
| Corporation  |                      |
| Declared at (place)                                | on (date) DD/MM/YYYY |

## 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) 7808 6900



[www.revenue.nsw.gov.au](http://www.revenue.nsw.gov.au)



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Help in community languages is available



### Postal address

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