



## Exempt Family Farm Transactions – Transfer Duty

### Application for Assessment or Reassessment

Sections 99 - 106 of the *Duties Act 2008*

You may be exempt from transfer duty if farming property is transferred between family members. For eligibility and definitions of terms used, see the [‘Exempt Family Farm Transactions - Transfer Duty’](#) fact sheet, which is available from the website at [WA.gov.au](http://WA.gov.au)

<b>Bundle ID</b>									
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Submit this application form to RevenueWA together with the following information, where applicable:

1. Copies of the Certificate(s) of Title
2. Complete latest income tax returns of the individual(s) currently farming the property, or complete latest financial accounts of any entity currently farming the property
3. A copy of the trust deed and all amending deeds
4. A copy of the partnership agreement and all amending deeds
5. A copy of the company extract from ASIC
6. A copy of the lease agreement if the property is subject to a lease and all amending deeds
7. The transaction record (e.g. offer and acceptance and/or transfer of land)
8. Form [FDA41 ‘Foreign Transfer Duty Declaration’](#) for each transferee.

**NOTE:** If applying for a refund of duty, provide the transaction record on which the original duty stamp is printed, or to which the Certificate of Duty is attached.

1. Details of the parties to the transfer	
Transferor(s)	
Surname	Given names
Surname	Given names
Transferee(s)	
Surname	Given names
	Date of birth
Surname	Given names
	Date of birth
or	
Trustee	Name of discretionary trust or beneficial owner

2. Nature of transfer	
<input type="checkbox"/> Interest in farming property (indicate share)	_____ %
<input type="checkbox"/> Interest in farming partnership (indicate share)	_____ %
Name of partnership _____	

3. Description of the farming property including farming property owned by a farming partnership or farming corporation			
Lot or location no.	Survey no. (e.g. Plan/Diagram)	Certificate of Title (Vol/Folio)	Interest transferred (e.g. 100%)
Other dutiable property used solely or dominantly in connection with the business of primary production (if insufficient space, attach an annexure)			

4. Estimated market value of the farming property described in item 3	\$ _____
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5. Previous exemption	
Did the transferor(s) acquire the farming property, interest in the farming partnership or shares in the farming corporation the subject of the application in the past five years?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If <b>Yes</b> , was the acquisition by the transferor approved as an exempt family farm transaction under the <i>Duties Act 2008</i> ?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Was the farming property acquired by a discretionary trust, where the acquisition was approved as an exempt family farm transaction under the <i>Duties Act 2008</i> ?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If <b>Yes</b> , provide a copy of the duty endorsed transaction record which was previously approved as an exempt family farm transaction, a copy of the discretionary trust deed and any subsequent amendments.	<input type="checkbox"/> Provided <input type="checkbox"/> NA

6. Use of property	
<p>6.1 Was the transferor(s) using the farming property in the business of primary production immediately before the transaction took place?</p> <p>If <b>No</b>:</p> <p>(a) Has the transferor previously used the farming property in the business of primary production?</p> <p>(b) Was a family member of the transferor using the farming property in the business of primary production immediately before the transaction took place?</p> <p>If the answers to (a) and (b) are <b>both Yes</b>, provide a statement outlining the use of the property. This must include all relevant dates to show when the transferor and any family members farmed the property. You must also provide supporting evidence, including the financial statements or tax returns of the entities that farmed the property.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>If you answered <b>Yes</b> to any question in 6.1, indicate how the transferor(s) (and family member if applicable) was using the farming property. Select multiple boxes if it was used in the business of primary production through a combination of entities.</p> <p><input type="checkbox"/> Personally</p> <p><input type="checkbox"/> Through a trust      Name of trust: _____</p> <p><input type="checkbox"/> Through a corporation      Name of corporation: _____</p> <p><input type="checkbox"/> Through a partnership      Name of partners: _____</p>	
6.2 Was each entity using the farming property in the business of primary production related to the transferor?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6.3 What is the nature of the primary production business to which the farming property relates?	
6.4 Is there an agistment arrangement between the transferor and any third party to conduct the primary production activities?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If <b>Yes</b> , please provide a copy of the written agreement between the transferor and the third party.	
6.5 Is all the farming property used solely or dominantly for the purpose of primary production?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If <b>No</b> , please provide details of the use and proportion of the land being used for non-primary production purposes:	
6.6 Is any part of the transferred farming property leased to a third party?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If <b>Yes</b> , is the land leased solely for the purpose of tree farming or reforestation purposes?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If <b>No</b> , please provide details:	

6.7	Does the transferee(s) intend to continue to use the farming property in the business of primary production?	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>If <b>Yes</b>, indicate how the transferee(s) will be using the farming property. Select multiple boxes if it will be used in the business of primary production through a combination of entities.</p>		
<input type="checkbox"/> Personally		
<input type="checkbox"/> Through a trust		
Name of trust:		
<input type="checkbox"/> Through a corporation		
Name of corporation:		
<input type="checkbox"/> Through a partnership		
Name of partners:		
6.8	Is each entity that will be using the farming property in the business of primary production related to the transferor and transferee, as is relevant?	<input type="checkbox"/> Yes <input type="checkbox"/> No

## 7. Relationship

7.1	What is the relationship between the transferor(s) and transferee(s)?	
7.2	Is the transferee(s) acting as agent or trustee or otherwise on behalf of any person (other than as trustee of a discretionary trust)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If <b>Yes</b> ,		
(a) What is the relationship between the transferor(s) and the beneficiary?		
(b) Provide full details of the nature of the trust together with a stamped/endorsed document evidencing the trust.		
7.3	Is the farming property being transferred to the transferee(s) in its capacity as trustee of a discretionary trust?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If <b>Yes</b> ,		
(a) Will the transferor(s) be in a position to influence, either directly or indirectly, the vesting of the whole or any part of the capital of the trust property or the whole or any part of the income of the trust property?		<input type="checkbox"/> Yes <input type="checkbox"/> No
(b) Where the trustee of the discretionary trust is a corporation, will the transferor(s) be in a position to influence, either directly or indirectly, the vesting of the whole or any part of the capital or income from the trust property?		<input type="checkbox"/> Yes <input type="checkbox"/> No
(c) Where the trustee of a discretionary trust is a corporation, is the transferor(s) beneficially entitled to a share in that corporation or related corporation or to act as director or secretary of that corporation or related corporation?		<input type="checkbox"/> Yes <input type="checkbox"/> No
(d) Is each beneficiary of the trust the transferor or a family member of the transferor?		<input type="checkbox"/> Yes <input type="checkbox"/> No

### You may have a future liability

If the property has been transferred to the trustee of a discretionary trust and one of the following events occurs while the trust continues to hold the property:

- a) during the lifetime of the transferor, a person that is not the transferor or a family member of the transferor becomes entitled to a share or interest in the trust property or otherwise benefits from the trust or
- b) the transferor gains control of the trust,

that event is taken to be a transfer of the property. Transfer duty will be charged at the general rate on the subsequent transaction. The trustee of the trust must lodge a transfer duty statement within two months of the event.

### Declaration: Transferees

Attach another page if there is not enough space for all transferees to sign the declaration.

I/We, do solemnly and sincerely declare that the answers and information which I/we have given in this application are true, complete and correct in every particular.

Name

Signature

Date

Name

Signature

Date

### Important

A person who provides information to the Commissioner knowing it to be false or misleading in a material particular commits an offence under the *Taxation Administration Act 2003*. The penalty for the offence is:

- a) \$20,000 and
- b) three times the amount of duty that was avoided or might have been avoided if the false or misleading information had been accepted as true.

### Contact RevenueWA

Complete this application form and submit it online if you wish to receive your refund by EFT.

**Online:** [www.wa.gov.au/organisation/departments-of-finance/duties-online-services](http://www.wa.gov.au/organisation/departments-of-finance/duties-online-services)

**Web enquiry** [www.osr.wa.gov.au/DutiesEnquiry](http://www.osr.wa.gov.au/DutiesEnquiry)

**Website** [WA.gov.au](http://WA.gov.au)

**Office** 200 St Georges Terrace  
Perth WA 6000

**Phone** (08) 9262 1100

1300 368 364

**Postal** GPO Box T1600  
Perth WA 6845

(WA country landline callers)