



Application for Exemption for Transfer between Spouses (Including De facto Partners)

Section 97 and section 205y of the *Duties Act 2008*

Please read the following information before completing the application form

Duty is not chargeable on the transfer of, or agreement for the transfer of, dutiable property where –

1. the transferor and transferee are married to each other or are de facto partners of 2 years and
2. the dutiable property is a lot on which a residence is erected which was used solely or dominantly as the ordinary place of residence of the transferor and the transferee when liability for duty on the transaction arose and
3. the lot on which the residence is erected is used solely or dominantly for residential purposes associated with that residence and
4. the transferor is the sole owner of the property and
5. the result of the transaction is that the transferor and the transferee will own the property as joint tenants or tenants in common in equal shares.

Foreign transfer duty may still apply on certain transfers between spouses or de facto partners if the transferee is a foreign person. See the [‘Foreign Transfer Duty’](#) fact sheet for more information.

Please lodge a copy of the transfer of land with this form. If the transaction has been self-assessed through Revenue Online, the lodging party must retain this form for auditing purposes.

Details of the parties to the transfer

1. Transferor

	(Given names)	(Surname)	(Former surname)
of			
	(Residential address)		
Date of birth:			

2. Transferee

	(Given names)	(Surname)	(Former surname)
of			
	(Residential address)		
Date of birth:			

Details of the property being transferred

Street No.	Street	Suburb			
Lot no.	Plan/Diagram/Strata Plan no.	Certificate of Title no.			
		Volume:		Folio:	

Answer all questions in the boxes provided

YES / NO

1. Is the transferor the sole owner of the property?
2. Are the transferor and transferee legally married to each other?
If **YES** go to question 4. If **NO** go to question 3.
3. Are the transferor and transferee de facto partners who have been living together in that de facto relationship for at least two (2) years?
4. Will the transferor and the transferee be registered as sole owners of the property either as joint tenants or tenants in common in equal shares?
5. Does the property include a residence that was the transferor's and the transferee's principal place of residence at the time of execution of the instrument of transfer?
6. Is the property used solely or dominantly for residential purposes?
7. When did the transferor and transferee both commence occupying the property as their principal place of residence?
8. Was the property acquired by the transferor prior to January 2019?
9. Where the property was acquired by the transferor after 1 January 2019, was foreign transfer duty paid on the acquisition?

We, the above named transferor and transferee, do solemnly and sincerely declare that the answers to the above questions and the information shown are true, complete and correct.

Signature of transferor

Date

Signature of transferee

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

Online www.wa.gov.au/organisation/departments-of-finance/duties-online-services

Web enquiry www.osr.wa.gov.au/DutiesEnquiry **Website** WA.gov.au

Office 200 St Georges Terrace
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