



Application for Residential Rate of Duty

Sections 147a to 147g of the *Duties Act 2008*

If your property is or will be used as a place of residence and your transaction was entered into between 1 July 2008 and 30 June 2022, use this form to apply for the residential rate of duty.

1. **Lodge this form before settlement to reduce the amount of duty payable.**
2. **Lodge this form after settlement to receive a partial refund of duty already paid.**

What to do	
Before settlement	After settlement
<p>Provide this form to your settlement agent.</p> <p>OR</p> <p>If you are conducting your own settlement, submit this form and the contract of sale (e.g. offer and acceptance) through the Online Services Portal via RevenueWACONNECT</p>	<p>Log in to RevenueWACONNECT, then use the Online Services Portal to submit this form and:</p> <ul style="list-style-type: none"> <input type="checkbox"/> the contract for sale (e.g. offer and acceptance) <input type="checkbox"/> the certificate of duty <input type="checkbox"/> copy of your ID (e.g. driver's licence) <input type="checkbox"/> copy of a bank statement for the account to receive the refund. The account must be in the names of all purchasers/transferees or the person nominated on page 2 of this form.

Details of the purchasers on the contract or transferees on the transfer of land			
Person 1		Person 2	
Name:		Name:	
DOB or ACN: <small>(as applicable)</small>		DOB or ACN: <small>(as applicable)</small>	
Telephone:		Telephone:	
Email:		Email:	
<i>If there are more than two purchasers or transferees, please attach a list of names and signatures.</i>			
Person lodging this form: <input type="checkbox"/> Agent <input type="checkbox"/> Purchaser/transferee - name:			
Postal address for receiving correspondence:			

Details of the property purchased / transferred			
Street address:			
Lot number:		Plan/Diagram/Strata Plan number:	
Volume:		Folio:	

Details of the transaction
<p>Tick the statement that applies to your circumstances, and provide the date where applicable:</p> <p><input type="checkbox"/> The property purchased is/was an established home or apartment</p> <p>The property purchased is/was vacant land, and, within five years of the contract date:</p> <p><input type="checkbox"/> a residential building contract to build on the land was signed on _____</p> <p><input type="checkbox"/> construction of a residence as an owner-builder began on the land on _____</p> <p><input type="checkbox"/> a contract to purchase a transportable home (to reside in on the property) was signed on _____</p>

Do you intend the property to be used as a place of residence?	<input type="checkbox"/> Yes <input type="checkbox"/> No
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Only complete this section if you purchased an established home valued below \$116,000
The Commissioner will consider this application as your consent to apply the concessional rate of duty.

Are all purchasers or transferees individuals who did/will use the property as their own principal place of residence immediately after settlement, and do they intend to do so indefinitely? Yes No

Did/will the purchasers or transferees purchase the property to hold as trustees on behalf of one or more disabled beneficiaries who will use the property as their principal place of residence? Yes No

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 tax that was avoided or might have been avoided if the false or misleading information had been accepted as true.

I/We declare I/we have provided true, complete and correct answers and information.

This declaration must be signed by all purchasers / transferees OR the agent

Purchasers / transferees	Agent
Person 1 signature: _____ Date: _____ Person 2 signature: _____ Date: _____	Agent's signature

Authorisation to pay a refund of duty to a nominated person (optional)

A refund of duty can only be paid in the name or account of all purchasers/transferees who were liable to duty unless they all authorise it to be paid to a nominated person. Complete the nomination below if you require the refund to be paid to a nominated person.

I/we nominate the Commissioner to issue the refund of duty to be paid to:

Full name of payee: _____

Relationship of payee to purchasers/transferees: One of the purchasers Agent or legal representative

Names and signatures of all purchasers / transferees

More information

Visit www.wa.gov.au/government/publications/about-transfer-duty or call us on 08 9262 1100

See the Transfer of Residential Land fact sheet

Enquiry:	www.osr.wa.gov.au/DutiesEnquiry	Lodge online:	https://osr.wa.gov.au/revenueconnect
Office:	RevenueWA Level 3, 200 St Georges Tce PERTH WA 6000	Post:	RevenueWA GPO Box T1600 PERTH WA 6845