



## Substituted Transferees

### Transfer to Substituted Purchaser

Sections 42(2), 42(4b), 42(4c), 43 and 205Q of the *Duties Act 2008*

## Application Form

Bundle ID									
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- The *substituted purchaser* provisions of the *Duties Act 2008* (Duties Act) provide relief from transfer duty on the transfer of dutiable property to a transferee under an agreement for the transfer of dutiable property (Transferee) if the Transferee and the purchaser of the property under the agreement (Purchaser) are related. The provisions also provide limited relief from transfer duty where a Purchaser has entered into an agreement for transfer in his or her own right, but the subsequent transfer is to the Purchaser in their capacity as a trustee.
- Section 205Q of the Duties Act provides relief from foreign transfer duty on the transfer of property where the agreement for the transfer of residential property is already chargeable with foreign transfer duty. If the substituted purchaser is a non-foreign person and foreign transfer duty has already been paid on the agreement to transfer, a reassessment will be made.
- This application form should only be completed when the relationship between the Purchaser(s) and the Transferee(s) is a qualifying relationship as outlined in [Duties Fact Sheet 'Substituted Transferees'](#), which is available from the website at [WA.gov.au](http://WA.gov.au)
- Both the Purchaser(s) and the Transferee(s) (if applicable) must complete this application.

This application must be lodged together with the original offer and acceptance/contract for sale and the transfer of land. If the assessment has been made through Revenue Online, this application form must be retained by the lodging party for auditing purposes.

A completed [Form FDA41 'Foreign Transfer Duty Declaration'](#) for each transferee receiving the land must be lodged with this form, or retained by the lodging party for auditing purposes if assessed through Revenue Online.

1. Purchaser(s) under the agreement for the transfer of dutiable property			
Surname		Share %	
Given names			
Surname		Share %	
Given names			
Corporation or trustee of a unit trust scheme		Share %	

2. Transferee(s) named in the transfer of dutiable property			
Surname		Date of birth	
Given names		Share %	
Surname		Date of birth	
Given names		Share %	
Corporation or trustee of a unit trust scheme		ACN	
		Share %	

3. Property details		
Street No.	Street	Suburb

Lot No.	Plan/Diagram/Strata Plan No.	Certificate of Title No. [Vol/Fol]			
		Volume		Folio	

**Answer Q4 or Q5 below as applicable**

4. Transfer to a person related to the purchaser	
Was the Transferee related to the Purchaser <i>at the time</i> the agreement for transfer was made?	<input type="checkbox"/> Y <input type="checkbox"/> N
If <b>YES</b> , answer (a) or (b) below as applicable.	If <b>NO</b> , go to the Declaration on page 4.
<p>(a) If the <b>Purchaser</b> is an <b>individual</b>, what qualifying relationship does the Transferee have to the Purchaser?</p> <p><i>If the Transferee is a corporation or a trustee of a unit trust scheme, attach a statement identifying the shareholders of the corporation, or the unit holders of the unit trust, and detailing the relationships between the Purchaser and those shareholders or unit holders (as applicable).</i></p>	
<p>(b) If the <b>Purchaser</b> is a <b>corporation</b> or the <b>trustee of a unit trust scheme</b>, is the Transferee the sole shareholder or unit holder of the corporation or unit trust scheme, or a shareholder or unit holder in the corporation or unit trust scheme and related to all of the other shareholders or unit holders?</p> <p><i>Attach a statement identifying the shareholders or unit holders and detailing the relationships between the Transferee and those shareholders or unit holders (as applicable).</i></p>	<input type="checkbox"/> Y <input type="checkbox"/> N
Is the property to be held by the Transferee on behalf of another person (Beneficiary)?	<input type="checkbox"/> Y <input type="checkbox"/> N
If <b>YES</b> , answer (c), (d) or (e) below as applicable.	If <b>NO</b> , go to the Declaration on page 4.
(c) Is the Transferee the trustee of a discretionary trust?	<input type="checkbox"/> Y <input type="checkbox"/> N
(d) Is the Transferee the trustee of a unit trust scheme?  If <b>YES</b> , is the Purchaser an individual and either the sole unit holder in the unit trust, or a unit holder in the unit trust and related to each of the other unit holders?	<input type="checkbox"/> Y <input type="checkbox"/> N
	<input type="checkbox"/> Y <input type="checkbox"/> N
(e) Is the Transferee a trustee other than as referred to in Q4 (c) or (d)?	<input type="checkbox"/> Y <input type="checkbox"/> N
<b>If YES</b>	
Are the Purchaser and the Transferee both individuals and related to each other?	<input type="checkbox"/> Y <input type="checkbox"/> N
Are the Purchaser and the Beneficiary both individuals and related to each other?	<input type="checkbox"/> Y <input type="checkbox"/> N

<b>5. Transfer to Purchaser as a trustee (for purchasers that are individuals)</b>	
Is the dutiable property being transferred to the Purchaser in their capacity as either a trustee of a unit trust scheme, or as a trustee, other than a trustee of a discretionary trust or a unit trust scheme?	<input type="checkbox"/> Y <input type="checkbox"/> N
If <b>YES</b> , answer (a) <b>or</b> (b) below as applicable.	If <b>NO</b> , go to the Declaration on page 4.
(a) If the property is being transferred to the <b>Purchaser</b> as a <b>trustee of a unit trust scheme</b> :	
Is the Purchaser an individual and either the sole unit holder in the unit trust, or a unit holder in the unit trust and related to each of the other unit holders (all of whom must be individuals)?	<input type="checkbox"/> Y <input type="checkbox"/> N
<i>Attach a statement identifying the unit holders and detailing the relationships between the Purchaser and those unit holders (where applicable).</i>	
Do all of the unit holders hold their interests in the unit trust scheme beneficially?	<input type="checkbox"/> Y <input type="checkbox"/> N
(b) If the property is being transferred to the <b>Purchaser</b> as a <b>trustee, other than a trustee of a discretionary trust or a unit trust scheme</b> :	
Is the beneficiary of the trust an individual that is related to the Purchaser (that is also an individual)?	<input type="checkbox"/> Y <input type="checkbox"/> N
Identify the beneficiary and advise what relationship the beneficiary has to the Purchaser?	
Does the beneficiary hold their interest in the trust beneficially?	<input type="checkbox"/> Y <input type="checkbox"/> N

### 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.

## Declaration

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

### Purchaser(s)

Name / authorised corporate signatory \_\_\_\_\_

Signature \_\_\_\_\_ Date     /     /

Name / authorised corporate signatory \_\_\_\_\_

Signature \_\_\_\_\_ Date     /     /

Contact telephone number     (     ) \_\_\_\_\_

### Transferee(s) (if applicable)

Name / authorised corporate signatory \_\_\_\_\_

Signature \_\_\_\_\_ Date     /     /

Name / authorised corporate signatory \_\_\_\_\_

Signature \_\_\_\_\_ Date     /     /

Contact telephone number     (     ) \_\_\_\_\_

## Contact RevenueWA

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

<b>Online</b>	www.wa.gov.au/service/financial-management/taxation-and-duty/use-the-duties-online-services-portal	
<b>Web enquiry</b>	www.osr.wa.gov.au/DutiesEnquiry	<b>Website</b> WA.gov.au
<b>Office</b>	200 St Georges Terrace Perth WA 6000	<b>Phone</b> (08) 9262 1100
<b>Postal</b>	GPO Box T1600 Perth WA 6845	1300 368 364 (WA country landline callers)