



Reduction of Stamp Duty if Matter Not Carried into Effect

Section 20 of the *Stamp Act 1921*

IMPORTANT

- This form should **not** be completed for a matter contained in an instrument that was executed on or after 1 July 2008. A separate form FDA1 '[Exemption for Cancelled Transactions](#)' is applicable in these circumstances.
- **All parties to the transaction** or other persons with the authority to act as their agent must sign this application form. Where this form cannot be signed by all parties, or their agents, the form must be accompanied by a full explanation providing the reasons why all signatures cannot be obtained.
- All relevant questions must be answered in full and **all instruments (documents)** for the transaction must accompany this application form.

Complete A, B, C or D as applicable and provide the information requested

A If the instrument (document) is currently lodged with RevenueWA

Bundle ID

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B If duty on the transaction has been paid

Bundle ID

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- Supply the document(s) on which the **original duty stamp** has been printed, e.g. offer and acceptance contract and/or transfer of land.

C If the transaction was assessed through Revenue Online (ROL)

- Attach a Duties Document Lodgment and Assessment Form
- Provide the Document Reference Number as shown on the Certificate of Stamp Duty

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- Supply the original documents (not photocopies) to which the Certificates of Stamp Duty are attached,
e.g. offer and acceptance contract and/or transfer of land.

D If the transaction record has not previously been lodged with or assessed by RevenueWA or via ROL

- Attach a Duties Document Lodgment and Assessment Form
- Supply the **original** documents relating to the transaction, e.g. offer and acceptance contract and/or transfer of land

Lodging party details

Client ID (if known)

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First Name

--

Surname

--

Postal Address

--

Suburb

--

Postcode

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Type of instrument (e.g. contract for sale)			
		Date of execution	/ /
Property Address			
Suburb		Postcode	

Conditional contract type (where applicable)			
General conditional contract	☐	Off-the-plan conditional contract	☐
Subdivision conditional contract	☐	Farming land conditional contract	☐
Mining tenement conditional contract	☐		

Names in full of taxpayer(s) (e.g. purchaser)			
(1)			
(2)			
Taxpayer/s postal address			
Suburb		Postcode	

‘taxpayer’ means a person who is or may be liable to pay duty. Where there are two or more persons the taxpayer is considered to be all parties.

1. Has or will any matter included in the instrument been carried into effect? YES ☐ NO ☐

If **YES**, identify the matter or matters carried or to be carried into effect (if the instrument relates to two or more separate matters, not all of which have been carried into effect, answer the following questions with respect to the matter(s) not carried into effect).

If **NO**, what is the reason for the matter/s not being carried into effect (e.g. non-performance of a condition)?

2. What is the cancellation date of the matter contained in the instrument?
(E.g. the day on which the contract was rescinded, annulled, abandoned or otherwise terminated.)

/ /

3. As a result of this matter not being carried into effect, has a benefit been, or will a benefit be, received by the taxpayer or an **independent person** with the consent of or at the direction of the taxpayer? (I.e., an amount of money, or a right, property or service.) YES ☐ NO ☐

'independent person', in relation to a matter, means a person who is not a party to the instrument that includes the matter.

If the answer to Q3 is **NO**, go to Q4.

If **YES**, please provide full details of:

- The type of benefit received
- Who received the benefit
- The amount or value of the benefit \$

(Attach details as to how the value of a right, property or service was calculated)

4. Was the matter not carried into effect to enable a **replacement transaction** to be entered into? YES ☐ NO ☐

'replacement transaction', in relation to a matter, means a transaction between the taxpayer and an independent person that is substantially similar in effect to the transaction that was to have been effected by the instrument that includes the matter.

If **YES**, provide full details of the replacement transaction.

If the instrument in respect of the replacement transaction has been entered into, attach the instrument to this application. If the instrument has already been lodged with RevenueWA please provide:

Bundle ID

Or, if the instrument has been assessed under ROL, provide:

Document Reference Number
as shown on the Certificate of Duty

If the answer to Q4 is **YES**, go to the Declaration on page 4. If **NO** go to Q5.

5. If the matter in respect to which a reduction of the duty is sought is chargeable as a conveyance or transfer of property:

- (i) Does the instrument provide for or contemplate the conveyance or transfer of the property to an **independent person**? YES ☐ NO ☐
- (ii) Is there an agreement, arrangement or understanding between the taxpayer and another **party** that the property has been or is to be conveyed or transferred to that other or to another person? YES ☐ NO ☐

'party', in relation to a matter, means a person who is a party to the document that includes the matter.

- (iii) Did the taxpayer obtain exclusive use or control of the property under a term contract (however described), whether or not the contract was for any reason not fully carried into effect? 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 duty 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.

Signatures of the taxpayer or agent

Signature		Date	/	/
Signature		Date	/	/
Daytime contact telephone number	()			

Signatures of other parties or agent

Signature		Date	/	/
Signature		Date	/	/

IMPORTANT: If *all* of the parties to the transaction, or their agents, have not signed above, this application must be accompanied by a full explanation providing the reasons why all signatures cannot be obtained.

Privacy statement

The Commissioner of State Revenue collects personal information under the authority of the *Taxation Administration Act 2003* and the *First Home Owner Grant Act 2000* (Acts) for the purposes of administering and enforcing those Acts and the State revenue laws. The collected information is protected by the confidentiality provisions in the Acts. We will not use your information outside of revenue administration purposes or share your information without your consent except in circumstances required or authorised by law.

See www.wa.gov.au/organisation/departments-of-treasury-and-finance/revenue/wa-privacy-and-personal-information for details about how your personal information is handled.

Important information

Application for assessment or reassessment

Section 20 of the *Stamp Act 1921* provides for a reduction of stamp duty on an instrument where:

- the matter has not been, and will not be, carried into effect
- the taxpayer has not received, and will not receive, a benefit in respect of the matter and
- the reason the matter was not, and will not be, carried into effect is not merely to enable a replacement transaction to be entered into.

Time limits to apply for a reassessment of stamp duty

Section 20 of the Stamp Act provides that, where a general conditional contract (as defined in section 8 of the Stamp Act) is not carried into effect on or after 4 September 2012, the taxpayer is entitled to apply for a reassessment within the later of:

- five years after the original assessment was made or
- 12 months after the cancellation day, which is broadly described in section 20(9B) of the Stamp Act as the day on which the contract is rescinded, annulled, abandoned or otherwise terminated without completion.

For all other instruments, including those that are cancelled prior to 4 September 2012, section 17 of the *Taxation Administration Act 2003* provides that a person is not entitled to apply for a reassessment more than 5 years after the original assessment was made.

Contact RevenueWA

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

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