



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
Provide this form to your settlement agent. OR If you are conducting your own settlement, submit this form and the contract of sale (e.g. offer and acceptance) online at RevenueWAConnect	Log in to RevenueWAConnect , then use the Online Services Portal to submit this form and: ☐ the contract for sale (e.g. offer and acceptance) ☐ the certificate of duty ☐ copy of your ID (e.g. driver's licence) ☐ 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: (as applicable)		DOB or ACN: (as applicable)	
Telephone:		Telephone:	
Email:		Email:	
If there are more than two purchasers or transferees, please attach a list of names and signatures.			
Person lodging this form: ☐ Agent ☐ 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
Tick the statement that applies to your circumstances, and provide the date where applicable: ☐ The property purchased is/was an established home or apartment The property purchased is/was vacant land, and, within five years of the contract date: ☐ a residential building contract to build on the land was signed on ____/____/____ ☐ construction of a residence as an owner-builder began on the land on ____/____/____ ☐ a contract to purchase a transportable home (to reside in on the property) was signed on ____/____/____

Do you intend the property to be used as a place of residence?	☐ Yes ☐ 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

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-and-agencies/revenue-wa-privacy-and-personal-information for details about how your personal information is handled.