Government of **Western Australia**
Department of **Treasury and Finance**
RevenueWA

Form
FDA4

Contingent Consideration

Section 32 of the *Duties Act 2008*

Bundle ID									

Application for Reassessment

In certain circumstances, a reassessment of transfer duty is available where contingent consideration is not paid. For further details on eligibility, please see the 'Contingent Consideration' fact sheet.

IMPORTANT

- This application must be completed by all persons liable to pay duty in relation to the transaction.
- The original duty endorsed agreement, together with any other transaction record (document) upon which the payment of duty has been endorsed, must accompany this application.

Taxpayer(s) details

Name:

Address:

Telephone (work) ( ) Home ( ) Mobile

Date of birth or ACN (as applicable)

Name:

Address:

Telephone (work) ( ) Home ( ) Mobile

Date of birth or ACN (as applicable)

Transaction details

1. Date of original transaction: ____/____/____

2. The total consideration payable under the original agreement (including the contingent amount): $ ________

3. The total duty paid on the original agreement: $ ________

4. The amount of the contingent consideration: $ ________

5. The final amount paid as consideration by the purchaser: $ ________

6. Description of the contingent event:

7. Has the contingent consideration been paid? ☐ Y ☐ N

8. Did the contingent event happen? ☐ Y ☐ N

If **YES**, provide the date on which the event happened and go to Q **8.1** / /
If **NO**, go to Q **8.2**.

8.1 Did the event happen within the time specified in the agreement? ☐ Y ☐ N

8.2 If the event did not happen, provide the reason.

____

8.3 Could the contingent event occur in the future? ☐ Y ☐ N

If **YES**, go to Q **8.4.** If **NO**, go to Declaration.

8.4 Where the agreement specified a time for the event to occur, has the time specified in the agreement passed or expired? ☐ Y ☐ 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 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.

Signature(s) of the taxpayer(s)

Name	Signature	Date
		/ /
		/ /

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

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Perth WA 6845

Phone (08) 9262 1100

1300 368 364
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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/department-of-treasury-and-finance/revenuewa-privacy-and-personal-information for details about how your personal information is handled.