



Shared Equity Homes Application for a Further Concessional Transaction

Section 143 of the *Duties Act 2008*

When to use this form

Use this form to apply for a transfer duty concession if:

- you are acquiring additional interest (current transaction) in property you previously acquired an interest in as a first home owner concessional transaction (first transaction) and
- the current transaction is within 10 years of the instrument that effected the first transaction and
- each transferee in the current transaction was a transferee in the first transaction and
- the further interest is being transferred from an excluded person within the meaning of section 16(1) of the *First Home Owner Grant Act 2000* (for example, the Housing Authority).

Submit this form within 12 months of the date the current transaction is executed (date of the transfer or agreement)

Details of the transferee(s)

Full name			
Former surname (if any)		Date of birth	
Address			
Phone			

Full name			
Former surname (if any)		Date of birth	
Address			

Details of the property and transaction

Address						
As on the Certificate of Title:	Lot No.		Volume		Folio	
	Plan/Diagram/Strata Plan No.					
Date of the first transaction (e.g. date of execution of the transfer of land)						
Dates of any further transactions (including the current transaction)						
Did the transferee(s) receive the first home owner concessional rate of duty for the first transaction?						☐ Yes ☐ No
Have the transferee(s) been required to repay a first home owner grant for this property, or would have been required to repay it if the grant had been paid?						☐ Yes ☐ No

Declaration

I declare the information disclosed in this application is true, complete and correct.

I understand that providing false or misleading information to RevenueWA is an offence under the *Taxation Administration Act 2003*, and 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.

Signatures of transferee(s)

Signature

Date

Signature

Date

Documents to provide when submitting this form

- A copy of the document evidencing the previous transaction (e.g. offer and acceptance contract and/or transfer of land) on which the duty stamp is printed or to which the Certificate of Duty is attached.
- The transaction record (e.g. contract for sale or transfer of land) evidencing the current transaction.
- A completed [Form FDA41 'Foreign Transfer Duty Declaration'](#) for each person acquiring or receiving the land.

How duty will be assessed

- The rates of duty, thresholds and total value of the dutiable property that applied at the time of the first transaction will apply to the current transaction.
- The duty payable will be reduced by the amount of duty paid by the transferee(s) on the first transaction and any other further concessional transactions on which duty has been paid.

Contact RevenueWA

Complete and submit this application form online to receive your refund by EFT.

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 **Phone** (08) 9262 1100

Postal GPO Box T1600
Perth WA 6845 1300 368 364
(WA country landline callers)

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.