

Purchaser/Transferee Declaration – Individual

This declaration must be completed by each person entering into a transaction that results in the acquisition by the person of an interest in land in New South Wales (NSW). If you are a corporation or a government, please use Form ODA 076 NI.

The purpose of this declaration, in relation to:

- **Commonwealth Reporting Requirements**
is to collect and report to the Australian Taxation Office (ATO) information on transfers of land in NSW
- **Surcharge Purchaser Duty**
is to inform whether a transaction is subject to surcharge purchaser duty
- **Surcharge Land Tax**
is to identify foreign persons for surcharge land tax purposes.

Note:

- Before completing this declaration, each purchaser/transferee must read the information about the Surcharge Purchaser Duty and Surcharge Land Tax and *Purchaser/Transferee Declaration - Explanatory Notes and Supporting Evidence* available at www.revenue.nsw.gov.au
- If there is more than one purchaser/transferee, each purchaser/transferee must complete their own declaration
- Under the *Taxation Administration Act 1996*, you are required to provide all relevant information to enable duty to be assessed on a dutiable transaction. It is an offence to provide false or misleading information
- This form may be completed online.

Part A – Individual

Purchaser/transferee details

Full name	
Date of birth	DD/MM/YYYY
Current residential address	
Future residential address	
Contact phone no. ()	Mobile number
Email address	
Enquiry ID (Section 47 land tax clearance certificate no.)	
Country of tax residence	
Country of citizenship	

If country of citizenship is other than Australia, complete the following:

Passport no.			
Visa no.	Sub-class	Expiry date	DD/MM/YYYY
Foreign Investment Review Board application no. (if applicable)			
Overseas ID			

Is the purchaser/transferee a foreign person?

This excludes an Australian citizen and a person ordinarily resident in Australia

- Yes
- No. If no, are you:
 - an Australian citizen or
 - a person who is ordinarily resident in Australia (including a New Zealand citizen as per explanatory notes)

If yes, is the purchaser/transferee an exempt permanent resident who will occupy the property as their principal place of residence for a continuous period of 200 days within the first 12 months after the liability date (date of agreement)?

- Yes
- No (see explanatory notes for further details)

Is the purchaser/transferee a limited partnership?

- Yes
- No

Name of general partners

Is the limited partnership foreign?

- Yes
- No

Is the purchaser/transferee acting as trustee?

- Yes
- No (go to Part B)

Please select the type of trust the trustee is acting for:

- Unit trust
- Discretionary trust
- Fixed trust
- Super fund
- Hybrid trust

If the trust is a unit trust, fixed trust, discretionary trust or superfund, provide the name of the trust. If any other type of trust (e.g. bare trust) provide the name of the beneficiaries (i.e real purchaser/s).

Name of trust/beneficiaries

Are any of the beneficiaries foreign persons who hold a substantial interest or aggregate substantial interest in the trust?

- Yes
- Discretionary trust within the provisions of Revenue Ruling G 010
- No

Part B – Transaction details

Type of land acquired

Residential
 Non-residential
 Mixed use
 % If mixed use, what is the percentage of residential use?

Please select the type of land usage below

Residential use		Non-residential use	
<input type="checkbox"/>	House – owner occupied	<input type="checkbox"/>	Office
<input type="checkbox"/>	House – rental	<input type="checkbox"/>	Industrial (factory warehouse)
<input type="checkbox"/>	Strata – owner occupied	<input type="checkbox"/>	Retail
<input type="checkbox"/>	Strata – rental	<input type="checkbox"/>	Vacant land – non residential
<input type="checkbox"/>	Company title – owner occupied	<input type="checkbox"/>	Farm or other primary production
<input type="checkbox"/>	Company title – rental	<input type="checkbox"/>	Other
<input type="checkbox"/>	Vacant land – residential	<input type="checkbox"/>	Commercial residential 104I(2)
<input type="checkbox"/>	Farm or other primary production		
<input type="checkbox"/>	Other – (permanent house boat mooring, permanent caravan park site)		

Is this sale an off the plan purchase?

Yes
 No (see explanatory notes for further details)

If off the plan, will the purchaser/transferee occupy this property as their principal place of residence for a continuous period of at least 6 months, commencing within 12 months from the date of settlement?

Yes
 No

Date of agreement for sale or transfer DD/MM/YYYY Dutiable value* \$

**Dutiable value – the greater of:*

- (a) the consideration for the dutiable transaction including any GST paid or payable, or
 (b) the unencumbered value of the dutiable property.

Property details

Plan type*	Plan no.	Sub-folio	Lot no.	Section no.
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**Enter DP for Deposited Plan; SP for Strata Plan; if not DP or SP and enter the other details under Plan no.*

Unit/Street no.	Street name
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Suburb/Town	State NSW	Postcode
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Does this acquisition arise from an arrangement involving a put option and/or a call option?

Yes – must be lodged with Revenue NSW
 No

Part C – Statutory Declaration

Declaration by purchaser/transferee


- I declare the required supporting evidence exists and will be presented to Revenue NSW upon request.
- I do solemnly declare that all the information disclosed in this purchaser/transferee declaration is true and correct and by virtue of the provision of the *Oaths Act 1900*.
- Under the *Taxation Administration Act 1996*, it is an offence to give false or misleading information. I declare that all information provided is true and correct in every particular.

Name	
Declared at (place)	on (date) DD/MM/YYYY


Privacy statement


Information collected from you on this form is required by Revenue NSW to determine if you have a liability or entitlement. The information may be provided to third parties with your consent or as required or permitted by law. Revenue NSW will correct or update your personal information at your request. Read more about privacy at www.revenue.nsw.gov.au

Contact details


 1300 139 814* (Monday – Friday, 8.30 am – 5.00 pm)

*Interstate clients please call (02) 7808 6900

 www.revenue.nsw.gov.au

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 Help in community languages is available

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