

## Purchaser/Transferee Declaration – Non-individual (corporation or Government)

This declaration must be completed by each entity entering into a transaction that results in the acquisition by the entity of an interest in land in New South Wales (NSW). If you are an individual please use [Form ODA 076 I](#).

**Note:**

- 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.
- Before completing this declaration, each purchaser/transferee must read the information about surcharge purchaser duty and surcharge land tax (which apply to foreign persons), and [Purchaser/Transferee Declaration – Explanatory Notes and Supporting Evidence \(ODA 076 EN\)](#) available at [www.revenue.nsw.gov.au](http://www.revenue.nsw.gov.au)  
See note 16 of the explanatory notes for surcharge purchaser duty information relating to foreign persons from New Zealand, Finland, Germany, India, Japan, Norway, South Africa and Switzerland.
- If any foreign person acquiring residential-related property is liable to surcharge purchaser duty, they must pay an additional eight percent surcharge on the dutiable value of the interest being acquired.
- If there is more than one purchaser/transferee, each purchaser/transferee must complete their own declaration.
- This form can be completed online.

### Part A – Purchaser/transferee type:

Corporation (go to Part B)

Government (go to Part C).

### Part B – Corporation

1.1 Name of purchaser/transferee corporation
1.2 Authorised officer
1.3 Position (e.g. Director, CEO, CFO)
1.4 Country of incorporation
1.5 Country of tax residence
1.6 ACN/ABN/ARBN/Organisation number
1.7 Foreign Investment Review Board application no. (if applicable)
1.8 Enquiry ID (Section 47 land tax clearance certificate no.)
1.9 Address for correspondence
1.10 Future address (for delivery of future notices)
1.11 Contact phone no. (    )
1.12 Email address

**2.1 Is the purchaser/transferee a corporation who is a foreign person?**

The purchaser/transferee may be a foreign person even if the corporation was incorporated in Australia.

Yes No (if No, go to Question 3.1)

**2.2 If yes, is the purchaser/transferee an Australian-based developer that is a foreign person?**

The purchaser/transferee is eligible for an exemption from Surcharge Purchaser Duty as it has met (or will meet) the requirements set forth in s 104ZJA of the Duties Act 1997 and clauses 9A and 9B of Revenue Ruling No G. 013.

Yes No

**3.1 Is the purchaser/transferee a limited partnership?**

Yes No (if No, go to Question 4.1)

Name of general partners

**3.2 Is the limited partnership foreign?**

Yes No (see explanatory notes Part A-4 (g) for further details)

**4.1 Is the purchaser/transferee acting as a trustee?**

Yes No (go to Part D)

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

Unit trust Discretionary trust Fixed trust Super fund Other 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

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

Yes No

Note: See explanatory notes Part A-4(d) and 4(e) and 8 for details on how to determine substantial and aggregate substantial interests for the different types of trusts.

**Part C – Government**

5.1 Name
5.2 Country of Government
5.3 Country of tax residence
5.4 ABN/ACN/ARBN/Organisation number
5.5 Foreign Investment Review Board application no. (if applicable)
5.6 Enquiry ID (Section 47 land tax clearance certificate no.)
5.7 Address for correspondence
5.8 Future address (for delivery of future notices)
5.9 Contact name
5.10 Contact phone no. ( )
5.11 Email address

## Part D – Transaction details

### 6.1 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	
	House – owner occupied		Office
	House – rental		Industrial (factory warehouse)
	Strata – owner occupied		Retail
	Strata – rental		Vacant land – non residential
	Company title – owner occupied		Farm or other primary production
	Company title – rental		Other
	Vacant land – residential		Commercial residential 104I(2)
	Farm or other primary production		
	Other – (permanent house boat mooring, permanent caravan park site)		

### 7.1 Is this sale an off the plan purchase?

Yes

No (see explanatory notes Part A – 14 & 15 for further details)

### 8.1 Date of agreement for sale or transfer (DD/MM/YYYY)

### 8.2 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.

### 8.3 Property details

For multiple properties, please attach annexure

Plan type\*

Plan no.

Sub-folio

Lot no.

Section no.

\*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
Suburb/Town	State NSW Postcode

### 9.1 Does this acquisition arise from an arrangement involving a put option and/or a call option?

Yes – see below

No

If 'Yes' the transaction must be lodged with Revenue NSW via eDuties.

For more details see: <https://www.revenue.nsw.gov.au/taxes-duties-levies-royalties/transfer-duty/options>

Note: The Grant of an Option must be processed on Electronic Duties Returns (EDR) using form ODA 081.

## Part E – Declaration

### Declaration by purchaser/transferee

I declare the required supporting evidence exists and will be presented to Revenue NSW upon request.

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	
Position (e.g. Director, CEO, CFO) (if applicable)	
Corporation	
Declared at (place)	on (date) (DD/MM/YYYY)

#### Privacy statement


Your information is being collected by Revenue NSW under authority of the *Duties Act 1997*. We collect your information for administration of your duty obligations. Revenue NSW takes the protection and privacy of your personal information seriously by handling personal information in a responsible manner and in accordance with the NSW Privacy Laws: *Privacy and Personal Information Protection Act 1998* and *Health Records and Information Privacy Act 2002*.


Your information may be provided to third parties as required or permitted by law. Please refer to the [Revenue NSW Privacy Policy](#) for information on how to access or amend your personal information, or to make a privacy complaint.

#### 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](http://www.revenue.nsw.gov.au)

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 Help in community languages is available

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