

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

Duties Act 1997

May 2025

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 knowingly provide false or misleading information or omit 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).
- If any foreign person acquiring residential-related property is liable to [surcharge purchaser duty](#), they must pay an additional 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.
- Revenue NSW will never ask for duty payments to be made using bank account details provided in an email. Before making any online payments, confirm Revenue NSW bank account details on the [Pay Your Transfer Duty](#) page.

## 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, discretionary trust, fixed trust, or superfund, provide the name of the trust,
- a Corporate Collective Investment Vehicle (CCIV), provide the sub-fund name and ARFN,
- any other type of trust (e.g. bare trust) provide the name of the beneficiaries (i.e. real purchaser/s).

Name of trust/beneficiaries, or sub-fund name and ARFN.

## 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 property being acquired?

Residential

Non-residential

Mixed use

% If mixed use, what is the percentage of residential use?

### 6.2 Select the intended use for the property being acquired.

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 Section 104I(2)
<input type="checkbox"/>	Farm or other primary production		
<input type="checkbox"/>	Other – (permanent house boat mooring, permanent caravan park site)		

### 7.1 Is this the purchase of property in an unregistered plan?

Yes

No

### 8.1 Date of the dutiable transaction (DD/MM/YYYY)

A dutiable transaction is a transaction that you enter into that may be chargeable with duty in NSW. This will include:

- An agreement/contract for sale of dutiable property, a transfer or transmission of dutiable property, or other transactions identified under section 8 of the *Duties Act 1997*.
- The date of the dutiable transaction is the date the document is first executed (signed) e.g. where there is a contract for sale of land, it is the date of exchange. Where there is no agreement, it is the date the transfer/transmission was first signed or first digitally signed by a subscriber.

### 8.2 Dutiable value \$

Dutiable value is the greater of:

- the consideration for the dutiable transaction including any GST paid or payable, or
- 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 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 information on Options, visit the [Options webpage](#).

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

### Part E: Declaration

Under the *Taxation Administration Act 1996*, it is an offence to knowingly give false or misleading information, or omit information.<sup>1</sup>

I declare the required supporting evidence exists and will be presented to Revenue NSW upon request and that all information provided is true and correct in every particular

Name
Position (e.g. Director, CEO, CFO) (if applicable)
Corporation
Date (DD/MM/YYYY)


<sup>1</sup> Penalties of up to 1,000 penalty units or 2 years imprisonment (or both) may apply.

#### 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 call (02) 7808 6900

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

 [duties@revenue.nsw.gov.au](mailto:duties@revenue.nsw.gov.au)

 Help in community languages is available

#### Postal address

PO Box 666  
Wollongong NSW 2520

© State of New South Wales through Revenue NSW, 2025. This work may be freely reproduced and distributed for most purposes, however some restrictions apply. Read the copyright notice at [www.revenue.nsw.gov.au](http://www.revenue.nsw.gov.au) or contact Revenue NSW.