

Purchaser/Transferee Declaration: Individual FORM

Duties Act 1997

March 2025

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](#).

Note:

- 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.
- 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.
- 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 give false or misleading information or omit information.
- This form may be completed online.

Part A: Individual

Purchaser/transferee details

1.1 Full name		
1.2 Date of birth (DD/MM/YYYY)		
1.3 Current residential address		
1.4 Future residential address		
1.5 Contact phone no. ()	1.6 Mobile No.	
1.7 Email address		
1.8 Enquiry ID (Section 47 land tax clearance certificate no.)		
1.9 Country of tax residence		
1.10 Country of citizenship		

Complete the following if you are not an Australian Citizen.

1.11 Passport number		
1.12 Visa No.	1.13 Sub-class	1.14 Expiry date (DD/MM/YYYY)
1.15 Foreign Investment Review Board application no. (if applicable)		
1.16 Overseas ID		

2.1 The purchaser/transferee is an individual who at the date of the dutiable transaction* is:

(Select one)

An Australian citizen

A New Zealand citizen (who was ordinarily resident)

That is:

- they hold a special category visa under section 32 of the *Migration Act 1958* (visa subclass 444) **and**
- has actually been in Australia during 200 or more days in the period of 12 months immediately before the liability date.

A New Zealand citizen (who will be an exempt permanent resident)

That is:

- they hold a special category visa under section 32 of the *Migration Act 1958* (visa subclass 444) **and**
- will use and 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.

Ordinarily resident in Australia

That is:

- not subject to any limitation as to time for their continued presence in Australia (or was not, immediately before their most recent departure from Australia), or holds a partner (provisional) visa (subclass 309 or 820) **and**
- the purchaser/transferee has actually been in Australia during 200 or more days in the period of 12 months immediately before the liability date.

An exempt permanent resident

That is:

- the purchaser/transferee is a permanent resident at the liability date **and**
- will use and 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.

A retirement visa holder

- who holds a visa subclass 405 or 410 **and**
- will use and 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.

None of the above

If none of the above is applicable, Surcharge purchaser duty may be payable if any property acquired is residential related property.

See the [Purchaser/Transferee Declaration – Explanatory Notes and Supporting Evidence](#) for further information.

*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.

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 B)

Please select type of trust 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 super fund, 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 B: Transaction details

5.1 Type of property being acquired

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

5.2 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)		

6.1 Is this sale an off the plan purchase?

(see explanatory notes Part A –14 & 15 for further details)

Yes No (go to 7.1)

6.2 Is one of the purchasers an active member of the Australian Defence Force (ADF)?

Yes If “Yes” ADF branch Army Navy Airforce

No (go to 6.3)

6.3 Off the plan purchase residence requirement

For an agreement or transfer dated on or before 30 June 2023, 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

For an agreement or transfer dated on or after 1 July 2023, will the purchaser/transferee occupy this property as their principal place of residence for a continuous period of at least 12 months commencing within 12 months from the date of settlement?

Yes No

7.1 Date of the dutiable transaction (DD/MM/YYYY)

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, that 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.

7.2 Dutiable value \$

Dutiable value is 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.

7.3 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

8.1 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 C: Declaration

Declaration by purchaser/transferee

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

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	Date (DD/MM/YYYY)
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¹ Penalties of up to 1,000 penalty units or 2 years imprisonment (or both) may apply.

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Contact details

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

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