

Substituted Transferees

(Transfer to Substituted Purchaser)

Sections 42(2), 42(4b), 42(4c), 43 and 205 Q of the Duties Act 2008

Application Form

Bundle ID									
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Important

- X The substituted purchaser provisions of the Duties Act 2008 (Duties Act) provide relief from transfer duty on the transfer of dutiable property to a transferee under an agreement for the transfer of dutiable property (Transferee) if the Transferee and the purchaser of the property under the agreement (Purchaser) are related. The provisions also provide limited relief from transfer duty where a Purchaser has entered into an agreement for transfer in his or her own right, but the subsequent transfer is to the Purchaser in their capacity as a trustee.
- X Section 205Q of the Duties Act provides relief from foreign transfer duty on the transfer of property where the agreement for the transfer of residential property is already chargeable with foreign transfer duty. If the substituted purchaser is a non-foreign person and foreign transfer duty has already been paid on the agreement to transfer, a reassessment will be made.
- X This application form should only be completed when the relationship between the Purchaser(s) and the Transferee(s) is a qualifying relationship as outlined in [Duties Fact Sheet 'Substituted Transferees'](#), which is available from the website at WA.gov.au
- X

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Corporation or trustee of a unit trust scheme		ACN		Share	
3. Property details					
Street No.	Street		Suburb		
Lot No.	Plan/Diagram/Strata Plan No.		Certificate of Title No. [Vol/Fol]		
			Volume:		Folio:

Answer Q4 or Q5 below as applicable

4.

Yes/No

Yes/No

If YES, is the Purchaser an individual and either the sole unit holder in the unit trust, or a unit holder in the unit trust and related to each of the other unit holders?

OR

(c) Is the Transferee a trustee other than as referred to in Q4.3(a) or (b)?

Important

A person who provides information to the Commissioner knowing it to be false or misleading in a material particular commits an offence under the Taxation Administration Act 2003 .

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.

Declaration

I/We do solemnly and sincerely declare that the answers and information that I/we have given in this application are true, complete and correct.

Purchaser(s)

Name / authorised corporate signatory _____

Signature _____ Date ____ / ____ / ____

Name / authorised corporate signatory _____

Signature _____ Date ____ / ____ / ____

Contact telephone number () _____

Transferee(s) (if applicable)

Name / authorised corporate signatory _____

Signature _____ Date ____ / ____ / ____

Name / authorised corporate signatory _____

Signature _____ Date ____ / ____ / ____

Contact telephone number () _____

Contact RevenueWA

Complete this application form and submit it online if you wish to receive your refund by EFT .

Online www.wa.gov.au/organisation/department-of-finance/duties-online-services

Web enquiry www.osr.wa.gov.au/DutiesEnquiry Website WA.gov.au

Office 200 St Georges Terrace Phone (08) 9262 1100
Perth WA 6000

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