



TRANSFER TO SUBSTITUTED PURCHASER

SECTIONS 42(2) AND 43 OF THE *DUTIES ACT 2008*

APPLICATION FORM

The substituted purchaser provisions of the *Duties Act 2008* provide relief from transfer duty on an eligible substitution. This application form should only be completed when the substitution is a qualifying relationship as outlined in the [Duties Fact Sheet – Substituted Purchasers](#) available from the website at www.osr.wa.gov.au

Both the person named as the purchaser in the agreement to transfer the dutiable property ('Original Purchaser') and the person named as the transferee in the transfer of the dutiable property ('Substituted Purchaser'), must complete this application. The application must be lodged together with the original Offer and Acceptance / Contract for Sale and the Transfer of Land.

1. Purchaser named in the agreement for the transfer of dutiable property:

(Surname)	(Given Names)	(Share)	%
(Surname)	(Given Names)	(Share)	%
(Corporation or Trustee of Unit Trust)		(Share)	%

2. Substituted Purchaser(s) named in the transfer of dutiable property:

(Surname)	(Given Names)	(Share)	%
(Surname)	(Given Names)	(Share)	%
(Corporation or Trustee of Unit Trust)		(Share)	%

3. Details of Property

Street No.	Street	Suburb

Lot No.	Plan/Diagram/Strata Plan No.	Certificate of Title No. [Vol/Fol]			
		Volume:		Folio:	

4. Related Person:

Was the Substituted Purchaser, at the time the contract or agreement to transfer was entered into, related to the Original Purchaser?

Yes/No

Answer (a) or (b) below as applicable.

(a) Where the **Original Purchaser** is an **individual**:

What relationship does the Substituted Purchaser have to the Original Purchaser?

Where the Substituted Purchaser is a corporation or trustee of a unit trust, attach a statement detailing the relationships between the Original Purchaser and the shareholder/unit holders.

OR

(b) Where the **Original Purchaser** is a **corporation** or a **trustee of a unit trust**:

Is the Substituted Purchaser a shareholder/unit holder of the corporation/unit trust who is also related to all of the other shareholders/unit holders?

Yes/No

Attach a statement detailing the relationships between the Substituted Purchaser and the shareholders / unit holders (as applicable).

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 duty 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 which we have given in this application are true, complete and correct in every particular.

Original Purchaser(s):

Name / authorised corporate signatory: _____

Signature: _____

Date / / _____

Name / authorised corporate signatory: _____

Signature: _____

Date / / _____

Substituted Purchaser(s):

Name / authorised corporate signatory: _____

Signature: _____

Date / / _____

Name / authorised corporate signatory: _____

Signature: _____

Date / / _____

Delivery to:

Office Office of State Revenue
Plaza Level
200 St Georges Terrace
PERTH WA 6000

Enquiries:

Telephone: (08) 9262 1100
1300 368 364
(WA country STD callers only
– local call charge)

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