

# Purchaser's statutory declaration of dutiable value

State Revenue Office  
Department of Treasury and Finance

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## About statutory declarations

A statutory declaration is a written statement declared to be true in the presence of an authorised witness. The following people are authorised to witness your signature on a Statutory Declaration:

- Legal practitioner;
- Medical practitioner (Doctor or nurse);
- Bank officer, credit union officer, or finance company officer with five or more years of continuous service;
- Judge or Magistrate of a court;
- Police Officer;
- Teacher employed full-time at a school or tertiary education institution;
- Veterinary surgeon;
- Pharmacist;
- Commissioner for Affidavits;
- Commissioner for Declarations; and
- Justice of the Peace.

See the list of Commissioner for Declarations, available at <http://www.justice.tas.gov.au/commissionersfordeclarations>

## Use of this form

This form is used to provide information to the State Revenue Office (SRO) which proves the transaction was negotiated on the open market and the agreed consideration accurately reflects the true market value of the property being transferred. The SRO requires this information to accurately determine the dutiable value of the transaction.

You can use this form if you are one of the purchasers named in the agreement for sale or if you are the solicitor or conveyancer acting for the purchaser.

You do not need to complete this form if it is clear from the contract for sale that the transaction was an open market transaction (eg the contract evidences that the sale was undertaken via a real estate agent).

**Do not use this form if the property was not offered for sale on the open market.**

## Supporting evidence

Please attach the following supporting documents:

- a) Your Agreement for Sale or an instrument/statement evidencing the terms of the transaction. If you have already done this, instead please quote your requisition/transaction number or any correspondence from the SRO about your dutiable property; and

- b) Evidence the property was advertised for sale (eg copies of publications in which the property was advertised) or other evidence showing the property was offered for sale on the open market.

## Terms used in this declaration

**Associated person:** a person associated with another person in accordance with any of the following:

- a) persons are associated persons if they are related persons;
- b) natural persons are associated persons if they are partners in a partnership to which the *Partnership Act 1891* applies;
- c) private companies are associated persons if common shareholders have a majority interest in each private company;
- d) trustees are associated persons if any person is a beneficiary common to the trusts (not including a public unit trust scheme) of which they are trustees;
- e) a private company and a trustee are associated persons, if a related body corporate of the company (within the meaning of the *Corporations Act 2001*) is a beneficiary of the trust (not including a public unit trust scheme) of which the trustee is a trustee;
- f) a public company and another person are associated persons if the person is a subsidiary of that public company;
- g) persons are associated persons if they are acting in concert.

**Related person:** a person who is related to another person in accordance with any of the following:

- a) natural persons are related persons if:
  - i) one is the spouse or caring partner of the other; or
  - ii) the relationship between them is that of a grandparent and grandchild, a parent and child, brothers, sisters, or brother and sister;
- b) private companies are related persons if they are related bodies corporate within the meaning of the Corporations Act;
- c) a natural person and a private company are related persons if the natural person is a majority shareholder or director of the company or of another private company that is a related body corporate of the company within the meaning of the Corporations Act;
- d) a natural person and a trustee are related persons if the natural person is a beneficiary of the trust (not being a public unit trust scheme) of which the trustee is a trustee;
- e) a private company and a trustee are related persons if the company, or a majority shareholder or director of the company, is a beneficiary of the trust (not being a public unit trust scheme) or which the trustee is a trustee.

## Responsibilities of the Tasmanian Revenue Online agent

If the transaction is being self-assessed by a Tasmanian Revenue Online (TRO) agent they need to retain this form and supporting evidence (with the relevant transaction details as part of their online audit requirements).

It is the TRO agent's responsibility to ensure the information provided in both this form and the supporting evidence clearly demonstrates the property was purchased in an open market transaction. For more information about what constitutes an open market transaction please read the [Evidence of Value Revenue Ruling PUB-DT-2016-6](#), available at [www.sro.tas.gov.au](http://www.sro.tas.gov.au).

If the Commissioner is not satisfied the property was purchased on the open market, the transaction may be reassessed. If a reassessment results in additional duty being payable, penalty tax and/or interest may also be imposed.

If you are unsure whether the Commissioner would accept that the transaction was negotiated on the open market, the dutiable document should be lodged at the SRO for assessment.

## Lodging your declaration

If lodging your transaction with the State Revenue Office for assessment please submit this completed statutory declaration and supporting documentation to:

Post: Commissioner of State Revenue  
GPO Box 1374  
Hobart TAS 7001

Deliver: Ground floor  
Salamanca Building Parliament Square  
4 Salamanca Place HOBART TAS 7000  
(weekdays, 9:00am to 5:00pm)

## More information from the State Revenue Office

Phone: (03) 6166 4400 (select option 4 then option 3)

Email: [dutyhelp@treasury.tas.gov.au](mailto:dutyhelp@treasury.tas.gov.au)

In person: Ground floor  
Salamanca Building Parliament Square  
4 Salamanca Place HOBART TAS 7000  
(weekdays, 9:00am to 5:00pm)

1. Have you already submitted the Agreements for Sale or instruments/statements evidencing the transaction?

Yes  ► Continue to next question

No  ► Attach the agreements for sale or instruments/statements evidencing the transactions and continue to Question 3



2. Which of the following parties are you?

Purchaser  ► Continue to next question

Purchaser's legal representative  ► Continue to next question

The State Revenue Office requires the purchaser or their legal representative to complete this statutory declaration.

If you are not one of the above parties you are not authorised to complete this declaration.

3. The name/s of the purchaser/s?

Full name

4. Who is the purchaser's solicitor or licensed conveyancer? (If any)

Full name   
Name of legal or conveyancer firm

5. Who else has negotiated on behalf of the purchaser/s? (If any)

Full names of all representatives

If there are no other representatives, please write N/A.

6. The name/s of the vendor/s?

Full name/s

**7. Who is the vendor's solicitor or licensed conveyancer? (If any)**

Full name

Name of legal firm

**8. Who else has negotiated on behalf of the vendor/s? (If any)**

Full names of all representatives

If there are no other representatives, write N/A.

**9. What are your contact details?**

(The person who is filling out this form)

Your name

Address line 1

Address line 2

Suburb/town

State

Postcode

Day time telephone number

Include area code if outside Tasmania. Can be a mobile.

Fax number

Include area code if outside Tasmania.

Email address

**10. What is the relationship between the purchaser/s and the vendor/s?**

For definitions of Associated and Related persons, see under the heading 'Definitions you will need to know to fill out this form' on the front page of this document.

Associated persons  ► Please describe the relationship below


Related persons  ► Please describe the relationship below

Other relationship  ► Please describe the relationship below

No relationship  ► Continue to next question


**11. Was the property advertised for sale? eg in any type of publication like a newspaper; or by use of signage or any other means?**


No  ► In the space provided below, please describe the manner in which the property was offered for sale, including the date and proposed sale price.

Yes  ► Provide copies of any publication, or attach other evidence  that shows how the property was offered for sale, the date and the sale price. If that evidence is not available, please use the space below to describe the sale, date and sale price.


**12. Describe how the consideration was determined, and how the sale was negotiated (including names of all parties involved in the negotiations):**


**13. Are there any other matters the Commissioner should take into account?**

No  ► Go to next question

Yes  ► Please explain the details in the space provided, and/or  attach other relevant documents.


**14. Statutory Declaration**

I, 

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Your full name

of 

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Your street address

occupation 

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do solemnly declare that:

- the information in this declaration is true and correct; and
- on the basis of the information on this form, the consideration stated reflects the market value of the dutiable property being transferred.



I make this solemn declaration under the [Oaths Act 2001](#).

Declared at

Place

in the state  
of

State or Territory

on this day,  
the

Day

Month

20

Year

Signed:

Signature of declarant

before me,

(Justice of the Peace, Commissioner for Declarations, or other authorised person)

There may be court-imposed penalties for giving false or misleading information.

## Protecting your personal information

Personal information is collected by the Commissioner of State Revenue and used for the purpose of administering the [Taxation Administration Act 1997](#) and the [Duties Act 2001](#). You are required to provide this information under the relevant provisions of those Acts.

Your personal information may only be disclosed in accordance with the provision of the Taxation Administration Act, and will be managed in accordance with the [Personal Information Protection Act 2004](#). You may access your personal information on request to the Commissioner of State Revenue. A fee may be charged for this service.