

# Subsequent transactions including sub-sales Statutory Declaration

State Revenue Office  
Department of Treasury and Finance

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## Using this statement

This statement is to be completed under section 36I of the [Duties Act 2001](#) (the Duties Act) if:

- a) A vendor enters into an agreement for sale of dutiable property; and the vendor transfers any part of the property to a party other than the purchaser named in the agreement for sale; or
- b) A vendor and purchaser enters into a put and call option agreement; and the vendor transfers any part of the property to a party other than the purchaser named in the put and call agreement; or
- c) The vendor transfers property to a person who was named in the agreement for sale or the put and call option agreement, but the interest transferred is greater than the interest the person had under the agreement for sale or put and call agreement.

## About statutory declarations

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

- Legal practitioner;
- Registered health practitioner (Doctor, pharmacist, nurse etc);
- 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;
- Veterinary surgeon;
- Teacher employed full-time at a school or tertiary education institution;
- Commissioner for Affidavits and Declarations; and
- Justice of the Peace.

There are many other examples.

For more information, please visit [www.justice.tas.gov.au/commissionersfordeclarations](http://www.justice.tas.gov.au/commissionersfordeclarations)

## What you will need

Please read the [Sub-Sales provisions Guideline](#) which is available from the SRO website, [www.sro.tas.gov.au](http://www.sro.tas.gov.au).

To complete this statement, you must provide information from the agreement for sale, or the put and call option agreement, and from the Land Titles Office (LTO) transfer instrument.

## Who should complete this statement?

This statement should be completed by each person who is the transferee on an LTO transfer instrument, who:

1. Was not named as a purchaser in the agreement for sale or the put and call option; or
2. Is receiving a greater interest in the property than the interest set out under an agreement for sale or put and call option agreement; or
3. The director or an authorised officer of a transferee company which fits either of the above categories.

A separate declaration must be completed by each transferee who meets the above conditions.

**1. Your details**

Your full name		
Address line 1		
Address line 2		
Suburb/town		
State		Postcode

**2. I am:**

A transferee

A director or an authorised officer of a transferee company

ABN/ACN if making this declaration on behalf of a transferee company

**3. Who is the vendor(s) named in the agreement for sale or put and call option agreement?**

Name	ACN/ABN (if applicable)
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

**4. Who is the purchaser(s) named in the agreement for sale or put and call option agreement?**

Name	ACN/ABN (if applicable)
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

**5. Date of the Agreement**

Date

Day / Month / Year

**6. Consideration payable under the Agreement (inc GST)**

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**7. What is the street address of the dutiable property as described in the Agreement? (If more than one property, please photocopy this page for each and attach)**

Address line 1			
Address line 2			
Suburb/town			
State		Post code	
Volume		Folio	

**8. What is the name of the transferor(s) named on the LTO transfer instrument?**

Name	ABN/ACN (if applicable)

**9. What is the name of the transferee(s) named on the LTO transfer instrument?**

Name	ABN/ACN (if applicable)

**10. Has there been any additional consideration paid to one or more of the purchasers (or their associates) or to another subsequent purchaser (or their associates) by you or an associate (or by the transferee company you represent or by an associate of the company)?**


Yes  ► Continue to next question  
 No  ► Continue to 14

**11. Which purchaser was the additional consideration (monetary or otherwise) paid to?**

Name			
Date transfer right acquired	/ /	Day / Month / Year	
Proportion acquired		Eg half or full etc	

**12. What was the value of additional consideration**

\$
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**13. Was the subsequent transaction evidenced in writing?**No  ► Continue to next questionYes  ► Please attach a copy to this declaration and continue to next question. **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.

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

--

Place

In the state of 

--

On this day, the 

--

 of 

--

 20

Day

Month

Year

Signed: 

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Signature of declarant

Before me, 

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

**WARNING: 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.

## Defined terms

A **subsequent transaction\*** occurs when a vendor enters into an agreement for sale of dutiable property with one person (the first purchaser) but the vendor transfers the property to another person (a **subsequent purchaser\***) who obtains the right to take a transfer of the property (**transfer right\***).

A **sub-sale\*** occurs when a subsequent purchaser (or an associate) pays any additional consideration (monetary or otherwise) to the first purchaser (or an associate) for the transfer right. A further sub-sale occurs where a second subsequent purchaser pays additional consideration for the transfer right.

**Additional consideration\*** means any consideration to be given by the subsequent purchaser or an associate of the subsequent purchaser in order for the subsequent purchaser to obtain the transfer right that exceeds the consideration to be given by the first purchaser (or the previous holder of the transfer right).

**Consideration\*** means the amount of monetary consideration or the value of non-monetary consideration.

An **associate** of a person means an **associated person** of that person. Refer to section 3 of the Duties Act for a definition of associated person.

\* Refer to section 36A of the Duties Act for a full definition of these terms.

## Lodging your declaration

Please submit your completed statutory declaration and supporting documentation to:

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

or

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

## More information

Please contact the State Revenue Office:

Phone: (03) 6166 4400

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)