

Subsequent transactions including sub-sales Statutory Declaration

State Revenue Office
Department of Treasury and Finance

Using this statement

This statement is to be completed under section 36I of the [Duties Act 2001](#) 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. For example, the following people are authorised to witness your signature on a Statutory Declaration:

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

For more information, please visit www.justice.tas.gov.au/commissionersfordeclarations.

What you will need

Please refer to the [Sub-Sales provisions guideline](#), available from 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 two categories.

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

I. Your details.

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

I am A transferee.
OR
 A director or authorised officer of a transferee company.

The company's
ABN / ACN

2. About the agreement for i) the sale, or ii) the put and call option.

Date of the agreement	/ /	Consideration (incl. GST)	\$
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3. What is the street address of the dutiable property, as described in the agreement?

If more than one property, copy and complete this page for each, and attach them to the declaration.

Volume/Folio	/	Property Identification No.	
Address line 1			
Address line 2			
Suburb/town			
State		Postcode	

4. Who is the vendor(s) named in the agreement for i) the sale, or ii) the put and call option?

Name	
ABN/ACN (if applicable)	

5. Who is the purchaser(s) named in the agreement for i) the sale, or ii) the put and call option?

Name	ACN/ABN (if applicable)

6. About the Land Titles Office (LTO) Transfer Instrument:

a) What is the name of the transferor(s) shown on the LTO transfer instrument?

Name	ABN/ACN (if applicable)

b) What is the name of the transferee(s) shown on the LTO transfer instrument?

Name	ABN/ACN (if applicable)

7. Additional consideration.

a) 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 the Statutory Declaration

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

Name	<input type="text"/>
Date transfer right acquired	<input type="text" value="/ /"/> Day / Month / Year
Proportion acquired	<input type="text"/> Eg half or full etc

What was the value of additional consideration?

Was the subsequent transaction evidenced in writing?

Yes ► Please attach a copy to this declaration and continue to the Statutory Declaration 

No ► Continue to the Statutory Declaration

Statutory Declaration:

I,

Your full name

Of

Your street address

Occupation

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:

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.

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.

Associate of a person means an **associated person** of that person. Refer to section 3 of the *Duties Act 2001* for a definition of associated person.

* Refer to section 36A of the *Duties Act 2001* for a full definition of these terms.

How and what to lodge, according to the circumstances shown below

- a) *I have a representative (solicitor or conveyancer) acting for me.* Complete this form and provide it to your representative.
- b) *I do not have a representative acting for me.*
Lodge this completed form with the original dutiable transaction at the State Revenue Office.

Mail

The Commissioner of State Revenue
HOBART TAS 7001

Deliver in person

Ground floor 'Document drop box'
Salamanca Building Parliament Square
4 Salamanca Place, HOBART
(week days 9:00am to 5:00pm)

Email

dutyhelp@treasury.tas.gov.au

Personal Information Protection Statement

Personal information is collected by the Commissioner of State Revenue and is used for the purpose of administering the [Taxation Administration Act 1997](#) (TAA).

Your personal information may only be disclosed in accordance with the provisions of the TAA, 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.