

Section 55(1A) Duties Act 2001

Refund of Duty – for transfers to married couples, partners in a significant relationship or caring partners.

State Revenue Office
Department of Treasury and Finance

This is a Statutory Declaration

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 and Declarations; and
- Justice of the Peace.

For other examples, go to [this section of the Department of Justice website](http://www.justice.tas.gov.au) - www.justice.tas.gov.au.

Using this form

Use this form to apply for a refund of duty previously paid on a transfer of land from one party to a marriage, significant relationship or caring relationship to be held by both parties to the marriage, significant relationship or caring relationship. The refund only applies if, on the land, you have built within two (2) years of the original transfer, a private dwelling house, which is your principal place of residence.

A **significant relationship**, according to [section 4 of the Relationships Act 2003](#), is a relationship between two adult persons who:

- have a relationship as a couple; and
- are not married to one another or related by family.

In determining whether two persons are in a significant relationship, all the circumstances of the relationship are taken into account.

A **caring partner**, according to [section 3 of the Duties Act 2001](#) in relation to a person, means the individual who is in a caring relationship with that person, being a caring relationship that:

- is the subject of a deed of relationship registered under [Part 2 of the Relationships Act 2003](#); or
- is declared to exist by virtue of a declaration of the Supreme Court in force under [Part 7 of the Relationships Act 2003](#).

If you have any question about the determination of a significant relationship or caring partnership, please contact the State Revenue Office.

A **private dwelling house**, as defined in [section 55 of the Duties Act 2001](#), “includes a lot, within the meaning of the [Strata Titles Act 1998](#), used as a place of residence.”

How to fill out this form

The form can be completed by one of the transferees of the property transaction (for which this refund is being claimed), and be lodged by them with the State Revenue Office.

Print this blank form and complete it by hand, or complete it using Adobe Acrobat (version 8 or later). You may not be able to save the edited document (depending on which version of Acrobat you are using) but can still print the edited document.

What details will I need to complete this form?

- A. You will need identifying details of the transferred dutiable property (volume and folio number) and details of when the duty was previously paid.
- B. If you have recently finished constructing your home, please include a copy of the Occupancy Certificate from your local council.
- C. If you are lodging the application because you were in a caring relationship, please include a copy of your deed registered in accordance with the *Relationships Act 2003*.

For assistance

If you need assistance with this form, contact the Tasmanian State Revenue Office:

Phone (03) 6166 4400 (weekdays, 9:00am to 5:00pm)

Email dutyhelp@treasury.tas.gov.au

Lodging your form

Post

Commissioner of State Revenue
GPO Box 1374
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)

Personal Information Protection Statement

Personal information is collected by the Commissioner of State Revenue and used for the purpose of administering the *Taxation Administration Act 1997*. You are required to provide this information under the relevant provisions of that Act.

Your personal information may only be disclosed in accordance with the provision of the Taxation 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.



Section 55(1A) of the *Duties Act 2001*

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State Revenue Office
Department of Treasury and Finance

Your details and the transferred property

I,

Full name

of

Street address

Occupation

do solemnly declare that:

- I am a transferee named on the transfer of dutiable property;
- duty was paid on the transfer; and
- the details of the transfer are as follows:

| | |
|--|-------------------------|
| Date on the transfer | <input type="text"/> |
| Value of duty stamped on the transfer | \$ <input type="text"/> |
| Dealing number (if known) | <input type="text"/> |
| State Revenue Office transaction number (if known) | <input type="text"/> |

- The property transferred is described as:

| | | | |
|--|----------------------|-------|----------------|
| Certificate of Title reference numbers | Volume | Folio | or Property ID |
| Property address | <input type="text"/> | | |
| | <input type="text"/> | | |
| My spouse/partner's full name | <input type="text"/> | | |

- The transfer resulted in the whole of the property being held by me and:

my spouse by marriage

| | | | | |
|--|---|--|---|--|
| | / | | / | |
|--|---|--|---|--|

Date of marriage

OR

my partner in a significant relationship

| | | | | |
|--|---|--|---|--|
| | / | | / | |
|--|---|--|---|--|

Date relationship was entered into

OR

my caring partner

| | | | | |
|--|---|--|---|--|
| | / | | / | |
|--|---|--|---|--|

Date deed of relationship was entered into

- The property was vacant land at the date of the transfer; and
- We hold the property as joint tenants or as tenants in common in equal shares; and
- Within two (2) years of the date of the transfer, we have used the land as the site of a private dwelling house that is used as our principal place of residence; and
- The property that is the subject of the transfer has a principal residence land classification for land tax purposes. For more information about principal residence land, go to <https://www.sro.tas.gov.au/landtax>.

My nominated account for the refund

Funds can only be deposited to an Australian financial institution (bank) by Electronic Funds Transfer.

Name of financial institution

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| |
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Branch location

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Account name (e.g. J Smith)

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BSB number

| | | | | | | |
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| | | | - | | | |
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Account number

| | | | | | | | | |
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Declaration

The information I have provided in this declaration is true and correct, and I make this solemn declaration under the Oaths Act 2001.

Declared at

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Place

in the State of

| |
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State or Territory

on

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Date

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Month

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| 20 |
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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