



Statutory declaration

Intergenerational Rural Transfer Exemption

Application

State Revenue Office

Department of Treasury and Finance

Using this declaration

Use this declaration if you are applying for the *Intergenerational Rural Transfer Exemption* for the transfer of primary production land.

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 witnesses:

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

For the full list of authorised witnesses:

http://www.justice.tas.gov.au/commissionersfordeclarations/list_of_groups

What you will need

Please read the [Intergenerational Rural Transfer Exemption guideline](#) or visit www.sro.tas.gov.au

To complete this declaration, you must provide:

- A copy of the trust deed/s *if the transfer involves a trust or trusts*.
- A copy of the shareholder registry showing all the names of current shareholders *if the transfer involves a company or companies (that are not trustees)*.

Who should complete this statement?

This statement must be completed by the transferee. If the transfer is to more than one transferee, each transferee must complete a separate declaration.

For more information from the State Revenue Office

If you have any questions about this declaration, please contact the State Revenue Office:

Phone: (03) 6166 4400

Email: dutyhelp@treasury.tas.gov.au

Statement

1. Transferor details:

Transferor's name		
Address line 1		
Address line 2		
Suburb/town		
State		Postcode

If there is more than one transferor, complete the details for any other transferors on a separate page, and attach to this form.

2. Transferee details:

Transferee's name		
Address line 1		
Address line 2		
Suburb/town		
State		Postcode
Daytime telephone number		Include area code if outside Tasmania. Can be a mobile number.

If there is more than one transferee, each transferee should complete a separate declaration.

3. Property details:

Volume (Plan)		Folio (Lot)	
Street address line 1			
Street address line 2			
Suburb/town			
State		Postcode	

If necessary, complete the details for any other land holdings on a separate page and attach to this form.

4. The current use of the land is for primary production, being specifically:

example: grazing cattle,
cropping wheat

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5. The intended future use of the land is for primary production, being specifically:

example: grazing cattle,
cropping wheat

6. What is the reason for transferring the property?

7. The parties to the transaction are?

Please select transaction type	From (the transferor)	To (the transferee)	
<input type="checkbox"/>	Natural person/s	Natural person/s	Go to question 8
<input type="checkbox"/>	Natural person/s	Trustee/s of a trust	Go to question 9
<input type="checkbox"/>	Natural person/s	Company/ies	Go to question 10
<input type="checkbox"/>	Company/ies	Trustee/s of a trust	Go to question 11
<input type="checkbox"/>	Company/ies	Natural person/s	Go to question 12
<input type="checkbox"/>	Company/ies	Company/ies	Go to question 13
<input type="checkbox"/>	Trustee/s of a trust	Natural person/s	Go to question 14
<input type="checkbox"/>	Trustee/s of a trust	Trustee/s of another trust	Go to question 15
<input type="checkbox"/>	Trustee/s of a trust	Company/ies	Go to question 16

8. Is the following condition met?

- The transferee is a relative of the transferor.

► Yes – Provide details of the relationship/s with the transferor in the box below and then proceed to question 17.

► No - The transaction is not eligible for this exemption.

What is the relationship?

If insufficient space please complete the details for additional relationships on a separate page and attach to this form.

9. Are all the following conditions met?

- a) All of the beneficiaries of the transferee trust are individually named in the trust deed.
- b) All of the beneficiaries of the transferee trust are relatives of the transferor.
- c) The transferee trust is incapable of including non-relatives of the transferor as beneficiaries.

► Yes - Provide details of the relationship/s with the transferor in the box below and then proceed to question 17. NB A copy of the trust must be provided.

► No - The transaction is not eligible for this exemption.

What are the relationships?

If insufficient space please complete the details for additional relationships on a separate page and attach to this form.

10. Is the following condition met?

- The shareholders of the transferee company are relatives of the transferor.

► Yes – Provide details of the relationship/s with the transferor in the box below and then proceed to question 17. NB A copy of the share register must be provided.

► No - The transaction is not eligible for this exemption.

What is the relationship?

If insufficient space please complete the details for additional relationships on a separate page and attach to this form.

11. Are all the following conditions met?

- a) All of the beneficiaries of the transferee trust are individually named in the trust deed.
- b) All of the beneficiaries of the transferee trust are relatives of all the company’s shareholders.
- c) The transferee trust is incapable of including non-relatives of the company’s shareholders as beneficiaries.

► Yes - Provide details of the relationship/s with the transferor in the box below and then proceed to question 17. NB A copy of the trust and the share register must be provided.

► No - The transaction is not eligible for this exemption.

What are the relationships?

If insufficient space please complete the details for additional relationships on a separate page and attach to this form.

12. Is the following condition met?

- The transferee is a relative of all the company’s shareholders.

► Yes - Provide details of the relationship/s with the company’s shareholders in the box below and then proceed to question 17. NB A copy of the share register must be provided.

► No - The transaction is not eligible for this exemption.

What are the relationships?

If insufficient space please complete the details for additional relationships on a separate page and attach to this form.

13. Is the following condition met?

- The shareholders of the transferee company are relatives of all the shareholders of the transferor company.

► Yes - Provide details of the relationship/s between the company shareholders in the box below and then proceed to question 17. NB A copy of the share register for each company must be provided.

► No - The transaction is not eligible for this exemption.

What are the relationships?

If insufficient space please complete the details for additional relationships on a separate page and attach to this form.

14. Is the following condition met?

- The transferee is a relative of the named beneficiaries of the transferor trust who are natural persons.

► Yes - Provide details of the relationship/s with the beneficiaries of the transferor trust in the box below and then proceed to question 17. NB A copy of the trust must be provided.

► No - The transaction is not eligible for this exemption.

What are the relationships?

If insufficient space please complete the details for additional relationships on a separate page and attach to this form.

15. Are all the following conditions met?

- All of the beneficiaries of the transferee trust are individually named.
- All of the beneficiaries of the transferee trust are relatives of the named beneficiaries of the transferor trust who are natural persons.
- The transferee trust is incapable of including non-relatives of the transferor as beneficiaries.

► Yes - Provide details of the relationship/s with the transferor in the box below and then proceed to question 17. NB A copy of each trust must be provided.

► No - The transaction is not eligible for this exemption.

What are the relationships?

If insufficient space please complete the details for additional relationships on a separate page and attach to this form.

16. Is the following condition met?

- The shareholders of the transferee company are relatives of all the named beneficiaries of the transferor trust who are natural persons.

► Yes – Provide details of the relationship/s with the transferor in the box below and then proceed to question 17. NB A copy of the trust and the share register must be provided.

► No - The transaction is not eligible for this exemption.

What is the relationship?

If insufficient space please complete the details for additional relationships on a separate page and attach to this form.

17. 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

State or Territory

on this day, the

of

20

Date

Month

Year

signed:

Signature of declarant

before me,

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

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](#). 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.

Lodging your declaration

Please submit your completed statutory declaration and supporting documentation with your transfer or land rich acquisition statement to:

Post

Commissioner of State Revenue

GPO Box 1374

Hobart Tas 7001

or

Deliver to

Ground floor

Salamanca Building Parliament Square

4 Salamanca Place HOBART TAS 7000

(weekdays, 9:00am to 5:00pm)