



Section 30J or Section 30K Duties Act 2001

Application for Exemption or Refund: Foreign Investor Duty Surcharge on Principal Place of Residence

State Revenue Office
Department of Treasury and Finance

This is a Statutory Declaration

A statutory declaration is a written statement declared 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 http://www.justice.tas.gov.au/commissionersfordeclarations/list_of_groups.

Using this form

Both transferees are required to complete this exemption application form. Check below which sections of the form you need to complete:

a) Complete **Parts A and B** if:

- i) you have previously been assessed for the Foreign Investor Duty Surcharge (FIDS) and are applying for a refund; or
- ii) your transaction would normally attract FIDS and you are applying for an exemption on a transfer of residential land that:
 - has an existing dwelling on it; and
 - the whole of the property is held or will be held by the parties to a marriage or significant relationship, or by caring partners, as joint tenants or tenants in common in equal shares; and
 - only one transferee is a foreign natural person; and
 - the property is to be the principal place of residence for both transferees for the dutiable transaction commencing within the 6-month period after the transaction.

or

b) Complete **Parts A and C** if you have previously been assessed for the Foreign Investor Duty Surcharge (FIDS) and are applying for a refund on a transfer of land that:

- was vacant residential land at the time of the dutiable transaction; and
- only one transferee is a foreign natural person; and
- FIDS was paid on the dutiable transaction; and
- the whole of the property is held by the parties to a marriage or significant relationship, or by caring partners, as joint tenants or tenants in common in equal shares; and
- within 2 years after the dutiable transaction a dwelling is built on the property and that dwelling is the principal place of residence for both transferees for the dutiable transaction.

Explanation of terms

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.

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 that Act.

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

How to fill out this form

This form must be completed by both of the transferees to the dutiable transaction for which an exemption from or refund of FIDS is being sought.

You can print this form while blank and fill it out by hand, or you can fill it in 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. You will still be able to print the edited document.

What you will need to complete this form

You will need:

- details of the transferred dutiable property (volume and folio number); and
- details of when the duty was previously paid (if applicable); and
- if you are applying for a refund as a result of recently constructing your home, please include a copy of your Occupancy Certificate from your local council.

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](#) or a copy of a declaration from the Supreme Court.

Lodging your form

a) Provide to your TRO Agent

or

b) If applying for a refund, lodge directly with the SRO:

Post

The Commissioner of State Revenue
GPO Box 1374
Hobart TAS 7001

Deliver in person

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

For assistance

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

Phone (03) 6166 4400 (weekdays, 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 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 30J or Section 30K Duties Act 2001

Exemption from Foreign Duty Surcharge on Principal Residence Land.

State Revenue Office
Department of Treasury and Finance

PART A

Transferee contact information

Transferee 1

Title	Mr <input type="checkbox"/>	Mrs <input type="checkbox"/>	Miss <input type="checkbox"/>	Ms <input type="checkbox"/>	Dr <input type="checkbox"/>
Given name(s)					
Family name					
Date of birth					
Current address					
Suburb/Town					
State		Postcode			
Postal address (if different)					
Suburb/Town					
State		Postcode			

Transferee 2

Title	Mr <input type="checkbox"/>	Mrs <input type="checkbox"/>	Miss <input type="checkbox"/>	Ms <input type="checkbox"/>	Dr <input type="checkbox"/>
Given name(s)					
Family name					
Date of birth					
Current address*					
Suburb/Town*					
State*		Postcode*			
Postal address* (if different)					
Suburb/Town*					
State*		Postcode*			

*only if different to Transferee 1

PART A - continued

Citizenship/ Nationality status

Transferee 1

Please select from an option below:

- I am an Australian citizen
- I am not an Australian citizen, but I am a Permanent Visa holder
- I am a New Zealand citizen with a Special Category Visa
- I am a foreign person

Transferee 2

Please select from an option below:

- I am an Australian citizen
- I am not an Australian citizen, but I am a Permanent Visa holder
- I am a New Zealand citizen with a Special Category Visa
- I am a foreign person

Relationship between the Transferees

Full names of parties to the relationship

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Spouses by Marriage

Date of Marriage / /
DD MM YYYY

Partners in a Significant Relationship

Commencement date of Relationship / /
DD MM YYYY

Caring Partners**

Date of Deed of Relationship / /
DD MM YYYY

PART B

Duty Transaction

- We are applying for an exemption from Foreign Investor Duty Surcharge (FIDS).
(Complete the Property section and Declaration for Part B)
- We paid the FIDS at the time of the dutiable transaction and we are applying for a refund of the surcharge paid. *(Complete the remaining questions and Declaration for Part B)*

The dutiable transaction details are as follows:

Date on the transfer

/
/20
DD / MM / YYYY

 Value of duty stamped on the transfer \$

State Revenue Office transaction number *(if known)*

Property

The property subject of the transfer is described as:

Certificate of Title reference *(if known)* Volume

 Folio

 Property ID

(if the volume and folio numbers are not known)

Property address

Date commenced or intending to commence residing in the property subject to transfer

/
/ 20
DD MM YYYY

** Please include a copy of your Caring Partner deed registered in accordance with the [Relationships Act 2003](#) or a copy of a declaration from the Supreme Court.

PART B - continued

My nominated account for the refund

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

Name of financial institution

Account name (e.g. J Smith)

BSB number

			-			
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Account number

--	--	--	--	--	--	--	--	--

Declaration - Transferee I

I,

Your full name

of

Your street address

I do solemnly and sincerely declare that:

- there is an existing dwelling on the land; and
- the whole of the property is held by parties to the marriage or significant relationship or caring parties as joint tenants or as tenants in common in equal shares; and
- only one of the transferees is a foreign natural person for the purposes of the *Duties Act 2001*; and
- the property is or will be the principal place of residence for both transferees of the dutiable transaction commencing within the 6 months period after the transaction; and
- I understand that I must notify the Commissioner, in writing, as soon as practicable after becoming aware that -
 - a transferee is not intending, or both transferees are not intending, to use the property as a principal place of residence; or
 - a transferee has not, or both transferees have not, used the property as a principal place of residence within the 6 month period after the relevant dutiable transaction; and
- the information I have provided in this declaration is true and correct; and
- I acknowledge that making statements or providing documents that are false or misleading in relation to this application is an offence, and that I may be liable to penalties and be required to repay the Foreign Duty Surcharge.

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

Declared at

Place

in the State of

State or Territory

on

Date

Month

Year

Signed

Signature of declarant

Before me,

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

PART B - continued

Declaration - Transferee 2

I,

Your full name

of

Your street address

I do solemnly and sincerely declare that:

- there is an existing dwelling on the land; and
- the whole of the property is or will be held by parties to the marriage or significant relationship or caring parties as joint tenants or as tenants in common in equal shares; and
- only one of the transferees is a foreign natural person for the purposes of the *Duties Act 2001*; and
- the property is or will be the principal place of residence for both transferees of the dutiable transaction commencing within the 6 months period after the transaction; and
- I understand that I must notify the Commissioner, in writing, as soon as practicable after becoming aware that -
 - a transferee is not intending, or both transferees are not intending, to use the property as a principal place of residence; or
 - a transferee has not, or both transferees have not, used the property as a principal place of residence within the 6 month period after the relevant dutiable transaction; and
- the information I've provided in this declaration is true and correct; and
- I acknowledge that making statements or providing documents that are false or misleading in relation to this application is an offence, and that I may be liable to penalties and be required to repay the Foreign Duty Surcharge.

I make this solemn declaration under the *Oaths Act 2001*.

Declared at

Place

in the State of

State or Territory

on 20

Date

Month

Year

Signed

Signature of declarant

Before me,

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

PART C

Duty Transaction

- We paid the Foreign Investor Duty Surcharge (FIDS) at the time of the dutiable transaction and we are applying for a refund of the surcharge paid.
(Complete the remaining questions and Declaration for Part C.)

The dutiable transaction details are as follows:

Date on the transfer	<table border="1"> <tr> <td> </td> <td>/</td> <td> </td> <td>/20</td> </tr> <tr> <td>DD</td> <td>/</td> <td>MM</td> <td>YYYY</td> </tr> </table>		/		/20	DD	/	MM	YYYY	Value of duty stamped on the transfer	\$	<table border="1"> <tr> <td> </td> </tr> </table>	
	/		/20										
DD	/	MM	YYYY										
State Revenue Office transaction number <i>(if known)</i>	<table border="1"> <tr> <td> </td> </tr> </table>												

Property

The property subject of the transfer is described as:

Certificate of Title reference <i>(if known)</i>	Volume	<table border="1"> <tr> <td> </td> </tr> </table>		Folio	<table border="1"> <tr> <td> </td> </tr> </table>		Property ID <i>(if volume and folio numbers are not known)</i>	<table border="1"> <tr> <td> </td> </tr> </table>					
Property address	<table border="1"> <tr> <td> </td> </tr> </table>												
Date commenced or intending to commence residing in the property subject to transfer	<table border="1"> <tr> <td> </td> <td>/</td> <td> </td> <td>/ 20</td> </tr> <tr> <td>DD</td> <td></td> <td>MM</td> <td>YYYY</td> </tr> </table>		/		/ 20	DD		MM	YYYY				
	/		/ 20										
DD		MM	YYYY										
Date occupancy certificate issued <i>(Attach a copy of the certificate)</i>	<table border="1"> <tr> <td> </td> <td>/</td> <td> </td> <td>/ 20</td> </tr> <tr> <td>DD</td> <td></td> <td>MM</td> <td>YYYY</td> </tr> </table>		/		/ 20	DD		MM	YYYY				
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DD		MM	YYYY										

My nominated account for the refund

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

Name of financial institution	<table border="1"> <tr> <td> </td> </tr> </table>															
Account name (e.g. J Smith)	<table border="1"> <tr> <td> </td> </tr> </table>															
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PART C - continued

Declaration - Transferee I

I,

Your full name

of

Your street address

I do solemnly and sincerely declare that:

- there is a new dwelling constructed on the land; and
- the whole of the property is held by parties to the marriage or significant relationship or caring parties as joint tenants or as tenants in common in equal shares; and
- only one of the transferees is a foreign natural person for the purposes of the *Duties Act 2001*; and
- the property is the principal place of residence for both transferees for the dutiable transaction within 2 years after the dutiable transaction; and
- the information I've provided in this declaration is true and correct; and
- I acknowledge that making statements or providing documents that are false or misleading in relation to this application is an offence, and that I may be liable to penalties and be required to repay the Foreign Duty Surcharge.

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

Declared at

Place

in the State of

State or Territory

on 20

Date

Month

Year

Signed

Signature of declarant

Before me,

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

PART C - continued...

Declaration - Transferee 2

I,

Your full name

of

Your street address

I do solemnly and sincerely declare that:

- there is a new dwelling constructed on the land; and
- the whole of the property is or will be held by parties to the marriage or significant relationship or caring parties as joint tenants or as tenants in common in equal shares; and
- only one of the transferees is a foreign natural person for the purposes of the *Duties Act 2001*; and
- the property is the principal place of residence for both transferees for the dutiable transaction within 2 years after the dutiable transaction; and
- the information I've provided in this declaration is true and correct; and
- I acknowledge that making statements or providing documents that are false or misleading in relation to this application is an offence, and that I may be liable to penalties and be required to repay the Foreign Duty Surcharge.

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State or Territory

on

Date

Month

Year

Signed

Signature of declarant

Before me,

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