

Section 19(2) of the *Duties Act 2001* Reduction in Dutiable Value Application

State Revenue Office
Department of Treasury and Finance

Section 19(2) of the *Duties Act 2001* (the Act) provides for the following:

The consideration for the dutiable transaction does not include the consideration relating to relevant improvements performed on the dutiable property after the relevant agreement was entered into, but before the dutiable transaction, provided certain criteria are met.

Using this Application

Complete this application (under [section 19\(2\) of the Act](#)) if:

1. the transferor or associated person effects improvements to the dutiable property after the agreement for sale was entered into; and
2. the improvements involve the construction of a single home (other than a flat, home unit or other similar building) that may be or is intended to be occupied as a place of residence and which will comply with the [Building Act 2016](#); and
3. at the time the agreement was entered into, there was not a building that may be lawfully occupied as a place of residence on the land; and
4. the transferee has not and will not be making an application to apply the concession under section 46X of the Act.

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 professionals are authorised to witness your signature on a Statutory Declaration:

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

For other examples and more information, please visit the [Department of Justice website](#).

What you will need

Please read the [Off the plan - TRO user factsheet no 18](#) available from www.sro.tas.gov.au/resources.

To complete this application, you will need:

- A. Evidence of:
- the date building commenced (a copy of the Start Work Authorisation);
 - the date the building was finalised (a copy of the Occupancy Certificate/ Certificate of Completion); and
 - list of improvements to the land as at the date of the relevant agreement.
- B. Breakdown of the consideration into:
- the value of the land; and
 - the value of the improvements as at the date of the relevant agreement.

Who should complete this Application?

This application should be completed by a transferee listed on the Land Titles Office transfer instrument.

1. Transferee's details

Your full name

Address line 1

Address line 2

Suburb/town

State Postcode

2. Date of the Agreement

Date

Day / Month / Year

3. Property Details

Address line 1

Address line 2

Suburb/town

State Postcode

Volume Folio PID

4. Consideration payable under the Agreement (incl. GST)

Total \$

5. Use the relevant checkbox (5.1 or 5.2) about the breakdown of consideration payable under the agreement

5.1 The breakdown is provided in the agreement for sale; OR

5.2 The consideration is not broken down in the contract - consideration is attributed as follows:

Value of land \$ I have attached the relevant evidence

Value of the improvements \$ I have attached the relevant evidence

6. As at the date of the agreement, what improvements were on the land?

I have attached the relevant supporting evidence - in addition to providing details below.

7. Construction of Dwelling

Date of commencement of building
Day / Month / Year

I have also attached a copy of the Start Work Authorisation.

Date of Occupancy Certificate or Certificate of Completion
Day / Month / Year

I have also attached a copy of the Occupancy Certificate or the Certificate of Completion.

8. Nominated Bank Account

If duty has been endorsed on the full consideration, and you are applying for a refund, please complete the details below. 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				-			
Account number							

9. 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, 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.

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 provisions of the Taxation Administration Act, and will be managed in accordance with [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 the declaration

Submit your completed application and supporting documentation to:

- A. Your representative (if they are acting for you in the purchase of the property), or
- B. The State Revenue Office (if you are acting for yourself in the purchase of the property):

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)

For more information from the State Revenue Office

Website: sro.tas.gov.au/duty

Email: dutyhelp@treasury.tas.gov.au

Phone: (03) 6166 4400