



Section 30HB Duties Act 2001

Refund of Duty – if discretionary trust is no longer foreign.

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

Using this form

If you have previously been assessed for the Foreign Investor Duty Surcharge (FIDS) on a transfer of land to a foreign discretionary trust and within 6 months of:

- the original transfer date; or
- Royal Assent of the Duties Amendment Act 2019 (30 March 2020);

the Trust Deed has been amended with the result that the trust is no longer a foreign trust as defined under the [Duties Act 2001](#) (the Act), you can use this form to apply for a refund of the FIDS amount.

Foreign trust is defined by section 4B of the Act as:

- 1) For the purposes of this Act, a foreign trust is a trust in which foreign persons have a substantial interest in the trust estate.
- 2) For the purposes of [subsection \(1\)](#), foreign persons have a substantial interest in a trust estate if, taking their interests in aggregate, one or more foreign persons have a beneficial interest of 50% or more in the capital of the estate of the trust.
- 3) If, under the terms of a trust, a trustee has a power or discretion as to the distribution of the capital of the trust estate to a person or a member of a class of persons, any such person is taken to have a beneficial interest in the maximum percentage of the capital of the trust estate that the trustee is empowered to distribute to that person.
- 4) If a trust is a self-managed superannuation fund within the meaning of the *Superannuation Industry (Supervision) Act 1993*, for the purposes of [subsection \(1\)](#), a member of the fund is taken to have a beneficial interest in the capital of the fund. The member's interest is to be calculated as the amount the member would be entitled to if they were to transfer their membership to another fund.
- 5) If a trust is created by way of testamentary instrument, for the purposes of [subsection \(1\)](#), a beneficiary of the trust is taken to have a beneficial interest in the capital of the trust. The interest is to be calculated, as the amount the beneficiary would be entitled were the estate fully administered.

How to fill out this form

This form can be completed by the Trustee of the discretionary trust named as the transferee, for which this refund is being claimed.

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

- a) Details of the transferred dutiable property (volume and folio number); and
- b) Details of when the duty was previously paid; and
- c) A copy of the Trust Deed and relevant variations to the Trust Deed.

For assistance

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

Phone (03) 6166 4400 (week days 9:00am to 5:00pm)

Email dutyhelp@treasury.tas.gov.au

Lodging your form

Please forward your completed form, together with a copy of the Trust Deed and all relevant variations to the Trust Deed, to the State Revenue Office.

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.



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Trust details

Name of Trust			
Name of Trustee			
Trustee Date of birth (if applicable)			
ABN of Corporate Trustee (if applicable)			
Current address			
Suburb/Town			
State		Postcode	
Postal address (if different)			
Suburb/Town			
State		Postcode	

Property and Duty Transaction

The following details relate to a transfer of dutiable property of which the trustee of the trust was transferee and where a Foreign Duty Surcharge amount was paid.

A. The property subject to the transfer is described as:

Certificate of Title references (if known)	Volume		Folio		Property ID (if Certificate of Title reference number not known)	
Property address						

B. The dutiable transaction details are as follows:

Date on the transfer	DD / MM / 20	Total duty stamped on the transfer	\$
State Revenue Office transaction number (if known)			

Status of Trust

What date was the Trust Deed amended?

DD	MM	20	YYYY
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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

Account number

			-				

Declaration

I,

Your full name and role (i.e trustee)

of

Your street address

do solemnly and sincerely declare that:

- the information I have provided in this declaration is true and correct; and
- at the time of the dutiable transaction the property was acquired on behalf of the above stated discretionary trust; and
- the trust was foreign at the date of the dutiable transaction, but has now become non-foreign within 6 months after Royal Assent of the Duties Amendment Act 2019 (30 March 2020) or within 6 months of the date of the dutiable transaction; and
- the trustee of the trust has not transferred or distributed to a foreign person, or entered into an agreement to transfer or distribute to a foreign person, all or any part of the property subject to this refund request; and
- I understand that if the trust to which this application relates again becomes foreign within the 3 year period after the dutiable transaction, a trustee of the trust, must within 14 days of the trust becoming a foreign trust, give notice of that fact to the Commissioner; 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.

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