

Information Privacy Act 2000

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Transactions treated as sub-sales of land Statutory Declaration

This statutory declaration should be completed if:

- the vendor enters into a contract to sell or transfer dutiable property; or
- an option is granted with respect to dutiable property to or by the vendor – and the transfer by the vendor transfers any part of the property not to the person with whom the vendor entered into the contract or option but to another person. This includes nominations.

See Explanatory notes in Part 13 for information to help you complete this statutory declaration.

Part 1 – WHO CAN MAKE THIS DECLARATION?

Section 32X

This form must be completed by **each transferee** who is not a first purchaser.

Use a separate form for each transferee who is not a first purchaser.

I Full name

of Address State Postcode

do solemnly and sincerely declare that in the matter of Part 4A of Chapter 2 of the *Duties Act 2000*, and a transfer of land or land use entitlement that: (please indicate as applicable)

- I am a transferee; **or**
- I am a director or authorised officer of a transferee company; **or**
- I am a person whom the Commissioner of State Revenue has required to provide a statutory declaration in this matter.

Part 2 – TYPE OF TRANSACTION

Please indicate one or more as applicable and complete all relevant parts of the form.

- 2.1 There was an option in relation to the property.
- 2.2 There was no option in relation to the property, but there was additional consideration.
- 2.3 There was no option in relation to the property, but there was land development.
- 2.4 There was no option, no land development and no additional consideration.
- 2.5 There was an option, land development or additional consideration, but the relatives exemption applies (see **Explanatory note 8**).

Part 3 – THE PROPERTY

The street address of the property is:

State Postcode

being land described in:

Volume/Conveyance	Folio/Book	Volume/Conveyance	Folio/Book
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

If there is insufficient space, please attach a schedule.

For land use entitlements:

Name of company or unit trust

No. of shares or units being transferred

Part 4 – THE TRANSFEREE

Name all the **transferees** under the transfer:

Full name	ACN/ABN (if applicable)
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

If there is insufficient space, please attach a schedule.

Part 5 – THE SALE CONTRACT

Attach original or complete copy of sale contract.

5.1 The **vendor** in the sale contract is:

Full name

ACN/ABN (if applicable)

5.2 The **purchaser** named in the sale contract (“first purchaser” in cases where there is no option) is:

Full name

ACN/ABN (if applicable)

5.3 The **date of sale** is:

 / /
DD MM YYYY

5.4 The stated **consideration, including GST**, under the sale contract is:

Part 6 – SUBSEQUENT TRANSACTIONS (INCLUDING NOMINATIONS)

Sections 32B & 32I

See **Explanatory note 2** for an explanation of “subsequent transactions”, “subsequent purchasers” and “transfer rights”.

Attach copies of all nomination forms, assignments etc.

6.1 Did any person, other than a first purchaser, obtain a right to have any part of the property transferred to them by assignment, nomination, novation or otherwise?

- Yes** If **yes**, go to 6.2.
 No If **no**, go to Part 9.

For example, a person other than the first purchaser obtains such a right in the following circumstances:

1. X signs the sale contract. The transfer is to X and Y. Y is the subsequent purchaser in relation to 1/2 of the property.
2. X and Y sign the sale contract. The transfer is to X only. X is the subsequent purchaser in relation to 1/2 the property.
3. X and Y sign the sale contract as tenants in common in equal shares. The transfer is to X as to 1/3 and Y as to 2/3. Y is the subsequent purchaser in relation to 1/6 of the property.

6.2 Was the subsequent transaction (e.g. nomination) evidenced in writing? **Yes** **No**

6.3 Name **each subsequent purchaser** and specify when that subsequent purchaser acquired a transfer right.

Full name

ACN/ABN (if applicable)

Date transfer right was acquired: / /
(e.g. nomination date) DD MM YYYY

Proportion acquired (e.g. full, 1/2, 1/4):

Full name

ACN/ABN (if applicable)

Date transfer right was acquired: / /
(e.g. nomination date) DD MM YYYY

Proportion acquired (e.g. full, 1/2, 1/4):

Nomination of spouses, domestic partners or other relative of the first purchaser

Complete the rest of Part 6 only if **all** the subsequent purchasers are natural persons acting on their own behalf who are a spouse/ domestic partner or other relative of the first purchaser. Otherwise go to Part 7.

6.4 Is the first purchaser a natural person?

- Yes** If **yes**, go to 6.5.
 No If **no**, go to Part 7.

6.5 If yes to 6.4, are all the subsequent purchasers natural persons acting on their own behalf (that is, not as trustee of a trust) who are a spouse/domestic partner or other relative of the first purchaser?

- Yes** If **yes**, go to 6.6.
 No If **no**, go to Part 7.

6.6 If yes to 6.5, specify the relationship between the first purchaser and the subsequent purchasers:

If there is insufficient space, please attach a schedule.

6.7 If yes to 6.5 and no other exemptions or concessions (e.g. land and building concession) are claimed in respect of the sale contract or any subsequent transaction, go to Part 11.

Part 7 – ADDITIONAL CONSIDERATION

Part 4A, Division 2

See **Explanatory note 4** in relation to “additional consideration” and “associate”. See **Explanatory note 7** in relation to “excluded costs”.

7.1 In relation to each subsequent purchaser named in 6.3 and the proportion acquired, specify **all consideration** given or agreed to be given by the subsequent purchaser (or an associate) in order to obtain the transfer right. This includes **any** amounts given to the vendor, the first purchaser, another subsequent purchaser, or an associate of any of those parties.

If there is insufficient space, please attach a schedule. See examples on the next page.

Part 7 – ADDITIONAL CONSIDERATION (continued)

For example:

- 1. The transferee reimbursed the first purchaser for the deposit (of \$-) and paid the balance due at settlement (of \$-) to the vendor.
- 2. The transferee reimbursed the first purchaser for the deposit (of \$-) and paid the balance due at settlement (of \$-) to the vendor. The transferee paid an additional amount (of \$-) to the first purchaser.
- 3. The first purchaser paid the deposit (of \$-). The transferee did not reimburse the first purchaser for the deposit and paid the balance due at settlement (of \$-) to the vendor.
- 4. The first purchaser paid the deposit and the balance to the vendor. The subsequent purchaser paid no consideration to the vendor or the first purchaser.

7.2 In relation to each subsequent purchaser named in 6.3 and the proportion acquired, is the total consideration **the same as, or less than**, the consideration given or agreed to be given by the first purchaser (or the subsequent purchaser from whom they acquired the proportion)?

- Yes** If **yes**, go to Part 8.
- No** If **no**, attach a schedule itemising all “excluded costs” in relation to the person from whom each subsequent purchaser obtained the transfer right. Supporting evidence may be required. If no schedule is attached, the excluded costs will be taken to be zero.

Part 8 – LAND DEVELOPMENT

See **Explanatory note 5** in relation to “land development”. See **Explanatory note 7** in relation to “excluded costs”.

Attach copies of any contracts for land development (including contracts for building or refurbishment).

Complete SRO Duties Form 4 or 5 to claim the concession for land and building or refurbishment for a relevant transaction.

8.1 Did **any land development** (including construction of a building or refurbishment) occur between the date of the sale contract and the transfer?

- Yes** If **yes**, go to 8.2.
- No** If **no**, go to Part 9.

8.2 Is the land development described in the sale contract?

- Yes**
- No** If **no**, describe the land development:

8.3 If yes to 8.1, does the consideration under the sale contract include consideration for the land development?

- Yes** If **yes**, go to 8.4.
- No** If **no**, go to 8.7.

8.4 Did the first purchaser (or an associate) undertake or participate in the land development at any time before a subsequent transaction occurred?

- Yes**
- No**

8.5 If yes to 8.3, is the land development in 8.3 construction of a building or refurbishment as defined in section 32V?

- Yes**
- No**

8.6 Is the land development referred to in 8.3, the **only** land development which occurred between the date of the sale contract and the transfer?

- Yes** If **yes**, go to Part 9.
- No** If **no**, go to 8.7.

Land development other than construction of a building or refurbishment included in the sale contract

Complete the rest of Part 8 if **any** land development has occurred between the date of the sale contract and the transfer other than construction of a building or refurbishment included in the sale contract.

8.7 Between the date of the sale contract and the transfer, did any of the following occur in relation to the property? When did it occur?

- | | | |
|--|--|------------------------------------|
| (a) preparing a plan of subdivision of the property or taking any steps to have the plan registered under the <i>Subdivision Act 1988</i> | <input type="checkbox"/> Yes
Date: / / | <input type="checkbox"/> No |
| (b) applying for or obtaining a permit under the <i>Planning and Environment Act 1987</i> in relation to the use or development of the property | <input type="checkbox"/> Yes
Date: / / | <input type="checkbox"/> No |
| (c) applying for or obtaining a permit or approval under the <i>Building Act 1983</i> in relation to the property | <input type="checkbox"/> Yes
Date: / / | <input type="checkbox"/> No |
| (d) doing anything in relation to the property for which a permit or approval under the <i>Building Act 1983</i> would be required | <input type="checkbox"/> Yes
Date: / / | <input type="checkbox"/> No |
| (e) developing or changing the land in any other way that would lead to the enhancement of its value | <input type="checkbox"/> Yes
Date: / / | <input type="checkbox"/> No |

8.8 If **yes** to 8.7(d) or (e), describe the land development:

8.9 Did **all** the land development occur **after** a subsequent transaction occurred?

- Yes** **No**

Part 8 – LAND DEVELOPMENT (continued)

8.10 Is there a subsequent purchaser who is not a transferee?

- Yes If **yes**, go to 8.11.
- No If **no**, go to 8.12.

8.11 Answer the following in relation to each subsequent purchaser who is not a transferee:

- (a) Does the consideration given or agreed to be given by the subsequent purchaser include consideration for **all** the land development? **Yes** **No**
- (b) Did any land development occur at any time at which the subsequent purchaser held a transfer right? **Yes** **No**

8.12 If any subsequent purchaser claims reduction of the dutiable value because of “excluded costs”, attach a schedule itemising all “excluded costs” in relation to the person from whom each subsequent purchaser obtained the transfer right. Supporting evidence may be required. If no schedule is attached the excluded costs will be taken to be zero.

Part 9 – OPTIONS

Part 4A, Division 4

See **Explanatory note 6** in relation to options.

9.1 Was an option granted in relation to the property?

- Yes** If **yes**, complete Part 9 - Options Attachment. **The attachment forms part of this statutory declaration.**
- No** If **no**, go to Part 10. **It is not necessary to provide the attachment.**

Part 10 – EXEMPTIONS AND CONCESSIONS

Sections 32G, 32N, 32U, 32V & 32W

See **Explanatory note 8** in relation to exemption for relatives. See **Explanatory note 9** in relation to other exemptions or concessions. Complete Part 10 only if an exemption or concession is being claimed. Otherwise go to Part 11.

10.1 **Relatives exemption for sale contract or option**

If there was no option, answer in relation to the sale contract. If there was an option, answer in relation to the option.

- (a) Is the vendor (5.1/9.2) a natural person? **Yes** **No** If **no**, go to 10.2
- (b) If **yes** to (a), is each first purchaser (5.2/9.3) a relative of the vendor? **Yes** **No** If **no**, go to (e)
- (c) If **yes** to (b), specify the relationship in each case:

- (d) If **yes** to (b), was the first purchaser acting on their own behalf (that is, not as trustee of a trust)? **Yes** **No** If **no**, go to (e)
- (e) Is the first purchaser the trustee of a fixed trust? **Yes*** **No** If **no**, go to 10.2
- (f) If **yes** to (e), is each beneficiary of the fixed trust a relative of the vendor? **Yes** **No** If **no**, go to 10.2

(g) If **yes** to (f), specify the relationship in each case:

If there is insufficient space, please attach a schedule

***Attach copies of the trust deed of the fixed trust.**

10.2 **Relatives exemption for subsequent transaction**

If there was no option, answer in relation to the sale contract. If there was an option, answer in relation to the option.

- (a) Is the first purchaser (5.2/9.3) a natural person? **Yes** **No** If **no**, go to 10.3
- (b) If **yes** to (a), is each subsequent purchaser (6.3/9.8) a relative of the first purchaser? **Yes** **No** If **no**, go to (e)
- (c) If **yes** to (b), specify the relationship in each case:

- (d) If **yes** to (b), was the subsequent purchaser acting on their own behalf (that is, not as trustee of a trust)? **Yes** **No** If **no**, go to (e)
- (e) Is the subsequent purchaser the trustee of a fixed trust? **Yes*** **No** If **no**, go to 10.3
- (f) If **yes** to (e), is each beneficiary of the fixed trust a relative of the first purchaser? **Yes** **No** If **no**, go to 10.3

(g) If **yes** to (f), specify the relationship in each case:

If there is insufficient space, please attach a schedule.

***Attach copies of the trust deed of the fixed trust.**

Part 10 – EXEMPTIONS AND CONCESSIONS (continued)

- 10.3** Would any exemption or concession other than the relatives exemption apply to the sale contract if it were a transfer of the property to the first purchaser?
- Yes** If **yes**, provide the relevant form or provide the relevant evidence for that exemption or concession.
- No** If **no**, go to 10.4.
- 10.4** Would any exemption or concession other than the relatives exemption apply to any subsequent transaction if it were a transfer of the property to the relevant subsequent purchaser?
- Yes** If **yes**, provide the relevant form or provide the relevant evidence for that exemption or concession.
- No** If **no**, go to Part 11.

Part 11 – DECLARATION

I acknowledge that this statutory declaration is true and correct, and I make it in the belief that a person making a false declaration is liable to the penalties for perjury.

Declared at	<input type="text"/>	in the State of Victoria
on this	<input type="text"/> day of the month of	<input type="text"/> year <input type="text"/>
Signature of declarant	<input type="text"/>	
Before me Signature of witness	<input type="text"/>	Qualification to witness <input type="text"/>
Full name	<input type="text"/>	
Address	<input type="text"/>	State <input type="text"/> Postcode <input type="text"/>

*A person empowered under section 107A(1) of the *Evidence Act 1958* to witness the signing of a statutory declaration.

Part 12 – CHECKLIST OF DOCUMENTARY EVIDENCE

All the following documents must be produced with this form:

- the original completed transfer of land, signed and dated;
- SRO Duties Form 1 (Goods statement for residential land) or SRO Duties Form 2 (Goods statutory declaration);
- all contracts of sale, either original or complete copies;
- all nomination forms, assignments, etc, either original or complete copies;
- SRO Duties Form 4 (Land and Building Packages Statutory Declaration) or SRO Duties Form 5 (Refurbished Lots Statutory Declaration), if applicable;
- any contracts for building or refurbishment, either original or complete copies;
- Part 9 – Options Attachment, if applicable;
- all options, assignments etc, either original or complete copies;
- copies of the trust deed of the fixed trust, if applicable (see Part 10);
- any additional schedules in relation to excluded costs, additional information, etc. if applicable; and
- SRO Duties Form 6B (Election), if applicable.

Part 13 – EXPLANATORY NOTES

All section numbers are references to the *Duties Act 2000*. "Part 4A" is a reference to Part 4A of Chapter 2 of the *Duties Act 2000*.

1. Transactions treated as sub-sales of land: Part 4A (sections 32A-32X)

In some situations where a vendor has negotiations in relation to property with one party but ultimately transfers the property to another party, Part 4A may apply to make the transfer "separately and distinctly chargeable" and liable to duty as more than one transaction. The only situations where Part 4A applies are:

- transfers involving additional consideration (see **Explanatory note 4**);
- transfers involving land development (see **Explanatory note 5**); and
- certain transfers resulting from options (see **Explanatory note 6**).

In all other situations, the transfer is assessed as a single transaction from the transferor to the transferee.

Transitional provisions in Schedule 2 to the *Duties Act 2000* provide that, if the contract was entered into before 29 June 2005 but the transfer occurred after that date, the repealed section 31 continues to apply to the transfer. However, if each person who would be liable for duty under section 31 notifies the Commissioner of State Revenue in writing, they may elect to have their liability for duty determined in accordance with Part 4A instead of section 31. The election should be made on SRO Duties Form 6B.

2. Terminology under Part 4A

If a vendor enters into a contract ("**the sale contract**") to sell or transfer property to a person ("**the first purchaser**"), any person who obtains a right to have the property transferred on completion of the sale contract ("**transfer right**") is known as a "**subsequent purchaser**" and the arrangement by which a subsequent purchaser obtains a transfer right is called a "**subsequent transaction**". The subsequent transaction may be by assignment, nomination, novation or otherwise. In the vast majority of cases, the subsequent transaction is a nomination.

In relation to options, if there is an option (see **Explanatory note 6**) between the vendor and another person ("**the first purchaser**"), any person who obtains a right or assumes an obligation to have the property transferred ("**transfer right**") is known as a "**subsequent purchaser**" and the arrangement by which a subsequent purchaser obtains a transfer right is called a "**subsequent transaction**". The subsequent transaction may be by assignment, nomination, novation, option, contract of sale or otherwise.

A subsequent purchaser may obtain the transfer right from the first purchaser or from another subsequent purchaser. A subsequent transaction may relate to only part of the property.

3. What happens if Part 4A applies?

If there is additional consideration, land development or an option which attract the operation of Part 4A, then:

- (a) duty is “separately and distinctly chargeable” on the dutiable value of both the sale contract (or option) and each subsequent transaction;
- (b) the dutiable value is essentially the higher of the consideration or the unencumbered value of the property, subject to certain exclusions;
- (c) for duty on the sale contract (or option), the first purchaser is the liable party;
- (d) for duty on a subsequent transaction, the relevant subsequent purchaser is the liable party;
- (e) liability for duty arises when the transfer occurs;
- (f) any exemption or concession can apply to a sale contract, option or subsequent transaction as though a transfer, e.g. the spouses exemption, the family farm exemption, the pensioner exemption or concession, or the land and building concession;
- (g) there is a specific exemption for relatives (see **Explanatory note 8**).

4. Transfers involving additional consideration: sections 32B-32H

Division 2 of Part 4A (sections 32B-32H) applies if the vendor enters into a contract to sell or transfer property to the first purchaser but transfers the property to a subsequent purchaser, and the subsequent purchaser (or an associate) is to give “additional consideration” for the transfer right.

“Additional consideration” means any consideration to be given by the subsequent purchaser or an associate of the subsequent purchaser in order for the subsequent purchaser to obtain the transfer right (other than reimbursement of “excluded costs”) that exceeds the consideration to be given by the first purchaser (or the previous holder of the transfer right).

Consideration means the amount of monetary consideration or the value of non-monetary consideration.

See **Explanatory note 7** for a definition of “excluded costs”.

An “associate” of a person means an “associated person” of that person or anyone acting in concert with that person. See section 3(1) for a definition of “associated person”.

5. Transfers involving land development: sections 32I-32O

Division 3 of Part 4A (sections 32I-32O) applies if the vendor enters into a contract to sell or transfer property to the first purchaser but transfers the property to a subsequent purchaser, and “land development” occurs in relation to the property between the date of the contract and the date of the transfer.

“Land development” means:

- (a) preparing a plan of subdivision or taking any steps to have a plan registered;
- (b) applying for or obtaining a planning permit;
- (c) applying for or obtaining a building permit, or doing anything for which a building permit would be required;
- (d) otherwise developing or changing the land in a way that would lead to the enhancement of its value.

Even if Division 3 of Part 4A applies, there are exclusions in place so that the sale contract and the subsequent transactions may not be liable to duty in all cases. This is to ensure that a first purchaser who has agreed to buy a house and land package does not pay duty as a result of nominating, and that a subsequent purchaser who has been nominated under such a contract is in the same position as the first purchaser if that subsequent purchaser goes on to nominate another subsequent purchaser. See section 32J.

6. Transfers resulting from options: sections 32P-32U

Division 4 of Part 4A (sections 32P-32U) applies if the vendor grants a call option to the first purchaser and/or the first purchaser grants a put option to the vendor, and the vendor transfers the property to a subsequent purchaser, and “land development” (see **Explanatory note 5**) occurs in relation to the property between the date the option is granted and the date of the transfer.

The types of option which are the subject of Part 4A are put options, call options and put and call options in their generally accepted commercial sense, namely:

- (a) an option granted by the vendor to the first purchaser, which entitles the first purchaser (or their assignee) to require the vendor to enter into a contract of sale of the property with the first purchaser (or their assignee) or transfer the property to the first purchaser (or their assignee); and/or
- (b) an option granted by the first purchaser to the vendor, which requires the first purchaser (or their nominee) to enter into a contract to buy the property from the vendor or accept a transfer of the property from the vendor.

Even if Division 4 of Part 4A applies, the same exclusions apply as in Division 3 of Part 4A, so that the option and the subsequent transactions may not be liable to duty in all cases. See section 32Q.

7. Excluded costs: sections 32B(4), 32D(2), 32K(2) and 32R(2)

“Excluded costs” for the purposes of this form means:

- (a) legal costs or other fees or charges, including reasonable selling agents’ fees and any statutory fees or charges;
- (b) survey or valuation payments;
- (c) GST other than in circumstances where an input tax credit or reduced input tax credit is available;
- (d) any other costs that, in the opinion of the Commissioner of State Revenue, were reasonably incurred by the first purchaser (or the previous holder of the transfer right).

8. Relatives exemption: section 32W

Part 4A contains a specific relatives exemption. See section 3(1) for a definition of “relative”. The definition includes spouses, domestic partners, parents, children, aunts and uncles but does not include cousins.

Duty is not chargeable on a sale contract or option if:

- (a) the first purchaser is a relative of the vendor and is not the trustee of a trust; or
- (b) the first purchaser is the trustee of a fixed trust of which the only beneficiaries are relatives of the vendor.

Duty is not chargeable on a subsequent transaction if:

- (a) the subsequent purchaser is a relative of the first purchaser and is not the trustee of a trust; or
- (b) the subsequent purchaser is the trustee of a fixed trust of which the only beneficiaries are relatives of the first purchaser.

9. Other exemptions and concessions: sections 32G, 32N, 32U and 32V

If any exemption or concession would be applicable on a transfer of dutiable property to any first purchaser or subsequent purchaser, complete the relevant form or provide the relevant evidence to claim that exemption or concession as though the sale contract, option or subsequent transaction was a transfer of dutiable property.

The land and building concession and the refurbishment concession apply in determining the consideration under a sale contract (or option) or a subsequent transaction.

By correspondence

Customer Services Branch, State Revenue Office, GPO Box 1641N, MELBOURNE VIC 3001
or DX 220090 Melbourne

In person

State Revenue Office, Level 2, 121 Exhibition Street, Melbourne

Internet <http://www.sro.vic.gov.au>
E-mail sro@sro.vic.gov.au
Telephone 13 21 61
Facsimile 03 9628 0021

See **Explanatory note 6** in relation to options. See **Explanatory note 2** for an explanation of “subsequent transactions”, “subsequent purchasers” and “transfer rights”.

Attach copies of options, assignments etc.

Complete SRO Duties Form 4 or 5 to claim the concession for land and building or refurbishment for a relevant transaction.

9.2 The **vendor** in the sale contract is:

Full name	ACN/ABN (if applicable)
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

9.3 The person to whom the vendor granted the option, or by whom the vendor was granted the option, (“first purchaser”) is:

Full name	ACN/ABN (if applicable)
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

9.4 The date the option was granted is: / /
DD MM YYYY

9.5 The consideration that would need to be given to complete the sale or transfer contemplated by the option (including any consideration already given for the option) is:

9.6 Did any person, other than the first purchaser, obtain a right to have any part of the property transferred to them by assignment, nomination novation, option, contract of sale or otherwise?

Yes If **yes**, go to 9.7
 No If **no**, go to Part 10

9.7 Was the subsequent transaction (e.g. assignment or nomination) evidenced in writing? **Yes** **No**

9.8 Name **each subsequent purchaser** and specify when that subsequent purchaser acquired the transfer right.

Full name	ACN/ABN (if applicable)
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

Date transfer right was acquired: / / Proportion acquired (e.g. full, ½, ¼):
(e.g. assignment date) DD MM YYYY

Full name	ACN/ABN (if applicable)
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

Date transfer right was acquired: / / Proportion acquired (e.g. full, ½, ¼):
(e.g. assignment date) DD MM YYYY

9.9 Did **any land development** (including construction of a building or refurbishment) occur between the date of the option and the transfer?

Yes If **yes**, go to 9.10.
 No If **no**, go to Part 10.

9.10 Is the land development described in the option (or the sale or transfer contemplated by the option)?

Yes
 No If **no**, describe the land development:

9.11 If yes to 9.9, does the consideration under the option (or the sale or transfer contemplated by the option) include consideration for the land development?

Yes If **yes**, go to 9.12.
 No If **no**, go to 9.13.

9.12 Did the first purchaser (or an associate) undertake or participate in the land development at any time before a subsequent transaction occurred?

Yes
 No

9.13 If yes to 9.11, is the land development in 9.11 construction of a building or refurbishment as defined in section 32V?

Yes
 No

Part 9 – OPTIONS ATTACHMENT (continued)

9.14 Is the land development referred to in 9.11, the **only** land development which occurred between the date of the option and the transfer?
 Yes If **yes**, go to Part 10.
 No If **no**, go to 9.15.

9.15 Between the date of the option and the transfer, did any of the following occur in relation to the property? When did it occur?

- (a) preparing a plan of subdivision of the property or taking any steps to have the plan registered under the *Subdivision Act 1988* **Yes** **No**
Date: / /
- (b) applying for or obtaining a permit under the *Planning and Environment Act 1987* in relation to the use or development of the property **Yes** **No**
Date: / /
- (c) applying for or obtaining a permit or approval under the Building Act 1983 in relation to the property **Yes** **No**
Date: / /
- (d) doing anything in relation to the property for which a permit or approval under the Building Act 1983 would be required **Yes** **No**
Date: / /
- (e) developing or changing the land in any other way that would lead to the enhancement of its value **Yes** **No**
Date: / /

9.16 If **yes** to 9.15(d) or (e), describe the land development:

9.17 Did **all** the land development occur **after** a subsequent transaction occurred?

Yes No

9.18 Is there a subsequent purchaser who is not a transferee?

Yes If **yes**, go to 9.19.
 No If **no**, go to 9.20.

9.19 Answer the following in relation to each subsequent purchaser who is not a transferee:

- (a) Does the consideration given or agreed to be given by the subsequent purchaser include consideration for **all** the land development? **Yes** **No**
- (b) Did any land development occur at any time at which the subsequent purchaser held a transfer right? **Yes** **No**

9.20 If any subsequent purchaser claims reduction of the dutiable value because of “excluded costs”, attach a schedule itemising all “excluded costs” in relation to the person from whom each subsequent purchaser obtained the transfer right. Supporting evidence may be required. If no schedule is attached, the excluded costs will be taken to be zero.

Please go to Part 10.