



Office of State Revenue
NSW TREASURY

ISO 9001-Quality Certified

ABN: 77 456 270 638

Application for Reassessment and Refund: Cancelled Agreements for the Sale or Transfer of Dutiable Property

NOTE:

- This application must be made by, or on behalf of, the purchaser(s)/ transferee(s) under the cancelled agreement
- The attached statutory declaration must be signed by the purchaser/transferee. Where there is more than one purchaser/transferee, each additional purchaser/transferee must complete a declaration
- Under Section 50(2) of the *Duties Act 1997* any application for a reassessment or refund of duty on a cancelled agreement for the sale or transfer of dutiable property must be made within five years of the initial assessment, or 12 months after the agreement is rescinded or annulled, whichever is the later
- **The following evidence must be lodged with this application:**
 - The original stamped agreement; and
 - any original stamped transfer marked pursuant to it; and
 - a copy of the Deed of Rescission signed by both parties **or** letters from both the purchaser and vendor (or their representatives) confirming the agreement has been rescinded.
- **All evidence must be provided for your application to be considered. Failure to provide this evidence will result in your documents being returned unprocessed**
- Under the *Taxation Administration Act 1996*, it is an offence to give false or misleading information. You may also be liable to interest and/or penalty tax
- Print clearly in the boxed spaces and cross the appropriate boxes

1 Applicant Details

Name	
DX	DX Location
Postal Address	
Postcode	

2 Details of cancelled agreement

Purchaser(s) / Transferee(s)	
Vendor's name(s) / Transferor(s)	
Description of dutiable property (eg land, shares)	
Date of agreement / /	Date rescinded/annulled / /
Reason(s) why agreement rescinded or annulled	

PRIVACY STATEMENT

The information in this form is required by the Office of State Revenue (OSR) to determine whether or not you are eligible for a refund of duty paid. The information may be disclosed to third parties with your consent or as required or permitted by law.

You may review and update personal information held by OSR by contacting the Office.

Statutory Declaration by Purchaser/Transferee under cancelled agreement

NOTE: Where there is only one purchaser/transferee under the cancelled agreement, this declaration must be completed by that person.

Where there is more than one purchaser/transferee under the cancelled agreement, **each purchaser/transferee must complete their own declaration.** Where the purchaser/transferee, or one of the purchasers/transferees, is a company, the declaration must be completed by a duly authorised officer (director or secretary) of the company.

I,
of

do solemnly and sincerely declare as follows:

1 I am:

- the purchaser/transferee under the cancelled agreement
- one of the purchasers/transferees under the cancelled agreement
- a duly authorised officer of

Name of company

the purchaser/transferee under the cancelled agreement

- a duly authorised officer of

Name of company

one of the purchasers/transferees under the cancelled agreement

2 the agreement was not rescinded or annulled to give effect to a subsale

- as the purchaser/one of the purchasers under the agreement, I/we was/were then acting as the promoter(s) of a named company proposed to be incorporated, and that company is the purchaser/transferee under a subsequent agreement relating to the same dutiable property

- the purchaser(s)/transferee(s) under the agreement and the purchaser(s)/transferee(s) under a subsequent agreement relating to the same dutiable property were related persons* when the agreement that was rescinded or annulled was entered into (*for definition of *related persons* see Dictionary in *Duties Act 1997*)

I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the *Oaths Act 1900*.

Signed		
Made and subscribed at		
this (Day)	of (Month)	(Year) 20
before me (Signed)		

(Justice of the Peace or person authorised under the *Oaths Act 1900*)

NOTE: If a refund is to go to a third party, that person must have a Letter of Authority from the person who is primarily liable.

CONTACT DETAILS

Phone: 1300 139 814* (Monday – Friday, 8.30 am – 5.00 pm)
Website: www.osr.nsw.gov.au
Email: duties@osr.nsw.gov.au

OFFICE (8.30 am – 4.30 pm) Parramatta Lang Centre, cnr Hunter & Marsden Streets GPO Box 4042, Sydney NSW 2001	DX 456 Sydney	Fax (02) 9689 8280
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* Interstate clients please call (02) 9689 6200

Help in community languages is available.