



Office of State Revenue  
NSW TREASURY  
ISO 9001-Quality Certified

### Duties Act 1997

## Declaration to be Used for Contracts for Sale of Land Containing a Special Condition Relating to GST

**NOTE:**

- This declaration must be completed by one of the purchasers or the purchaser’s solicitor
- GST refers to goods and services tax under A New Tax System (*Goods and Services Tax*) Act 1999 and the term is used to have the meanings as defined in that Act
- In determining the dutiable value, for duty purposes, the consideration is the GST-inclusive price
- This declaration is **not** required to be completed if the contract states the consideration/purchase price is GST inclusive
- 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 white boxed spaces and tick the appropriate box.

I,	
of	Postcode

do solemnly and sincerely declare as follows:

1 I am:

- the purchaser or one of the purchasers
- the director of the purchaser
- the solicitor for the purchaser
- the conveyancing agent for the purchaser

in a contract dated
to purchase from (vendor)
land situated at
being Folio Identifier

2 In addition to the stated purchase price, the purchaser is required to pay the following amount pursuant to the GST special condition contained in the above contract

\$
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(insert nil if appropriate)

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

Signature of declarant			
Declared at	(Place)		
this	(Day of)	(Month)	(Year)
before me	(Signature)		

(Justice of the Peace or other prescribed person in and for the State of New South Wales)

## PRIVACY STATEMENT

The information in this form is required by the Office of State Revenue (OSR) to assess your liability for duty relating to GST. 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.

### Contact details

Phone: 1300 139 814\* (Monday to Friday, 8.30 am – 5.00 pm)

Website: [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au)

Email: [duties@osr.nsw.gov.au](mailto:duties@osr.nsw.gov.au)

#### OFFICES (8.30 am – 4.30 pm)

Parramatta	Lang Centre, cnr Hunter & Marsden Streets – DX 456 Sydney	– GPO Box 4042, Sydney NSW 2001	– Fax (02) 9689 8280
Newcastle	Level 2, 97 Scott Street – DX 7860 Newcastle	– PO Box 511, Newcastle 2300	– Fax (02) 4925 5300
Wollongong	Level 6, 90 Crown Street – DX 5245 Wollongong	– PO Box 666, Wollongong 2520	– Fax (02) 4253 1066

\* Interstate clients call (02) 9689 6200

Help in community languages is available.

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