



Office of State Revenue
NSW TREASURY

ISO 9001-Quality Certified

ABN: 77 456 270 638

Application for Refund – Early Termination of Leases of Land

NOTE:

- This form must be completed by the lessee at the time of termination (including an assignee of the original lessee)
- This refund application must be made within five years after the initial assessment of duty on the lease instrument or 12 months after the termination of the lease, whichever is the later
- **Required evidence:** You must submit:
 - the stamped lease instrument, and
 - a copy of the surrender document or evidence of termination of lease
- **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
- Read the notes below before completing the form

Explanatory notes

- 1 Under Section 177(4) of the *Duties Act 1997*, a reference to the termination of a lease includes a reference to a lease coming to an end. Under Section 177(1) the means by which the lease was terminated is immaterial.
- 2 Under Section 166(1) of the *Duties Act 1997*, the cost of a lease is the aggregate of the following:
 - the rent payable during the term of the lease or in advance of the lease
 - any premium paid or payable for a lease of premises in a retirement village
 - any rates and taxes paid or payable on behalf of the lessor in connection with the lease
 - the value of improvements and additions to the leased premises made or undertaken to be made by, on behalf of, or at the expense of, the lessee under an agreement or covenant by the lessee (other than *fit-out costs*), to the extent provided by Section 175
 - any royalties payable under the lease, including royalties for the right to enter onto and remove something from the land.
- 3 **'Associated person'** is a person who is associated with another person in accordance with any of the following provisions:
 - (a) persons are associated persons if they are related persons
 - (b) natural persons are associated persons if they are partners in a partnership to which the *Partnership Act 1892* applies
 - (c) private companies are associated persons if common shareholders have a majority interest in each private company
 - (d) trustees are associated persons if any person is a beneficiary common to the trusts (not including a public unit trust scheme) of which they are trustees
 - (e) a private company and a trustee are associated persons if a related body corporate of the company (within the meaning of the *Corporations Act 2001* of the Commonwealth) is a beneficiary of the trust (not including a public unit trust scheme) of which the trustee is a trustee

OSR receipt/application no. for lease instrument	
Applicant's name	
Applicant's address (postal or DX)	
Suburb	Postcode
Lessor(s) name (s)	
Lessee(s)/Assignee(s) name(s)	
Description of leased land	
Date of lease instrument / /	Date lease commenced / /
Date lease was terminated / /	
Total cost of the lease from the lease commencement date to the lease termination date \$	
Any premium paid for the lease if first executed before 1 January 2004 \$	

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.

Declaration

I, (full name)
of (address)

do solemnly and sincerely declare that:

- neither the lessee nor an associated person in relation to the lessee has occupied the premises, the subject of the lease, with the express or implied agreement of the lessor at any time after the termination of the lease (other than occupation resulting from the sale of the premises to the lessee or associated person)
- neither the lessee nor an associated person proposes to occupy the premises at any time after the termination of the lease (other than occupation resulting from the sale of the premises to the lessee or associated person).

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) 20
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 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.

CONTACT DETAILS

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

OFFICES	(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

* Interstate clients call (02) 9689 6200

Help in community languages is available.

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