

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

| | |
|----|--|
| \$ | |
|----|--|

(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) 20 | |
| before me (Signature) | | | |


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


Privacy statement


Information collected from you on this form is required by the Office of State Revenue (OSR) to assess your liability for duty relating to GST. The information may be provided to third parties with your consent or as required or permitted by law. OSR will correct or update your personal information at your request. Read more about privacy at www.osr.nsw.gov.au

Contact details

 1300 139 814* (Monday – Friday, 8.30 am – 5.00 pm) *Interstate clients please call (02) 9689 6200

 www.osr.nsw.gov.au

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 Help in community languages is available.

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