

Nominee statutory declaration

This statutory declaration should be completed when the transferee in the transfer differs from the named purchaser(s) in the contract of sale (agreement) and it is considered that duty is not chargeable in respect of two or more transactions.

DETAILS

Full name

I, _____

Address

of _____ State _____ Postcode _____

do solemnly and sincerely declare that in the matter of section 31 of the Duties Act 2000 and of a contract (agreement) to transfer real property, and a transfer of land that: (please indicate as applicable)

1. I am the purchaser named in the contract (agreement); or
 I am a director or authorised officer of the company named as the purchaser in the contract (agreement).

2. The vendor is

ACN (if applicable)

ABN (if applicable)

The purchaser named in the contract (agreement) is

ACN (if applicable)

ABN (if applicable)

The transferee nominated by the purchaser named in the contract (agreement) (see Explanatory note 1) is

ACN (if applicable)

ABN (if applicable)

Description of property

Volume

Folio

Conveyance no.

Book

Date of sale

____/____/____
D D M M Y Y Y Y

3. Section 31(3) details

3.1 I executed the contract (agreement) as:

the agent after being appointed in writing on or before entering into the contract (agreement) by the transferee as agent and a certified copy of the written authority is attached;

or the trustee for the transferee under a trust recorded in writing on or before entering into the contract (agreement), and a certified copy of the trust deed is attached; or

3.2 I executed the contract (agreement):

after initiating the incorporation of the transferee company;

or after initiating the purchase of a shelf company;

which was intended to be the transferee, and at the date of the transfer I or my relative, as defined in Explanatory note 2, hold a bona fide beneficial interest in the transferee company or in a holding company, within the meaning of the Corporations Act 2001, of the transferee company (see Explanatory note 3); or

3.3 The transferee is a body corporate of which I was a director when the contract (agreement) was entered into; or

3.4 I am a relative of the transferee as defined in Explanatory note 2.

The relationship is that of: _____ ; or

3.5 The first purchaser was a related body corporate, within the meaning of the Corporations Act 2001, of the transferee company when the contract (agreement) to purchase was entered into (see Explanatory note 4); or

3.6 Had a transfer been executed in respect to the contract (agreement) from the vendor to the purchaser named in the contract (agreement), an exemption pursuant to section _____ (indicate section number) would be claimed (see Explanatory note 5).

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	_____	in the State of Victoria
on this	_____ day of the month	_____
Signature of declarant	_____	
Signature of witness	_____	Qualification to witness _____
Full name	_____	
Address	_____	State _____ Postcode _____

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

EXPLANATORY NOTES

1. Sub-sales

If the transferee did not acquire the interest in real property directly from the purchaser named in the contract (agreement), the transfer may be dutiable in respect of each transaction where the rights and interests of the named purchaser were acquired (sub-sale).

2. Relatives

"relative" in relation to a natural person, means a person who is:

- a child or remoter lineal descendant of the purchaser named in the contract (agreement) or of the partner of the person named in the contract as purchaser (for example; child, grandchild, great grandchild);
- a parent or remoter lineal ancestor of the purchaser named in the contract (agreement) or of the partner of the person named in the contract as purchaser (for example parent, grandparent, great grandparent);
- a brother or sister of the purchaser named in the contract (agreement) or of the partner named in the contract (agreement) or of the partner of the person named in the contract as purchaser;
- the partner of the person or a partner of any person referred to in paragraph (a), (b) or (c);
- a child of a brother or sister of the purchaser named in the contract (agreement) or of the partner of the purchaser named in the contract (agreement); or
- a brother or sister of a parent of the purchaser named in the contract (agreement) or of a parent of the partner of the purchaser named in the contract (agreement).

"domestic relationship" means the relationship between two people who, although not married to each other, are living together as a couple on a genuine domestic basis (irrespective of gender).

"partner" of a person means the person's spouse or domestic partner.

"domestic partner" of a person means a person with whom the person is in a domestic relationship.

"spouse" of a person means a person to whom the person is married, and includes a de facto spouse.

3. Section 31(3)(a)(ii)

Company X is a purchaser under a contract (agreement) and has a beneficial interest in company Y and company X nominates company Y as transferee.

4. Related Body Corporate

Related body corporate is defined in the *Corporations Act 2001*.

5. Further exemptions

If a transfer from the vendor to the first purchaser had been executed in respect of the contract (agreement), and it would have been exempt pursuant to the *Duties Act 2000*, section 31(3)(e) exempts that transaction. The necessary supporting documentary evidence must be produced to substantiate the exemption.

For further information refer to the *Document Stamping Requirements Manual* and the relevant Revenue Ruling available on the SRO website.

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