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# Goods statement for residential land

This statement is for sales of residential land or land use entitlements.

See Explanatory notes in Part 9 for information to help you complete this statement.

## PART 1 – WHEN CAN THIS FORM BE USED?

- 1.1 (a) Is the sale for less than the unencumbered market value?  Yes  No
- (b) Is the sale between associated persons?  Yes  No
- (c) Is the sale for less than the full interest?  Yes  No
- If **yes** to any of (a), (b) or (c), this form **cannot** be used. Please complete SRO Duties Form 2 (Goods statutory declaration).
- 1.2 (a) Is the sale a sale of land or a land use entitlement used only as a private residential dwelling or a sale of vacant residential land?  Yes  No
- (b) Are all goods passing with the property to the transferee (or an associated person) included in the contract price?  Yes  No
- If **no** to either of (a) or (b), this form **cannot** be used. Please complete SRO Duties Form 2 (Goods statutory declaration).

## PART 2 – WHO CAN MAKE THIS STATEMENT?

This statement can be made by a transferor or a transferee (or a director or authorised officer of a transferor or transferee company). The statement may be made by a person acting under power of attorney for a transferor or a transferee if that person has full knowledge of all the facts relating to the transaction. This statement may **not** be made by a solicitor for a transferor or a transferee.

I,  Full name

of  Address  State  Postcode

Please indicate as applicable:

**make this statement as or on behalf of the transferor(s) and:**

- I am a transferor; **or**
- I am a director or authorised officer of a transferor company, namely  ; **or**
- I am the attorney appointed by a transferor by power of attorney dated  /  /  and have full knowledge of all the facts relating to this transaction; **or**
- DD MM YYYY

**make this statement as or on behalf of the transferee(s) and:**

- I am a transferee; **or**
- I am a director or authorised officer of a transferee company, namely  ; **or**
- I am the attorney appointed by a transferee by power of attorney dated  /  /  and have full knowledge of all the facts relating to this transaction.
- DD MM YYYY

## PART 3 – THE PROPERTY

See **Explanatory note 3** for the definition of “land use entitlement”.

The street address of the property is:

State  Postcode

being land described in:

Volume/Conveyance	Folio/Book	Volume/Conveyance	Folio/Book
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

For land use entitlements:

Name of company or unit trust

No. of shares or units being transferred

If there is insufficient space, please attach a schedule.

**PART 4 – THE TRANSFEREE**

The **transferees** under the transfer are:

Full name

ACN/ABN (if applicable)



**PART 5 – THE CONTRACT**

**Attach original or complete copy of the contract of sale and any option agreement.**

5.1 The **vendors** in the contract are:

Full name

ACN/ABN (if applicable)



5.2 The **purchasers** in the contract are:

Full name

ACN/ABN (if applicable)



5.3 **Options** - See **Explanatory note 5**. If this statement is made as or on behalf of the transferors, answer (a). If this statement is made as or on behalf of the transferees, answer (b).

- (a)  I declare that an option  **was**  **was not** granted in relation to the property.
- (b)  I have inquired with the person with whom I negotiated to purchase the property whether an option was granted in relation to the property, and I believe that an option  **was**  **was not** granted.

5.4 The **date of sale** in the contract is:

/	/
DD	MM YYYY

5.5 When was **settlement** due to occur under the contract?

/	/
DD	MM YYYY

This date will be taken to be the date on which the transfer occurred, unless evidence is provided by the transferee that settlement occurred on another date.

**PART 6 – CONSIDERATION AND VALUE**

See **Explanatory note 6**.

6.1 The consideration stated in the contract for the land or land use entitlement, together with any goods, is:

\$
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6.2 Does the amount in 6.1 include any amount for GST?

- Yes** If **yes**, go to Part 7.
- No** If **no**, go to 6.3.

6.3 Is the vendor registered or required to be registered for GST?

- Yes** If **yes**, go to 6.4.
- No** If **no**, go to Part 7.

6.4 Does the vendor make a taxable supply under the contract for the purposes of GST?

- Yes** If **yes**, go to 6.5.
- No** If **no**, please explain why there is no taxable supply, then go to Part 7.


6.5 **GST calculation**

(a) GST exclusive price:

\$
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(b) Amount of GST payable in relation to the taxable supply:

\$
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(c) **Total:**

\$
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## PART 7 – CERTIFICATION

I hereby certify that the information in this statement is true and correct.

Signature

Date

## PART 8 – CHECKLIST OF DOCUMENTARY EVIDENCE

If this statement is not fully completed and/or relevant documents are not enclosed, the documents may be returned to you for re-submission.

**All the following documents must be produced with this form.**

- the original completed transfer of land or the land use entitlement transfer form, signed and dated;
- the contract of sale and any option agreement referred to in Part 5, either original or complete copies.

## PART 9 – EXPLANATORY NOTES

All section numbers are references to the *Duties Act 2000*.

- Associated person** is defined in section 3. Associated persons include relatives and related bodies corporate.

- Dutiable property**

Under section 10, the types of property which attract duty include:

- an estate in fee-simple;
- a land use entitlement;
- certain goods.

- Land use entitlement:** section 10(1)(a)(v)

A land use entitlement is an entitlement to occupy land in Victoria conferred through an ownership of shares in a company or units in a unit trust scheme, or a combination of a shareholding or ownership of units together with a lease or licence.

- Dutiable goods:** section 10(1)(d)

Goods are dutiable if they are the subject of an arrangement that includes a dutiable transaction over an estate or interest in land (such as an estate in fee-simple or a land use entitlement).

If goods are transferred at the same time as an estate or interest in land but it is claimed that their transfer is not the subject of the same arrangement as for the estate or interest in land, a submission should be provided explaining the basis of the claim.

- Options:** section 32A

For the purposes of this form, the relevant types of option are put options, call options and put and call options in their generally accepted commercial sense, namely:

- a right, granted by an owner of property to another person, that entitles that other person (or their assignee) to require the owner to enter into a contract of sale of the property with that other person (or their assignee) or transfer the property to that other person (or their assignee); and/or
- a right, granted to an owner of property by another person, that requires that other person (or their nominee) to enter into a contract to buy the property from the owner or accept a transfer of the property from the owner.

- Dutiable value of dutiable property:** sections 20 and 22(1)

The dutiable value of dutiable property is the greater of:

- the consideration (if any) for the dutiable transaction (being the amount of a monetary consideration or the value of a non-monetary consideration); and
- the unencumbered value of the dutiable property.

In determining the dutiable value of dutiable property there is to be no discount for the amount of GST (if any) payable on the supply of that property. If the vendor makes a taxable supply under the contract for the purposes of GST, the amount paid for that taxable supply is dutiable.

The unencumbered value of dutiable property is the amount for which the property might reasonably have been sold in the open market free from any encumbrance.

- Aggregation:** section 24

Transactions relating to separate items of dutiable property (which includes dutiable goods) may be aggregated and treated as a single transaction if:

- either:
  - in the case of transfers on a sale of items of dutiable property — the contracts of sale are entered into within 12 months; or
  - in any other case — the transactions occur within 12 months; and
- the transactions together form substantially one arrangement.

If transactions are aggregated, the dutiable value of the dutiable property is the sum of the dutiable values of the items of dutiable property. The amount of duty payable will be apportioned between the transactions.

### By correspondence

Customer Services Branch, State Revenue Office, GPO Box 1641, MELBOURNE, VIC 3001 or  
DX 220090 Melbourne

### In person

State Revenue Office, Level 2, 121 Exhibition Street, Melbourne  
Hours of operation: Mon, Tues, Thurs, Fri – 8.30am – 4.30pm **Wed – 8.30am – 1.00pm**

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