

## Duties Form 4A

### Off-the-plan sales statutory declaration

[www.sro.vic.gov.au](http://www.sro.vic.gov.au)

**Need help?** Contact us.

Phone **13 21 61**

Email [sro@sro.vic.gov.au](mailto:sro@sro.vic.gov.au)

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## Part A - Do you need to complete this form?

### What is the purpose of this form?

To apply for a concession from duty for off-the-plan contracts, entered into on or after 1 October 2008, relating to either land and building packages or refurbished lots under sections 21(3) or 21(4) of the *Duties Act 2000*.

### Who can complete this form?

This form must be completed by:

- The vendor/transferor (or a director or authorised officer of a transferor company), or
- A person acting under power of attorney for a transferor if that person has full knowledge of all the facts relating to the transaction.

**Please note:** This statutory declaration can not be made by a solicitor or any other representative of the transferor.

### How do I complete this form?

- This form can be completed on screen, printed and signed or printed and completed by hand. Either way, the form must be physically signed prior to submission to the SRO
- If completing this form by hand, please print neatly in block letters with a black or blue ballpoint pen only. Print 'X' in the appropriate boxes
- To reduce paper usage, **please submit pages 1 – 8 only**
- For a glossary of the terms used in this form, please consult 'Part H – Explanatory notes'. For further clarification (if required), contact the SRO directly on 13 21 61
- This form must be witnessed and signed by a person authorised under section 107A(1) of the *Evidence (Miscellaneous Provisions) Act 1958* to witness the signing of statutory declarations
- You must choose one of the following **two ways** to calculate the duty concession:

#### The Fixed Percentage Method

This method only requires you to know the:

- Contract price,
- Class of building, and
- Percentage of construction that has occurred at the contract date.

**or**

#### The Alternative Method

This **requires you to ascertain** the base land value and the off the plan land value taking into account the effect of infrastructure, and the value of the non-deductibles.

**When can this form be used?**

Please answer the following questions:

1. Does the contract involve the refurbishment of an existing building?

☐

**Yes**, go to question 4

☐

**No**, go to question 2

2. Does the contract involve the construction of a new building?

☐

**Yes**, go to question 3

☐

**No**, this concession does not apply. **Do not complete this form.**

3. Have you entered into any agreement with the transferee(s) other than the contract referred to in question 2?

☐

**Yes**, provide a copy of the agreement. Go to Part B

☐

**No**, go to Part B

4. **Is the transferor(s) the first registered proprietor(s)** within the meaning of the *Transfer of Land Act 1958* **after registration of the plan of subdivision of the lot?**

☐

**Yes**, go to question 5

☐

**No**, this concession does not apply. **Do not complete this form.**

5. **Is the sale** of the subject lot to the transferee(s) **the first sale of the lot after registration of the plan of subdivision?**

☐

**Yes**, go to question 6

☐

**No**, this concession does not apply. **Do not complete this form.**

6. To your knowledge has **the transferee(s)** entered into a contract for refurbishment of the lot, other than the refurbishment referred to in the contract of sale?

☐

**Yes**, this concession does not apply. **Do not complete this form.**

☐

**No**, go to question 7

7. Have you entered into any agreement with the transferee(s) other than the contract referred to in question 1?

☐

**Yes**, provide a copy of the agreement. Go to Part B

☐

**No**, go to Part B

## Part B - Declarant details

Name  
I,

Address  
of

Suburb/Town State Postcode

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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do solemnly and sincerely declare in the matter of section 21(4A) of the *Duties Act 2000* and a transfer of land or land use entitlement that:

Please indicate as applicable:

I make this declaration 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 the power of attorney dated:  
Date (DDMMYYYY)  

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## Part C - Particulars of the transaction

### The property

Address The street address of the property is:  
Address

Suburb/Town State Postcode

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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### Title particulars

being land described in:  
(Please supply either the Volume/Conveyance and Folio/Book or Lot and Plan references)

Volume/Conveyance	Folio/Book	Lot	Plan																													
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If there is insufficient space, please attach a schedule.

and (if applicable),

**For land use entitlements** Details of the land use entitlement:

Name of company or unit trust

ACN/ABN (if applicable)

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Number/class of shares or units being transferred

## Part D - Methods of calculation

### IMPORTANT NOTE

**Before proceeding you must choose to complete either the 'fixed percentage method' or the 'alternative method'. See explanation on page 1.**

## Fixed percentage method

### Contract price

1. State the **total contract price including all GST payable as stated in Part C (8) of Duties Form 1** (Goods statement for residential land) **or Part C (17) of Duties Form 2** (Goods statutory declaration)

\$

### Class of building

See 'Part H - Explanatory notes', point 4.

2. Indicate the class of building under the contract

Class of building	Fixed % building works component
<input type="checkbox"/> Single lot freestanding	45%
<input type="checkbox"/> Multi-lot low rise up to and including three storeys	60%
<input type="checkbox"/> High rise	75%

3. Contract price including GST  $\times$  % of fixed building works component equals 100% building works component

\$   $\times$   % = \$

From (1) above From (2) above

4. Actual % of construction works completed after the contract  %

5. 100% building works component  $\times$  Deemed % construction works **after** contract\* equals Deemed construction cost after contract

\$   $\times$   % = \$

From (3) above Please round up, ie 60%, 70%

\* 'Deemed percentage construction works after contract', is the rounded up percentage (up to the next 10 per cent increment) of construction to be completed after the contract date. For example, if 63 per cent of the construction is still to be completed after the date the contract was signed, then the rounded up percentage would be 70 per cent. If no construction has commenced, then it would be 100 per cent.

**Dutiable value**

6. The contract price (total price paid including GST) \$   
From (1) above
7. **Less** the cost of construction occurring after the contract including GST **less** \$   
From (5) above
8. **The dutiable value for the lot** **equals** \$

**Alternative method**

**Remember:** If you have elected to complete the fixed percentage method, there is no need to complete the alternative method.

**Base land value**

See 'Part H - Explanatory notes', point 1.

1. The base land value of the lot (**market value of land to be subdivided x UER**) is \$   
Unit Entitlement Ratio (UER) see 'Part H - Explanatory notes', point 12.
2. **If the UER is not applicable, please state why:**
- 

**Off-the-plan land value**

See 'Part H - Explanatory notes', point 9.

3. **Base land value** + **% for infrastructure value** equals **Off-the-plan value of the lot**
- \$  +  % = \$

**Note:** Based on advice from the Office of the Valuer-General, the Commissioner of State Revenue will accept a minimum figure of **25 per cent for infrastructure value**.

4. **If a figure of less than 25 per cent is used for infrastructure, please explain why:**
- 

**Contract price and GST**

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

☐

**Yes**, go to question 6

☐

**No**. Explain why there is no taxable supply, then go to question 7

6. How much GST is payable in relation to the taxable supply? \$

**Construction costs  
excluding GST**

7. **Contract price** (total price paid plus any GST, if applicable) \$
8. **Less** the total GST shown at (6), if applicable \$
9. Equals the **total contract price excluding GST** equals \$
10. Off-the-plan land value of the lot (3) \$
11. **Plus** the non-deductible costs plus \$   
See 'Part H - Explanatory notes', point 8
12. Sub-total of (10) and (11) equals \$
13. **100 per cent of construction costs (9) less (12)** equals \$

**Percentage of  
construction costs**

See 'Part H - Explanatory  
notes', point 2.

14. The percentage of construction works that were completed after the contract date is  %
15. The cost of those works is (13) x (14) above \$

**The GST applicable to  
the total construction  
works occurring after the  
contract**

16. Calculate the GST applicable to the cost of the works to be completed after the contract  
\$  x 10% = \$   
From (15) above
17. The **lesser** of the GST calculated at (16) or the GST at (6) is \$
18. **Plus** the construction cost occurring after the contract date at (15) \$
19. **Equals the total cost of construction works occurring after the contract date, including GST** \$

**Dutiable value**

20. The contract price (total price paid including GST) at (7) \$
21. **Less** the cost of construction occurring after the contract date, including GST at (19) \$
22. **The dutiable value for the lot** \$

## Part E - Supporting documents

If this declaration is not fully completed and/or relevant documents are not enclosed, all documents will be returned to you for resubmission.

### The following documents must be lodged for assessment of duty:

1. ☐ The original completed transfer of land or transfer of land use entitlement form, signed and dated,
2. ☐ A complete copy of the contract(s) of sale, including all special conditions and, if separate, a copy of any other agreement you have entered into with the transferee(s),
3. ☐ SRO Duties Form 1 (Goods statement for residential land) or SRO Duties Form 2 (Goods statutory declaration), whichever is applicable,
4. ☐ A copy of the building permit or building approval,
5. ☐ A copy of the plan of subdivision, and
6. ☐ A copy of the certificate of occupancy

**Please note:** In ascertaining the percentage of construction or refurbishment that has occurred as at the contract date, you are required under section 21B of the Act to retain certain evidence. See 'Part H - Explanatory notes', point 10. Please note that those records are not required to be submitted with this form, however pursuant to section 21D of the Act, the Commissioner may **require you to produce them.**

## Part F - 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 of perjury.

Declared at  in the State of Victoria

on this 

--	--

 Day 

--	--

 day of 

--	--

 Month 

--	--	--	--

 Year

Signature of declarant

### \*Before me

Signature of witness

Qualification to witness

Full name of witness

Address

Suburb/Town

State

Postcode

\*A person authorised to witness a statutory declaration under section 107A(1) of the *Evidence (Miscellaneous Provisions) Act 1958*.

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## Part G - Privacy statement

This information is collected by the SRO to establish the amount of duty concession, which may apply to an off-the-plan sale. If you do not provide the information required, the purchaser may not receive the concession. The information collected may be used for the purposes of other SRO legislation. Where authorised to do so, we may also disclose this information to other government agencies, including the ATO, state and territory revenue offices and law enforcement agencies. You can find out more about how we use and protect your information in our Privacy Policy on [www.sro.vic.gov.au](http://www.sro.vic.gov.au). If you require access to the information that you have provided us, please contact the SRO on 13 21 61.

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## Part H - Explanatory notes

### 1. Base land value

The base land value is the value attributable to the un-subdivided land immediately before any infrastructure is in place taking into account the unit entitlement ratio (UER).

### 2. Calculating percentage of costs applicable to construction works after the contract.

The percentage cost of construction works to the purchaser which will be completed after the contract date is:

$$\frac{100}{\text{Total cost of construction works}} \times \text{Cost of works constructed after contract date} \\ = \text{_____ per cent of the total cost of works constructed}$$

For assistance in determining the percentage of construction costs completed as at the contract date in relation to 'single lot freestanding', please refer to Revenue Ruling DA.048

### 3. Construction costs

Construction costs include:

- Legal costs associated with the permit or bringing the building to completion,
- Surveyors and consultants fees,
- Planning permits,
- Water and sewerage connections,
- Building permits and other similar fees,
- Vic Roads approval,
- Gas and electricity approval,
- Required road access or utilities works,
- Site decontamination costs,
- Cost of demolition and removal work,



- Cost of material, labour and finance for constructing the building,
- The profit accruing to the builder/developer (in relation to the building only), and
- GST in respect of construction costs after the contract.

#### **4. Different classes of building**

The different classes of building are:

- Single lot freestanding or single dwellings sharing side walls, for example a terraced house or duplex. This also includes dwellings which have abutting garage walls. If there is common property, it can not be single lot freestanding.
- Multi-lot low rise – up to and including 3 storeys, not including basements. These are usually units or apartments with access to common property.
- High rise multi-lot, 4 or more storeys, not including basements. These are usually units or apartments with access to common property.

#### **5. First registered proprietor (section 21(4))**

Land Victoria issues new certificates of title for each unit/lot when a plan of subdivision is registered. The vendor must be the first registered proprietor after subdivision in order for the transferee to receive the duty concession, in respect of the refurbishment of that lot.

#### **6. GST**

The GST component in respect of the physical construction that is incomplete at the contract date can be deducted from the contract price.

#### **7. 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.

#### **8. Non-deductible costs**

Non-deductible costs are not regarded as being integral to the physical construction or refurbishment of the building.

Examples of non-deductible costs include:

- Legal or other business expenses in selling the property,
- Advertising or promotional expenses,
- Agents commission, and
- Goods including furniture packages (even if not on site when the contract was executed).

The GST component in respect of non-deductible costs can not be deducted.

#### **9. Off-the-plan land value**

The off-the-plan land value is the amount for which the subdivided land might reasonably have been sold for on the open market immediately before the contract of sale was entered into. This value must take into account all infrastructure to be provided in respect of the subdivided lot irrespective of whether it is put in place before or after the date of the contract, as if construction had not commenced. The off-the-plan land value does not reflect the purchase price paid by the vendor to acquire the property, or the cost of the infrastructure, it is the added value the infrastructure adds to the land.

Where the off-the-plan land value of the property has increased by more than 25 per cent because of infrastructure, the actual increase should be indicated.

#### **10. Record keeping**

In addition to the record keeping obligations imposed on the transferee pursuant to Part 8 of the *Taxation Administration Act 1997*, sections 21B and C impose record-keeping obligations on transferors. These obligations apply to all applications for the off-the-plan concession where the contract of sale is entered into on or after 1 October 2008, irrespective of the method of calculation.

The transferor is required to keep all records that are necessary to enable the duty payable on the transfer to be assessed.

These records may include:

- Land valuations,
- Quantity surveyor reports,
- Drawdown schedules against financial accommodation,
- Third party completion of works claims,
- Certificate of occupancy showing mandatory inspection stages, and
- Any other relevant records.

The transferor must retain the records for not less than five years after the date they were made or obtained or the date on which the dutiable transaction occurred, whichever is the later unless the Commissioner authorises a shorter retention period.

The Commissioner, by written notice, may require a person to produce a document that is required to be kept within the period specified in the notice or any extended period allowed by the Commissioner.

#### **11. Refurbishment (section 21(5))**

Building work for which a building permit has been issued under the *Building Act 1993*, being work for the conversion of an existing building for which such a permit or approval is required.

#### **12. Unit entitlement ratio (UER)**

The UER is the proportion of a lot compared to the total land being subdivided.

Where a \$1 million block of land or shell of a building to be refurbished is divided into 10 equal lots, each lot would have a UER of 1/10, and each lot would have a base value of \$100,000. If there is no subdivision, the UER is 100 per cent.

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## **Part I - Additional information**

Visit the SRO website for further information relating to the duty concession for off-the-plan sales and refurbished lots (See Revenue Ruling DA.048).

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## **Part J - Lodgement**

This form can be lodged:

**Online:** via Duties Online (if you are a registered organisation) on [www.sro.vic.gov.au](http://www.sro.vic.gov.au)

**Mail:** State Revenue Office  
GPO Box 1641  
MELBOURNE VIC 3001  
or DX 260090 Melbourne VIC

**In person:** State Revenue Office  
Level 2, 121 Exhibition Street, Melbourne  
For SRO counter service hours, please visit [www.sro.vic.gov.au/counter](http://www.sro.vic.gov.au/counter)