



GST property settlement online forms and instructions

How to complete and lodge GST property settlement forms when purchasing new residential premises or land.

Last updated 17 November 2021

Most purchasers of new residential premises or potential residential land are required to withhold an amount from the contract price for payment to the ATO.

Purchasers who are required to withhold must complete and lodge the following two online forms:

- Form one: *GST property settlement withholding notification*
- Form two: *GST property settlement date confirmation*.

You can lodge these forms using either:

- our online form – following the steps below
- PEXA (Property Exchange Australia) platform.

Only lodge the forms **once** for each transaction.

If you're a property supplier, **don't** lodge these forms.

Note: We check our records against land titles information on property transactions. Failure to lodge forms or pay on time may result in penalties.

Steps to complete and lodge forms



Follow these steps to complete and lodge forms.

Who completes and lodges these forms



Find out who is authorised to complete these forms.

How to complete Form one: GST property settlement withholding notification



Information to help you complete Form one.

How to complete Form two: GST property settlement date confirmation



Information to help you complete Form two.

How to amend or cancel your forms



Information on when you can amend or cancel your forms.

How to pay the withholding amount



Information required to pay the GST withholding amount.

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Steps to complete and lodge forms

Follow these steps to complete and lodge forms.

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Note: Only access these forms from this web page **or** the [PEXA platform](#) . This will reduce issues if you attempt to lodge another way.

Step 1: Complete and lodge Form one

Lodge now – Form one: GST property settlement withholding notification

When lodging Form one for a property with a contract entered into before 1 July 2018 and settlement is after 30 June 2020, the contract date you enter depends on if you lodge via:

- our website – enter a **contract date** of **1 July 2018** to allow the form to be lodged
- PEXA platform – enter the **actual** contract date.

Form one notifies us that a purchaser has entered into a contract and has a withholding obligation.

You can complete and lodge Form one any time after the contract has been entered into and you have a written notification from your supplier. You can lodge up until the due date for payment of the withholding amount – this is usually settlement or the first instalment date.

Refer to [How to complete Form one](#).

Step 2: Complete and lodge Form two

Lodge now – Form two: GST property settlement date confirmation

Form two confirms the settlement date and attaches the withholding liability onto the purchaser's account.

Complete and lodge Form two for:

- a **standard land** contract, either
 - within two business days before settlement
 - on the day of settlement
 - on the next business day after settlement
- an **instalment** contract – when the first instalment is paid.

Refer to [How to complete Form two](#).

Step 3: Make the withholding payment to us

Make the withholding payment to us for:

- a **standard land** contract – on the day of settlement
- an **instalment** contract – when the first instalment is paid.

Refer to [How to pay the withholding amount](#).

Find out about

- [Who completes and lodges these forms](#)
- [How to complete Form one](#)
- [How to complete Form two](#)
- [How to amend or cancel your forms](#)
- [How to pay the withholding amount](#)

See also

- GST at settlement
- GST at settlement – a guide for purchasers and their representatives
- GST at settlement – a guide for suppliers and their representatives

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Who completes and lodges these forms

Find out who is authorised to complete these forms.

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Only purchasers complete and lodge these forms.

A purchaser can authorise a representative to lodge the forms on their behalf by giving them a signed declaration.

Representatives can include conveyancers or solicitors.

Declaration for representative

Purchasers can authorise a representative to complete and lodge the forms on their behalf by completing a signed declaration. The declaration states that:

- you have authorised your representative to lodge the form
- the information in the form is true and correct
- if your representative is a conveyancer, you're aware they
 - aren't a registered tax or BAS agent or Australian legal practitioner
 - can't provide tax agent or legal services.

You can give this declaration to your representative in email, fax or paper form. You need to keep the declaration (or a copy) for up to five years. We recommend your representative also keeps a copy of the declaration for their own records. Paper declarations can be scanned and stored electronically.

Note: Don't send your declaration to us unless we ask for a copy.

Penalties may be imposed for giving false or misleading information.

Acting as a representative

If you're acting as the purchaser's representative, you need to understand your obligations under the *Tax Agent Services Act 2009* (TASA).

Example of a declaration

I, [name of client], authorise [name of representative] to prepare and lodge the GST property settlement withholding notification and GST property settlement date confirmation [remove one document if authority has not been given to lodge both] to the Commissioner of Taxation on my behalf.

I declare that the information provided for the preparation of the document is true and correct.

[For conveyancers only] I am aware that [name of representative] cannot provide tax agent or legal services.

I am authorised to make this declaration.

[Insert for email declaration] Type full name and date

[Insert for paper declaration] Signed: Date:

Find out about

- [How to complete Form one](#)
- [How to complete Form two](#)
- [How to amend or cancel your forms](#)
- [How to pay the withholding amount](#)

See also

- GST at settlement – a guide for purchasers and their representatives
- [Conveyancers and GST withholding for certain taxable supplies of property](#) [↗](#) on TPB.gov.au

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How to complete Form one: GST property settlement withholding notification

Information to help you complete Form one.

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Before you start, make sure you have the following documents available:

- contract of sale
- supplier withholding notification (this may have been provided to you in a separate document or incorporated into the contract of

sale).

Forms are completed online. You must complete and lodge each form in one session. You can't save an incomplete form and return to complete it at a later time.

Help is available in the top right-hand side of the form.

If you're unsure of how to complete this form after reading these instructions or you have any issues, support is available when lodging through:

- our website – phone us on **13 28 66** (Fast Key Code **3 4**)
- the PEXA platform – phone **1300 084 515** or email the [PEXA Support Centre](#)  at support@pexa.com.au.

Contact details

Purchaser or their representatives must provide contact details. This allows us to contact you to resolve any issues and process the form faster.

Don't include brackets or spaces in your phone number.

If you provide your email address, we will email you a copy of the notification confirmation. If you don't provide your email address, you will be asked to print a copy of the summary page. Keep a copy of this summary page.

Property details

The property details should be listed in the contract you signed. Mandatory fields vary depending on the state or territory where you purchased the property.

Show all dates as 'dd/mm/yyyy' or select them using the calendar.

The contract price is shown on the contract of sale and includes GST. Include the GST-inclusive market value of any non-monetary consideration as notified by the supplier. Enter numbers only – don't use commas.

You can enter up to 10 properties on Form one, but this is only recommended where:

- you have purchased multiple properties under the one contract

- the properties are all settling on the same day.

If there are more than 10 properties to be entered on the form, you need to complete and lodge another set of forms.

When lodging Form one for a property with a contract entered into before 1 July 2018 and settlement after 30 June 2020, complete this form using:

- our website – a **contract date** of **1 July 2018** to allow the form to be lodged
- PEXA platform – the **actual** contract date.

Purchaser details

Provide as much detail as possible to ensure we process your form quickly.

This section is for the purchaser buying the property. If there are multiple purchasers on the title, list each purchaser on the form.

If there are more than 10 purchasers, complete and lodge the form with details of 10 of the purchasers. Then phone us **after 48 hours** on **13 28 66** (Fast Key Code **3 4**) to provide the additional purchaser details. You need to wait 48 hours after the form has been lodged so we can process it. This is for forms lodged via our website and the PEXA platform.

You're not required to provide your Australian business number (ABN) or tax file number (TFN) but providing them helps us identify you in our records. This means we can process your form faster.

Don't include brackets or spaces in your phone number.

Enter the percentage of the property the purchaser will legally own. This is usually in the property transfer form or equivalent in your state or territory. Only use whole percentages.

If there are:

- tenants in common – enter the defined share in the property. For example, if purchaser one has 25% then purchaser two has 75%
- joint tenants – enter an equal share in the property. The total ownership percentage **must** equal 100%. For example, if there are

- two purchasers – enter 50% for each purchaser
- three purchasers in the property transaction – enter the following details in the form
 - purchaser one 33%
 - purchaser two 33%
 - purchaser three 34%
- four purchasers – enter 25% for each purchaser.

Supplier details

The supplier details are for the entity liable to pay the GST on the supply of the property. If there are multiple suppliers, all of them must be listed on the form.

The supplier details may be different to the vendor on the contract or the registered proprietor on the certificate of title. For example, if the vendor is part of a GST group or under external administration.

For partnerships – enter the name of the partnership. You don't need to list individual partner's names on the form.

Enter the supplier's phone number with area code or mobile number – don't include brackets or spaces in your entry.

Withholding payment – enter the amount on the supplier's written notification (rounded down to the nearest dollar).

If there are more than 10 suppliers, after lodging this form, you must lodge additional copies of Form one until you have included all suppliers. If you are lodging via PEXA, any additional GST property settlement withholding notification forms must be lodged via our website.

Summary and declaration

Review the details on the form before completing the declaration.

You can then lodge Form one.

Confirmation screen

The confirmation screen for forms lodged via our website shows you have successfully lodged your form. It shows your:

- lodgment reference number (LRN)
- payment reference number (PRN)
- expected settlement date
- total withholding payment.

A downloadable payment slip with barcode is available. Select the payment slip hyperlink to access it.

If you haven't provided an email address, we can't issue a confirmation. You should keep a copy of your form. Do this by selecting **Print friendly version** to save or print the form.

We recommend you:

- provide a copy to the purchaser if you are a representative of the purchaser
- advise the supplier when you have received confirmation that your form is lodged.

After you lodge Form one

We will send a confirmation email to your nominated email address provided in your form. The confirmation email may take 24 to 48 hours. We will also send a confirmation email for forms lodged via the PEXA platform.

Your confirmation email includes your unique PRN and LRN.

If you didn't provide an email address, the PRN, LRN and payment slip with a barcode will be available on the **Confirmation** screen.

You need to keep these numbers as you need them when lodging Form two and making your payment.

We only issue one unique PRN per Form one. This is even if you provide details of multiple purchasers or suppliers on the form.

Your obligations aren't complete until you lodge Form two and pay the withholding payment.

Failure to lodge forms on time may result in penalties.

If any details have changed since lodging your form (excluding the expected settlement date) then, if you lodged:

- via our website – phone us on **13 28 66** (Fast Key Code **3 4**)
- via PEXA – cancel the form via the PEXA platform and relodge.

Find out [How to complete Form two](#).

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How to complete Form two: GST property settlement date confirmation

Information to help you complete Form two.

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Before you start, review all the details entered on Form one: *GST property settlement withholding notification* including the spelling of names, supplier details, withholding amount and address details. If any of the details are incorrect (excluding the expected settlement date) you need to contact us.

After confirming all details were lodged correctly and you're ready to start, ensure you have the following information available:

- the LRN and PRN we gave you when you lodged Form one
- a copy of your lodged form or email confirmation from us
- the actual settlement date. If your contract is an instalment contract, this is the date you paid the first instalment (not the date you paid the deposit).

Forms are completed online. You must complete and lodge each form in one session. You can't save an incomplete form and return to complete it at a later time.

If you're unsure how to complete this form after reading these instructions or you have any issues, support is available when lodging via:

- our website – phone us on **13 28 66** (Fast Key Code **3 4**)
- PEXA – phone **1300 084 515** or email the [PEXA Support Centre](#) 
at support@pexa.com.au 

Contact details

Don't include brackets or spaces in phone numbers.

Transaction details

You can find your lodgment reference number (LRN) and payment reference number (PRN) on either:

- the email we issued to you when you lodged Form one
- your copy of the completed Form one.

Show the settlement date as 'dd/mm/yyyy' or select it using the calendar icon. The settlement date is the date of settlement for the sale. If it's an instalment contract, it's the date you pay the first instalment (not the date you paid the deposit).

Declaration

Complete the declaration section of the form.

You can then lodge Form two online.

Confirmation screen

The confirmation screen shows you have successfully lodged your form. It shows the:

- ATO receipt ID
- payment reference number (PRN)
- settlement date.

We recommend you:

- keep a copy of the form by selecting **Print friendly version** to save or print the form

- provide a copy to the purchaser if you are their representative
- advise the supplier you have received confirmation of your form.

After you lodge Form two

Your obligations aren't complete until you make the withholding payment to us.

Check the details on Form two are correct (for example, the settlement date and total withholding payment).

If any details have changed since lodging the form, you need to contact us.

If your contract isn't completed

If for some reason the contract isn't completed (settled) or cancelled, you aren't obliged to withhold an amount or to lodge forms. If you have lodged either or both forms, you need to cancel your forms.

Find out about

- [How to amend or cancel your forms](#)
- [How to pay the withholding amount](#)

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How to amend or cancel your forms

Information on when you can amend or cancel your forms.

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When we will amend your forms

If you've already paid us the withholding amount (or it's on its way to us) and a correction is required, such as the property details on Form

one or the settlement date on Form two, phone us on **13 28 66** (Fast Key Code **3 4**) and we will amend either or both of your forms.

If not, you need to cancel and re-lodge your form.

When to cancel and re-lodge your forms

If you **haven't** paid the withholding amount (and it's not on its way to us), you need to cancel and re-lodge either or both forms with the correct details when:

- you have a new notification and the details have changed from what was originally provided
- there is incorrect information on the forms
- the settlement date has changed on Form two.

When you lodged:

- both forms via our website – cancel the forms by phoning us on **13 28 66** (Fast Key Code **3 4**)
- via PEXA platform and
 - Form one needs to be cancelled before settlement – do this via PEXA
 - both forms must be cancelled – phone us on **13 28 66** (Fast Key Code **3 4**).

When to cancel your forms

You will need to cancel either or both forms if:

- you lodged more than one Form one or Form two (or both) for the same property transaction
- you lodged a form in error
- your settlement has fallen through.

When you lodged:

- both forms via our website – cancel the forms by phoning us on **13 28 66** (Fast Key Code **3 4**)
- via PEXA

- Form one needs to be cancelled before settlement – do this via PEXA
- both forms must be cancelled – phone us on **13 28 66** (Fast Key Code **3 4**).

When an amendment or cancellation isn't required

If only the settlement date has changed on Form one, an amendment or cancellation isn't required.

The settlement date in Form one is the expected date of settlement. If this date changes, lodge Form two with the correct settlement date.

Find out [How to pay the withholding amount](#).

For more information see **GST at settlement – a guide for purchasers and their representatives**.

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How to pay the withholding amount

Information required to pay the GST withholding amount.

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To pay the GST withholding amount to us, the purchaser or their representative must have lodged both:

- Form one: *GST property settlement withholding notification*
- Form two: *GST property settlement date confirmation*.

If you provided an email address on Form one – you will have a confirmation email with the details provided and a copy of the payment slip and barcode.

If you didn't provide an email address – the **Confirmation** screen displays a payment reference number (PRN) with a downloadable

payment slip and barcode that can be used at Australia Post. Select the payment slip link to access it.

Only one PRN is issued per property transaction. This is even if there are multiple purchasers supplied on Form one.

Note: Penalties apply if you fail to lodge forms or pay by the due date.

See also

- GST at settlement – a guide for purchasers and their representatives – Paying the withholding amount

When to pay

You must make the withholding payment to us by the due date, for:

- a **standard land** contract – the day of settlement
- an **instalment** contract – the day the first instalment is paid.

You must have completed and lodged Form two for your payment to be processed.

There is a short period of grace to pay the full withholding amount from the day it's due. However, general interest charges will accrue from the due date if we don't receive the full payment within the grace period.

The purchaser is liable for the payment of the withholding amount to us. If a bank cheque is provided to the supplier at settlement, the purchaser must confirm this amount has been paid to us.

Payment options

You must use the PRN issued when you lodged Form one. This ensures the payment goes to the correct account without delay.

If there are two or more purchasers, you can make one payment or separate payments using the same unique PRN.

The quickest and easiest way to pay is with:

- [e-conveyancing](#) (if available)
- BPAY®
- a credit or debit card.

Other payment options for the withholding amount are available.

You can't pay at an ATO site or shopfront.

E-conveyancing (if available)

E-conveyancing reduces the manual processes and paperwork with property settlement. If your conveyancing occurs by e-conveyancing, you or your representative will electronically transfer funds to the platform and the withholding payment will be made directly to us.

If you are a:

- purchaser – contact your conveyancer or solicitor for payment options by e-conveyancing
- purchaser's representative – contact your state or territory law society or your [Australian Institute of Conveyancers](#)  division who can provide further information.

Mail

Form one lodged on or after 1 October 2018

If you lodged Form one after 1 October 2018, you can choose to pay through the mail.

If you misplaced your payment slip, phone us on **13 28 66** (Fast Key Code **3 4**) for a copy of your email notification. If you didn't provide an email address, go to [Form one lodged before 1 October 2018](#) instructions.

See also

- Other payment options - mail.

Form one lodged before 1 October 2018

Automated payment slips weren't issued prior to 1 October 2018.

If you pay by mail and you lodged Form one before 1 October 2018, or misplaced your payment slip:

- include a printed payment slip – [purchaser GST withholding \(NAT 74961, PDF 64KB\)](#)  and complete the
 - purchaser's name
 - date

- payment reference number (PRN)
- amount paid.

Your bank or the post office may charge you a fee to use cheque or money order. Allow time for mail delivery and time to process a cheque or money order.

You must make sure that all mail orders are sent with your correct payment details.

After payment has been made

Ensure you keep proof your withholding payment has been made. This could be a:

- receipt from either Australia Post or the bank
- copy of the bank statement
- copy of the cheque and payment slip sent to us.

A payment confirmation is sent by email to the address provided on Form two. The email will be sent once Form two and the payment have both been processed.

The confirmation email may take 24 to 48 hours.

If details have changed

If any of the details have changed on either or both forms after making the payment, phone us on **13 28 66** (Fast Key Code **3 4**).

Find out [How to amend or cancel your forms](#).

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Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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