

RELEVANT CONSOLIDATION TRANSACTION

CHAPTER 6 OF THE *DUTIES ACT 2008* - SECTION 259

Please tick the appropriate box

EXEMPTION APPLICATION UNDER SECTION 262

PRE-TRANSACTION DECISION REQUEST

If this is a pre-transaction decision request, please complete this form as if the relevant acquisition had taken effect. Please also indicate whether the request relates to:

- a) section 261(2) - whether the proposed relevant acquisition(s) would, if entered into, be exempted.
- b) section 261(3) - whether, if the proposed relevant acquisition(s) were entered into and exempted, the exemption would be revoked under section 265.

The request may relate to both section 261(2) and (3).

INSTRUCTIONS

Chapter 6 of the *Duties Act 2008* ('Duties Act') provides for an exemption from duty where acquisitions on which landholder duty is chargeable are made solely for the purposes of a corporate consolidation.

For further details as to eligibility and the definitions of terms used, please refer to the Duties Act and to [Duties Fact Sheet 'Duty Exemption – Entity Restructuring'](#), which is available from the Office of State Revenue website at www.osr.wa.gov.au.

All sections of this form must be completed and any additional supporting information that is requested is to be attached and numbered according to the section to which it refers. The completed acquisition statements for both steps of the consolidation should also be provided (if more than one acquisition occurred) in draft if this is a pre-transaction decision request.

GENERAL REQUIREMENTS

1. Details of Affected Entity

Name of Corporation _____

ABN _____ Date of Incorporation ____ / ____ / ____ State of Registration _____

OR

Name of Unit Trust Scheme _____

Date of Establishment ____ / ____ / ____ Name of Trustee _____

Corporation/Trustee Address _____

Postcode _____

2. Details of Head Entity

Name of Corporation _____

ACN _____ Date of Incorporation ____ / ____ / ____ State of Registration _____

OR

Name of Unit Trust Scheme _____

Date of Establishment ____ / ____ / ____ Name of Trustee _____

Corporation/Trustee Address _____

Postcode _____

Note: when providing the information sought in items 3 to 6 below, attach a schedule if there is insufficient space. Also provide extracts from the registers of shareholders or unit holders, or Company Extracts and/or Change to Company Details (form 484) as appropriate from ASIC, as at the relevant times. If the Head Entity or Affected Entity has multiple classes of shares or units, please provide full details of the rights attached to each class of securities and provide a schedule showing the ownership of each class.

3. Holders of the Affected Entity’s securities before the corporate consolidation

Name _____ Shares/units held _____

Name _____ Shares/units held _____

Name _____ Shares/units held _____

Name _____ Shares/units held _____

4. Holders of the Affected Entity’s securities after the corporate consolidation

Name _____ Shares/units held _____

Name _____ Shares/units held _____

Name _____ Shares/units held _____

Name _____ Shares/units held _____

5. Holders of the Head Entity’s securities before the corporate consolidation

Name _____ Shares/units held _____

Name _____ Shares/units held _____

Name _____ Shares/units held _____

Name _____ Shares/units held _____

6. Holders of the Head Entity’s securities after the corporate consolidation

Name _____ Shares/units held _____

Name _____ Shares/units held _____

Name _____ Shares/units held _____

Name _____ Shares/units held _____

7. Describe the full facts and circumstances of the corporate consolidation, including the purpose(s) for which it has been carried out.

8. Did the Head Entity, immediately before its acquisition of the securities of the Affected Entity, hold any interest in property other than cash?

Yes/No

- Provide a complete copy of the Head Entity’s most recent financial statements.
- If the answer to this question was YES, provide full details.

9. Was any consideration given by the Head Entity other than the issue or transfer of its securities to the person(s) from whom the Affected Entity’s securities were acquired?

Yes/No

10. Does any member of the Family created by the corporate consolidation the subject of this application/request have an outstanding tax liability to the Commissioner of State Revenue?

Yes/No

- If the answer to this question is YES, provide full details.

11. Are the acquisitions the subject of this application/request associated with the avoidance or reduction of duty on another transaction, transfer or acquisition?

If the answer to this question is YES, provide full details.

Yes/No

IMPORTANT

A person who provides information to the Commissioner knowing it to be false or misleading in a material particular commits an offence under the *Taxation Administration Act 2003*. The penalty for the offence is:

- a) \$20,000 and
- b) three times the amount of duty that was avoided or might have been avoided if the false or misleading information had been accepted as true.

DECLARATION

I _____
of _____

Telephone () _____

the person making this application or request, do hereby declare that the information contained in this application is, to the best of my knowledge and belief, true, accurate and complete in every particular.

Official capacity in which application is made _____

Dated this _____ day of _____ 20 _____

Signature _____

CONTACT THE OFFICE OF STATE REVENUE

This form can be lodged electronically, as an attachment to a web enquiry, or in person.

Online: www.finance.wa.gov.au/cms/State_Revenue/I_am/Online_Services.aspx

Delivery to:

Office Office of State Revenue
200 St Georges Terrace
PERTH WA 6000

Enquiries:

Telephone (08) 9262 1100
1300 368 364
(WA country STD callers only – local call charge)

Postal address Office of State Revenue
GPO Box T1600
PERTH WA 6845

Web Enquiry www.osr.wa.gov.au/DutiesEnquiry
Website www.osr.wa.gov.au