



REVOCATION OF EXEMPTION FOR RELEVANT TRANSACTION

CHAPTER 6 OF THE *DUTIES ACT 2008* - SECTIONS 259 AND 260

PRE-TRANSACTION DECISION REQUEST UNDER SECTION 261(4)

This form is to ask the Commissioner of State Revenue if, were a transaction entered into, the Commissioner would revoke the exemption previously granted for a relevant consolidation or reconstruction transaction.

INSTRUCTIONS

Chapter 6 of the *Duties Act 2008* ('Duties Act') provides for an exemption from duty for relevant consolidation transactions and relevant reconstruction transactions. The exemption granted may be revoked in certain circumstances.

For further information and the definitions of terms used in this form, 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 requested is to be attached and numbered according to the section to which it refers. A draft of the instrument, transfer duty statement or acquisition statement relating to the proposed transaction or other matter that may trigger a revocation must accompany this request (unless the nature of the transaction is such that an instrument or statement would not be created). A copy of the instrument, transfer duty statement, acquisition statement or certificate of exemption (motor vehicles), relating to the previously exempted relevant consolidation or reconstruction transaction, must also be provided.

GENERAL REQUIREMENTS

1. Details of Proposed Transaction

(a) Purchaser/Transferee/Acquirer

Name of Person _____

OR

Name of Corporation _____

ABN _____

Capacity in which Person/Corporation acting, e.g. as trustee of a trust _____

Person/Corporation Address _____

Postcode _____

(b) Vendor/Transferor:

Name of Person _____

OR

Name of Corporation _____

ABN _____

Capacity in which Person/Corporation acting, e.g. as trustee of a trust _____

Person/Corporation Address _____

Postcode _____

2. Describe the full facts and circumstances surrounding the proposed transaction, or other circumstances relevant to this request, including the purpose(s) for which it has been carried out and details as to how it relates to the previously exempted relevant consolidation or reconstruction transaction. (Attach a letter if insufficient space)

3. Will duty be chargeable on the proposed transaction?

Yes/No

4. Details of Previously Exempted Transaction

(a) OSR Bundle ID on which exemption processed

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(b) Date of Transaction / /

(c) Nature of Transaction *(mark whichever is applicable)*

Consolidation

Reconstruction

5. Is the previously exempted transaction referred to in this request associated with the avoidance or reduction of duty on another transaction, transfer or acquisition?

Yes/No

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

6. Is the previously exempted transaction referred to in this request associated with the avoidance or reduction of tax other than duty?

Yes/No

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

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 completing this request, declare that the information contained in this form is, to the best of my knowledge and belief, true, accurate and complete in every particular.

Official capacity in which declaration is made _____

Dated ____ / ____ / ____ 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/Online_Services/Online_Services.aspx

Delivery to:		Enquiries:	
Office	Office of State Revenue 200 St Georges Terrace PERTH WA 6000	Telephone	(08) 9262 1100 1300 368 364 <small>(WA country STD callers only – local call charge)</small>
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