RELEVANT CONSOLIDATION TRANSACTION

CHAPTER 6 OF THE DUTIES ACT 2008 - SECTION 259

EXEMPTION APPLICATION UNDER SECTION 262

PRE-TRANSACTION DECISION REQUEST UNDER SECTION 261(2)

Please tick the appropriate box

If this is a pre-transaction decision request, complete this form as if the relevant acquisition had taken effect.

If the transaction to which the request relates has been entered into before the Commissioner makes a decision, the Commissioner must refuse the pre-transaction decision request.

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

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

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

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

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 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. Was any consideration for any part of this consolidation provided by a person who was not a member of the Family formed by the consolidation?  

    If YES, provide full details, including whether the consideration was a loan that is to be repaid.  

   Yes/No

11. 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?  

    If YES, provide full details.  

   Yes/No

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

    If YES, provide full details.  

   Yes/No

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**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 __________________________________________________________

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