



## RELEVANT CONSOLIDATION AND RECONSTRUCTION TRANSACTIONS

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

**NOTICE OF NOTIFIABLE EVENT** UNDER SECTION 264

### INSTRUCTIONS

Chapter 6 of the *Duties Act 2008* ('Duties Act') provides for an exemption from duty in respect of relevant consolidation transactions and relevant reconstruction transactions. Where an exemption has been granted, you must lodge a notice if a *notifiable event* occurs within three years after the date of the exempted transaction.

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](http://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 copy of the instrument, transfer duty statement, acquisition statement or certificate of exemption (motor vehicles) in relation to which the exemption was granted must also be provided.

### GENERAL REQUIREMENTS

**1. Details of previously exempted transaction**

(a) **OSR Bundle ID** on which exemption processed \_\_\_\_\_

(b) **Date of transaction**      /      /

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

Consolidation            Reconstruction     

**(d) Parties**

(i) **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 \_\_\_\_\_

(ii) 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 Notifiable Event**

(a) Date event occurred \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
 (b) Controlling Entity \_\_\_\_\_  
 (c) Major Holder (if applicable) \_\_\_\_\_  
 (d) Type of event : (mark whichever is applicable)

(i) The Controlling Entity is being wound up and did not have a Major Holder when the winding up began

*Provide an attachment showing details of the ownership of the Controlling Entity immediately before the winding up began*

OR

(ii) The Controlling Entity has ceased to directly or indirectly:  
 - hold more than 50% of the securities of a member of the transaction group; or   
 - control more than 50% of the maximum number of votes that may be cast at a general meeting of a member of the transaction group;

At the time this occurred, did the member of the transaction group hold any dutiable property, vehicle licence or interest in another entity that was transferred or acquired Yes/No under the relevant transaction?

*If yes, provide an attachment with full details of property or interest held*

OR

(iii) The Controlling Entity was previously wound up, and had a Major Holder when the winding up began, and the Major Holder has ceased to directly or indirectly:  
 - hold more than 50% of the securities of a member of the transaction group; or   
 - control more than 50% of the maximum number of votes that may be cast at a general meeting of a member of the transaction group;

At the time this occurred, did the member of the transaction group hold any dutiable property, vehicle licence or interest in another entity that was transferred or acquired Yes/No under the relevant transaction?

*If yes, provide an attachment with full details of property or interest held*

OR

(iv) Where entities were members of a family because their securities were stapled, those securities have ceased to be stapled.

(e) Responsible person(s): (Complete one or more as applicable)

(i) Director(s) of Corporation \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

(ii) Trustee of unit trust scheme \_\_\_\_\_

(iii) Directors of corporate trustee of unit trust scheme \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(iv) Controlling Entity \_\_\_\_\_

(v) Major Holder \_\_\_\_\_

(vi) Transaction group member \_\_\_\_\_

(vii) Entities whose securities have ceased to be stapled \_\_\_\_\_

\_\_\_\_\_

3. Describe the full facts and circumstances surrounding the notifiable event, as disclosed in question 2. You should also provide copies of all relevant documents.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**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 notice, do hereby 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**

**Online** [www.finance.wa.gov.au/cms/State\\_Revenue/Online\\_Services/Online\\_Services.aspx](http://www.finance.wa.gov.au/cms/State_Revenue/Online_Services/Online_Services.aspx)

<b>Office</b>	Office of State Revenue 200 St Georges Terrace PERTH WA 6000	<b>Telephone</b>	(08) 9262 1100 1300 368 364 (WA country STD callers only – local call charge)
<b>Postal address</b>	Office of State Revenue GPO Box T1600 PERTH WA 6845	<b>Web Enquiry</b>	<a href="http://www.osr.wa.gov.au/DutiesEnquiry">www.osr.wa.gov.au/DutiesEnquiry</a>
		<b>Website</b>	<a href="http://www.osr.wa.gov.au">www.osr.wa.gov.au</a>