



TRANSFER DUTY STATEMENT

DUTIES ACT 2008

ACQUISITION OF AN AUTHORISATION OR ENTITLEMENT

UNDER THE FISH RESOURCES MANAGEMENT ACT 1994

This form must only be used in respect of a dutiable transaction over a business licence that is an authorisation or entitlement under the *Fish Resources Management Act 1994* (FRMA). For further information regarding the assessing practices relating to this type of transaction, please refer to [Commissioner's Practice DA 11](#) which is available on the website at www.osr.wa.gov.au

TO THE COMMISSIONER OF STATE REVENUE:

1. I/We _____

 of _____

declare that I/we are the persons liable to pay duty in respect of a dutiable transaction involving a business licence that is an authorisation or entitlement under the FRMA. Further, this transaction has not been effected or evidenced by an instrument in hard copy form.

(Show details of the authorisation or entitlement acquired on Schedule 1 to this Transfer Duty Statement).

2. The names and addresses of the holders of the authorisation or entitlement from whom the acquisition was made are:

a) Name _____
 Address _____

b) Name _____
 Address _____

3. The acquisition occurred on _____ / _____ /20_____

4. This Transfer Duty Statement relates to: (Please mark whichever applies)	Yes	No
a) A sale to me of an authorisation, or units of entitlement, for which no written contract exists (Fisheries Department Application T1 or T2);	<input type="checkbox"/>	<input type="checkbox"/>
b) An increase in my entitlement associated with a decrease of the entitlement of another person (V2);	<input type="checkbox"/>	<input type="checkbox"/>
c) A transfer of units of entitlement to me as lessee under a lease, profit sharing or other similar temporary agreement (T2 or T3);	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No

- d) A transfer of units of entitlement back to me as lessor upon expiry of a lease etc (T2);
- e) A transfer of units of entitlement to me, for no consideration, to be held on behalf of a third party who is considered to be the beneficial owner of the units (T2); or
- f) Other (provide full details) _____

5. Is the authorisation or entitlement to be held by me on behalf of another person?

If YES, who is that person?

Name _____

Address _____

6. Was the person from whom the authorisation or entitlement acquired, holding it on behalf of another person?

If YES, who was that person?

Name _____

Address _____

7. Was the beneficial ownership of chattels also acquired?
If YES, show details in schedules 1 and 2 as appropriate, or provide any relevant documents.

8. Was any consideration paid or payable in respect of the acquisition?
If YES the consideration comprised:

- (i) Cash \$ _____
- (ii) Amount of any liabilities assumed \$ _____
- (iii) Any other consideration \$ _____
- Total consideration \$ _____

DECLARATION

I/We do solemnly and sincerely declare that the answers and information, which I/we have given in this Transfer Duty Statement, including Schedules 1 and 2, are true, complete and correct.

Signature _____ Date / / _____

Signature _____ Date / / _____

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.

CONTACT THE OFFICE OF STATE REVENUE

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

Office	Office of State Revenue 200 St Georges Terrace PERTH WA 6000	Telephone	(08) 9262 1100 1300 368 364 (WA country STD callers only – local call charge)
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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



Government of **Western Australia**
 Department of **Finance**
 Office of **State Revenue**

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SCHEDULE 1 – DUTIABLE PROPERTY

Authorisation or Entitlement (include full details as to the type of licence, including the licence number and share acquired, e.g. half)	Value \$
Aggregate Value of Property on which Duty is Chargeable	\$

