



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 UNDER SECTION 261(2) OR (3)

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

- a) whether the proposed relevant transaction would, if entered into, be exempted; or
- b) whether, if the proposed relevant transaction were entered into and exempted, the exemption would be revoked under section 265.

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 herein, 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 relating to (firstly) the acquisition of the securities of the Affected Entity by the Head Entity and (secondly) the acquisition of securities of the Head Entity by the former security holders of the Affected Entity, being the consideration for the first mentioned acquisition, (or drafts thereof in the case of a pre-transaction decision request) must accompany this application or 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 _____

ABN _____ 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.

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

Name _____ Interest held _____

Name _____ Interest held _____

Name _____ Interest held _____

Name _____ Interest held _____

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

Name _____ Interest held _____

Name _____ Interest held _____

Name _____ Interest held _____

Name _____ Interest held _____

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

Name _____ Interest held _____

Name _____ Interest held _____

Name _____ Interest held _____

Name _____ Interest held _____

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

Name _____ Interest held _____

Name _____ Interest held _____

Name _____ Interest held _____

Name _____ Interest held _____

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

8. Was the acquisition made solely for the purpose of the formation of a Family by the interposition of an entity ('Head Entity') between another entity ('Affected Entity') and the holders of the Affected Entity's securities? Yes/No

9. Did the Head Entity, immediately before its acquisition of the securities of the Affected Entity, hold or enter into any agreement to acquire any dutiable property, a vehicle, or an interest in another entity? 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.

10. 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

11. Were the Head Entity's securities issued or transferred only to those persons that held securities of the Affected Entity immediately before the securities of the Affected Entity were acquired by the Head Entity? Yes/No

12. Do the persons to whom the Head Entity's securities were issued or transferred hold those securities in the same proportion as they previously held the securities of the Affected Entity? Yes/No

13. Does any member of the Family created by the corporate consolidation have an outstanding tax liability to the Commissioner of State Revenue? Yes/No

- If the answer to this question is YES, provide full details.
- Provide a diagrammatic profile of the structure of the Family, including any subsidiaries of the Affected Entity.

14. Is either of the acquisitions the subject of this application/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.

15. Is either of the acquisitions the subject of this application/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 making this application or request, do hereby declare that the information contained herein 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 _____

Delivery to:

Office Office of State Revenue
 Plaza Level
 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

Facsimile

(08) 9226 0834

Web enquiry

www.osr.wa.gov.au/DutiesEnquiry

Website

www.osr.wa.gov.au