



RELEVANT RECONSTRUCTION TRANSACTION

CHAPTER 6 OF THE *DUTIES ACT 2008*, SECTION 260

Please tick the appropriate box

EXEMPTION APPLICATION UNDER SECTION 262

Date transaction was entered into _____ / _____ / _____

PRE-TRANSACTION DECISION REQUEST

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) Section 261(2) - whether the proposed relevant transaction would, if entered into, be exempted.
- b) Section 261(3) - 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 in respect of certain transactions, transfers or acquisitions made between members of a Family.

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 instrument or completed transfer duty statement or acquisition statement (or draft thereof in the case of a pre-transaction decision request) must accompany this application or request.

GENERAL REQUIREMENTS

1. **Details of Transferor** *Note: If there is more than one transferor, please provide a schedule.*

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 Transferee

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 _____

3. Describe the full facts and circumstances surrounding the transaction, transfer or acquisition, including the purpose(s) for which it has been carried out.

4. Description of property being transferred (attach a schedule if insufficient space)	Consideration \$	Unencumbered Value \$	Location (State)

- If the property includes land or mining tenements, provide a copy of the title.
- If the property includes motor vehicles, provide a schedule containing the make and model of the vehicle, the licence plate number of the vehicle, the dutiable value of the vehicle and the purchase price (if applicable) of the vehicle.
- If the property includes an interest in a corporation, unit trust scheme, joint venture or partnership, specify the percentage interest being transferred and provide a copy of the trust deed, joint venture or partnership agreement together with the most recent financial statements.
- Provide independent valuations of the property (if any have been prepared).

5. **Were the transferor and transferee, at the time of the relevant transaction, transfer or acquisition, members of a 'family'?**

Yes/No

Provide a diagrammatic profile of the structure of the family of which the transferor and transferee are members, including:

- a) The date of incorporation/establishment of each corporation/unit trust scheme and
- b) The percentage of ownership between each corporation/unit trust scheme.

6. **Was the dutiable property, vehicle or interest in an entity, immediately before the transaction, transfer or acquisition, held subject to a discretionary trust?**

Yes/No

7. **Did the transaction, transfer or acquisition result in the dutiable property, vehicle or interest in an entity being held subject to a discretionary trust?**

Yes/No

8. **Does any member of the family have an outstanding tax liability to the Commissioner of State Revenue?**

Yes/No

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

9. **Is the transaction, transfer or acquisition the subject of this application or 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.

10. **Is the transaction, transfer or acquisition the subject of this application or 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.

11. **Additional supporting information (please tick when all relevant information is provided)**

- Provide a complete set of the transferor's most recent financial statements (audited if they are required to be audited). If the transferor is relieved from the requirement to prepare financial statements by ASIC Class Order CO 98/1418, please provide a recent set of the financial statements for the consolidated group and a copy of the Deed of Cross Guarantee lodged with ASIC for the group.
- Confirm if there are any material differences since the financial statements were prepared and provide details of those differences.
- Provide copies of the most recent share or unit registers of the transferor and transferee and all members of the family. Where a share or unit is not held beneficially, provide documentary evidence of the beneficial ownership. Where an entity has multiple classes of shares, provide extracts from the corporation charter, articles of association or constitution showing the rights for each class of shares.
- Provide a copy of the Deed establishing a Unit Trust Scheme, together with any amendments (where applicable). Where an entity has multiple classes of units, provide details and evidence of the rights attached to each class of units.
- Provide the instrument or completed transfer duty statement or acquisition statement (or draft thereof in the case of a pre-transaction decision request).

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
