



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, a requirement exists to lodge a notice relating to a notifiable event that occurs within three years after the date of the exempted transaction.

For further information 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 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

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;

OR

(iii) The Controlling Entity is being wound up having 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;

OR

(iv) Entities were members of a family because of the stapling of their securities, and 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. Did the cessation described in 2(d)(ii) or (iii) above result from:

- (a) the winding up of a member of the transaction group other than the Controlling Entity; or Yes/No
- (b) a relevant transaction that is the subject of a Connected Entity exemption application; or
- (c) an acquisition that is the subject of an Application to the Commissioner for determination of liability, or an Acquisition Statement, under the Landholder Duty provisions of the Duties Act.

4. Describe the full facts and circumstances surrounding the notifiable event. Provide copies of 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 herein 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 _____

Delivery to:

Office Office of State Revenue
Plaza Level
200 St Georges Terrace
PERTH WA 6000

Postal address Office of State Revenue
GPO Box T1600
PERTH WA 6845

Enquiries:

Telephone (08) 9262 1100
1300 368 364
(WA country STD callers only
– local call charge)

Facsimile (08) 9226 0834

Web enquiry www.osr.wa.gov.au/DutiesEnquiry

Website www.osr.wa.gov.au
