



REVOCATION OF EXEMPTION FOR RELEVANT TRANSACTION

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

PRE-TRANSACTION DECISION REQUEST UNDER SECTION 261(4)

for the Commissioner to decide whether, if a transaction were entered into, the Commissioner would revoke the exemption previously granted for a relevant consolidation or reconstruction transaction.

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. The exemption granted may be revoked in certain circumstances where a later transaction is entered into.

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 draft of the instrument, transfer duty statement or acquisition statement relating to the proposed transaction must accompany this request (unless the nature of the transaction is such that an instrument or statement would not be created). A copy of the instrument, transfer duty statement, acquisition statement or certificate of exemption (motor vehicles), relating to the previously exempted relevant consolidation or reconstruction transaction, must also be provided.

GENERAL REQUIREMENTS

1. Details of Proposed Transaction:

(a) Purchaser/Transferee/Acquirer:

Name of Person _____

OR

Name of Corporation _____

ABN _____ Date of Incorporation ____ / ____ / ____ State of Registration _____

Capacity in which Person/Corporation acting e.g. as trustee of a trust _____

Person/Corporation Address _____

Postcode _____

(b) Vendor/Transferor:

Name of Person _____

OR

Name of Corporation _____

ABN _____ Date of Incorporation ____ / ____ / ____ State of Registration _____

Capacity in which Person/Corporation acting e.g. as trustee of a trust _____

Person/Corporation Address _____

Postcode _____

2. Describe the full facts and circumstances surrounding the proposed transaction, including the purpose/s for which it has been carried out and details as to how it relates to the previously exempted relevant consolidation or reconstruction transaction. (Attach a letter if insufficient space)

3. Will duty be chargeable on the proposed transaction?

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Yes/No

4. Details of Previously Exempted Transaction

(a) OSR bundle ID on which exemption processed

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(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 _____

5. Is the previously exempted transaction referred to in this 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.

6. Is the previously exempted transaction referred to in this 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 completing this 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 declaration is made _____

Dated ____ / ____ / ____ 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