

Landholder Duty – Acquisition Statement

Section 87 Duties Act 1999 (ACT)

PLEASE NOTE THAT GIVING FALSE OR MISLEADING INFORMATION IS A SERIOUS OFFENCE.

Under Part 3.4 section 338 (Giving false or misleading information) of the Criminal Code 2002, the maximum level of punishment is 100 penalty units and/or imprisonment for 1 year.

1. Acquirer's details*

Date of the acquisition: __/__/____

Was a beneficial interest acquired? Yes No (If not beneficially acquired, provide details):

Percentage of interest acquired: ____% Percentage of interest prior to acquisition: ____%

Acquirer is a: Individual Company Trustee Unit Trust

(If individual) DOB: __/__/____

(If trust) Type of trust (tick all that apply):

Unit Trust Discretionary Fixed Bare Other : _____

Who acquired the interest? (include ACN/ABN of company/trust if applicable):

How was the acquisition made? (purchase, gift, alteration of right attached to a share, transfer by will, etc.):

For examples of ways in which an acquisition can be made, see section 84 of the Duties Act.

Contact details for person that acquired the interest:

Address line 1: _____

Address line 2: _____

Suburb: _____ State: _____ Postcode: _____

Phone: _____ Email: _____

* For the purpose of this form, the acquirer is the individual or entity that has acquired a relevant interest or a further interest in an ACT landholder.

2. Associated transactions

Was this an associated transaction? (See enclosed document regarding the definition of associated persons under the Duties Act) Yes No (If No, go to Question 3: 'Exemptions')

Percentage of interest acquired: ____% Percentage of interest held prior to acquisition: ____%

In whose name were the shares or units acquired?

(include ACN/ABN of company): _____

Relationship to above acquirer: _____

How was the acquisition made? (purchase, gift, alteration of right attached to a share, transfer by will, etc.):

For examples of ways in which an acquisition can be made, see section 84 of the Duties Act.

Contact details for associated person/s:

Address line 1: _____

Address line 2: _____

Suburb: _____ State: _____ Postcode: _____

Phone: _____ Email: _____

For other associated persons, provide contact details on a separate page.

3. Exemptions

Was the acquisition(s) subject to an exemption under the Duties Act? Yes No (If No, go to Question 4a: 'Details of landholder')

Under what section of the Duties Act was the acquisition(s) exempt? _____

If yes, provide details and attach copies of relevant documents to support your claim.

Was the acquisition made as the result of a (please tick): Will Intestacy

Details: _____

General exemption for landholder duty can be found in the Duties Act:

Chapter 3 Part 3.7 Exemptions—ch 3 transactions: Section 115H to section 115L

Chapter 11 Part 11.1 Exemptions from duty—general: Section 230 to 232D

Chapter 11 Part 11.2 Exemptions from duty—certain personal relationships: Section 232E to 232I

4a. Details of landholder

I have acquired an interest in a landholder: Yes No

Percentage of interest acquired: ____% Percentage of interest held prior to acquisition: ____%

Is the landholder a private company or unit trust: Company Unit Trust

Name of Company/Trustee: _____

(If trust) Type of trust (tick all that apply): Unit Trust Discretionary Fixed Bare

(If trust) Date trust commenced: __/__/____

(If trust) Identify the name and DOB of all beneficiaries and class of beneficiaries:

ABN/ACN (if applicable): _____

Address line 1: _____

Address line 2: _____

Suburb: _____ State: _____ Postcode: _____

Phone: _____ Email: _____

How is the acquirer linked to the landholder?:

Has the acquirer previously acquired any interest in the landholder over the three years prior to the relevant acquisition? Yes (provide details below) No

4b. Details of any ACT property held by the above landholder

Particulars of property held at the time of the relevant acquisition (Address/Suburb-Section-Block-Unit):

Total unencumbered value of all ACT property at the date of the relevant acquisition (please provide relevant documentation to support your claim. Note the unencumbered value is not the unimproved value of the land contained on the rates notice. Refer to the Duties Act):

Does the relevant acquisition create an interest in any other landholders with land in the ACT?

Yes No (If yes, complete this page again for each landholder)

5a. Linked entities

Are there any linked entities? (See Duties Act s 81) Yes No (If No, go to Question 6: 'Prior notification and duties paid')

Name of the linked entity: _____

How is the entity related to the landholder: _____

Percentage of interest held directly or indirectly in the landholder: _____ %

Name of the linked entity: _____

How is the entity related to the landholder: _____

Percentage of interest held directly or indirectly in the landholder: _____ %

(If there are any other linked entities, provide further details on a separate page to be included with this statement)

5b. Calculation of interest

Total % of interest = % of interest in relevant acquisition + % of interest held by associated persons' acquisition

The total amount of interest held in all ACT property as at the date of the relevant acquisition, including aggregated interests from any associated persons: _____ %

6. Declaration

Details of the person completing this statement:

Name: _____

Relationship to person/s acquiring interest: _____

Address line 1: _____

Address line 2: _____

Suburb: _____ State: _____ Postcode: _____

Phone: _____ Email: _____

Please complete the appropriate declaration:

I _____ (individual) declare and affirm all the information and supporting documentation provided is true and correct.

I _____ (name) am the interest acquirer's authorised agent/solicitor. The information and supporting documentation provided is information provided to me by the applicant.

Signature: _____ Date: __/__/____

8. Documents for taxpayer to include:

Please provide any further documents that will assist the ACT Revenue Office with assessing your liability for landholder duty.

Documents of identity for individuals:

- Driver's licence;
- Birth Certificate;
- Passport;
- Medicare Card.

Please note: documents are for identification and data entry purposes only. Information retained by the ACT Revenue Office will not be disclosed except when required under an Australian law, or a court or tribunal order.

Examples of other documents to include:

If there is a company (including linked entities):

- Constitution of the company
- Copy of the certificate of incorporation
- Complete copy of the memorandum and articles of association
- Copy of company share register from the date of acquisition to the present

If there are any trusts (including linked entities):

- Copy of the trust deed and any amending deeds
- For unit trusts, a copy of the unit register from date of establishment to the present

If claiming an exemption for a deceased estate:

- A copy of the will, codicils, letters of administration, probate orders
- Full copy of any court orders (if relevant)
- Copy of ASIC Form 484 share transfer form

General

- Valuation information to support the unencumbered value of all ACT property held by landholdings
- Financial statements of any landholder, linked entities and discretionary trusts (including companies and private unit trusts) from the date of the acquisition to present

This is intended as a guide only. Please provide copies of all documents in your possession relating to the relevant acquisition that would assist the ACT Revenue Office with assessing landholder duty.

Please be aware that this Office may require further information and documentation regarding the information provided in this statement.