



## Corporate Reconstruction authorised representative declaration

This form should be used where a member of a group of corporations (**the corporation**) is seeking that duty not be charged on a corporate reconstruction transaction under section 232A(1) of the *Duties Act 1999*.

The corporation must make the declarations on this form after ensuring all the information in the corporation's application under section 232A(1) of the *Duties Act 1999* is true, correct and accurate

|   |  |
|---|--|
| Name of the Corporation   |  |
| Name of Solicitor and firm or Agent and Agent's firm                                |  |
| Date of Execution of Grant, Transfer or Agreement, whichever is earlier (if known): |  |

### Property details

|        |  |         |  |       |  |      |  |
|--------|--|---------|--|-------|--|------|--|
| SUBURB |  | SECTION |  | BLOCK |  | UNIT |  |
|--------|--|---------|--|-------|--|------|--|

For additional properties subject to the corporate reconstruction please attach an annexure to this declaration.

- I.....from.....am the authorised representative the corporation which is seeking that duty not be charged on a corporate reconstruction transaction under section 232A(1) of the *Duties Act 1999*.
- I declare that the information provided in the corporation's application under section 232A(1) of the *Duties Act 1999* mentioned above is true, correct and complete

I understand that:

- the corporation must keep all records necessary to enable its tax liability under a tax law, including under the *Duties Act 1999*, to be properly assessed, including records in support of this application;
- the corporation must make and/or keep these records in such a way that they correctly record and explain the matters, transactions, acts or operations to which they relate; are not wholly or partly illegible, indecipherable or incapable of being identified; and can be displayed and printed out or otherwise reproduced in legible form;
- the corporation must not alter, deface, mutilate, falsify, damage, remove, conceal or destroy any records (whether wholly or partly);
- the corporation must not do or omit to do any other act or thing to any record with the intention of deceiving or misleading the Commissioner for ACT Revenue or any other tax officer; hindering or obstructing the investigation of a tax offence; hindering or obstructing the Commissioner for ACT Revenue or any other tax officer (otherwise than in the investigation of a tax offence); hindering, obstructing or defeating the administration, execution or enforcement of a tax law; or defeating the purposes of a tax law;
- the corporation must keep these records in such a way that it is able to be readily produced to the Commissioner for ACT Revenue if the Commissioner requires its production;
- the corporation must keep these records in English;
- the corporation must keep these records for a period of five years from the date the record was made or obtained; or from the date of completion of the transaction or act to which the record relates - whichever is the later; and
- failing to do each of these things is an offence under Part 8 of the *Tax Administration Act 1999*.

|         |       |
|---------|-------|
| SIGNED: | DATE: |
|---------|-------|

**GIVING FALSE OR MISLEADING INFORMATION IS A SERIOUS OFFENCE** (*Criminal Code 2002*)

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