



Grant or surrender of an easement

Questions to determine eligibility to self-assess the transaction

Grant of easement

1	Is the transaction between arm's length parties? ¹	Yes <input type="checkbox"/>
		No <input type="checkbox"/> <i>not eligible for self assessment</i>
2	Has consideration (other than nominal consideration) ² been paid or agreed to be paid for the grant of an easement? (See CP DA 22)	Yes <input type="checkbox"/>
		No <input type="checkbox"/> <i>not eligible for self assessment</i>
3	Is one of the parties a government authority?	Yes <input type="checkbox"/>
		No <input type="checkbox"/> <i>not eligible for self assessment</i>
4	Is one of the parties a provider of utility services?	Yes <input type="checkbox"/>
		No <input type="checkbox"/> <i>not eligible for self assessment</i>
5	Where no consideration or nominal consideration was paid, do you have written evidence to confirm this represents the fair market value of the easement? (See CP DA 22).	Yes <input type="checkbox"/>
		No <input type="checkbox"/> <i>not eligible for self assessment</i>

Name of grantor(s):	_____
Name of grantee(s):	_____
Signature of taxpayer(s)/agent:	_____

¹ Arm's length parties make an agreement independently of each other and are not related. Examples of where the parties are related or not otherwise dealing at arm's length include parties who are related by blood, marriage, co-ownership or prior business relationship; related corporations, as defined in the *Corporations Act 2001*; partners in a partnership; participants in the same joint centre; trustees of trusts which have common beneficiaries; and transfers of dutiable property of less than 100% interest.

² A payment that may be less than the actual value, to validate the terms of the agreement.

Surrender of easement

1	Is the transaction between arm's length parties? ³	Yes <input type="checkbox"/>
		No <input type="checkbox"/> <i>not eligible for self assessment</i>
2	Has consideration (other than nominal consideration) ⁴ been paid or agreed to be paid for the surrender of an easement? (See CP DA 22)	Yes <input type="checkbox"/>
		No <input type="checkbox"/> <i>not eligible for self assessment</i>
3	Is one of the parties a government authority?	Yes <input type="checkbox"/>
		No <input type="checkbox"/> <i>not eligible for self assessment</i>
4	Is one of the parties a provider of utility services?	Yes <input type="checkbox"/>
		No <input type="checkbox"/> <i>not eligible for self assessment</i>
5	Where no consideration or nominal consideration was paid, do you have written evidence to confirm this represents the fair market value of the easement? (See CP DA 22).	Yes <input type="checkbox"/>
		No <input type="checkbox"/> <i>not eligible for self assessment</i>

Name of grantor(s):	
Name of grantee(s):	
Signature of taxpayer(s)/agent:	

³ Arm's length parties make an agreement independently of each other and are not related. Examples of where the parties are related or not otherwise dealing at arm's length include parties who are related by blood, marriage, co-ownership or prior business relationship; related corporations, as defined in the *Corporations Act 2001*; partners in a partnership; participants in the same joint centre; trustees of trusts which have common beneficiaries; and transfers of dutiable property of less than 100% interest.

⁴ A payment that may be less than the actual value, to validate the terms of the agreement.