



## Relevant Reconstruction Transaction

### Apply for an exemption or request a ruling

Chapter 6 of the *Duties Act 2008* - section 260

Please tick the appropriate box

#### Exemption application under section 262

☐

Date transaction was entered into     /     /

#### Pre-transaction decision request under section 261(2)

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If this is a pre-transaction decision request, please complete this form as if the transaction, transfer or acquisition had taken effect.

If the transaction to which the request relates has been entered into before the Commissioner makes a decision, the Commissioner must refuse the pre-transaction decision request.

### Instructions

Chapter 6 of the *Duties Act 2008* (Duties Act) provides for an exemption from duty for certain transactions, transfers or acquisitions made between members of a *family*.

For further details about the exemption, refer to the Duties Act and the [‘Duty Exemption – Entity Restructuring’](#) fact sheet, available from the website.

**Complete all sections of this form. Attach any additional supporting information that is requested.**

**The agreement, deed, completed transfer duty statement or acquisition statement (or draft in the case of a pre-transaction decision request) must accompany this application or request.**

### General requirements

#### 1. Details of Transferor *Note: If there is more than one transferor, please provide a schedule.*

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 Transferee**

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 \_\_\_\_\_

**3. Describe the full facts and circumstances surrounding the transaction, transfer or acquisition. This description should explain what the transaction is intended to achieve. If it is part of a broader arrangement, disclose full details, along with the role this transaction plays in the arrangement.**

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| 4. | Description of property in WA being transferred<br>(attach a schedule if insufficient space) | Consideration<br>\$ | Unencumbered<br>Value \$ |
|----|--|---------------------|--------------------------|
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|    |  |                     |                          |
|    |  |                     |                          |
|    |  |                     |                          |
|    |  |                     |                          |

- If the property includes motor vehicles, provide a schedule containing the make and model, the licence plate number and the dutiable value of the vehicle. This is needed to ensure the exemption can be claimed at the Department of Transport.
- If the property includes an interest in a corporation, unit trust scheme or joint venture, set out the percentage interest being transferred. You must also provide a copy of the trust deed or joint venture agreement together with the most recent financial statements.

5. **Were the transferor and transferee, at the time of the relevant transaction, transfer or acquisition, members of a *family*?**

Yes/No

Provide a structure diagram of the family including the percentage of ownership between each corporation/unit trust scheme.

If there have been any changes to the structure between the time of the relevant transaction and the date of this application, please provide a current structure diagram.

6. **Was the dutiable property, vehicle or interest in an entity, immediately before the transaction, transfer or acquisition, held subject to a trust (including a unit trust)?**

Yes/No

If YES, please provide details of the trust and a copy of the trust deed.

7. **Did the transaction, transfer or acquisition result in the dutiable property, vehicle or interest in an entity being held subject to a trust (including a unit trust)?**

Yes/No

If YES, please provide details of the trust including a copy of the trust deed.

8. **Was any part of the consideration for the transaction provided by a person that is not a member of the family?**

Yes/No

If YES, please provide full details, including whether the consideration was provided as a loan.

9. **Does any member of the family have an outstanding tax liability to the Commissioner of State Revenue?**

Yes/No

If YES, please provide full details.

10. **Is the transaction, transfer or acquisition the subject of this application or request associated with the avoidance or reduction of duty on another transaction, transfer or acquisition?**

Yes/No

If YES, please provide full details.

11. **Will the transaction, transfer or acquisition the subject of this application or request result in any reduction of tax other than duty?**

Yes/No

If YES, please provide full details.

12. **Additional supporting information (tick when all relevant information is provided)**

Yes/No

- Provide a complete set of the transferor's most recent financial statements (audited if they are required to be audited). If the transferor is relieved from the requirement to prepare financial statements by ASIC Class Order CO 98/1418, please provide a recent set of the financial statements for the consolidated group and a copy of the Deed of Cross Guarantee lodged with ASIC for the group.
- Confirm if there are any material differences since the financial statements were prepared and provide details of those differences.
- Provide copies of sufficient share or unit registers to establish that the transferor and transferee are members of a *family*. You should disclose where a share or unit is not held beneficially, and provide documentary evidence of the beneficial ownership.
- If a share register is provided for a corporation with multiple classes of shares, you must include the constitution of the corporation, including full details of the rights attached to each class.
- Provide a copy of the Deed establishing each Unit Trust Scheme that is a party to the transaction, or which is required to establish that the parties are members of a *family*, together with any amendments (where applicable). If an entity has multiple classes of units, provide details and evidence of the rights attached to each class of units.
- Provide the agreement, deed, transfer duty statement or acquisition statement (or draft in the case of a pre-transaction decision request).

## 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 making this application or request, declare that the information contained in this application/request is, to the best of my knowledge and belief, true, accurate and complete in every particular.

Official capacity in which application is made \_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_\_

Signature \_\_\_\_\_

### Contact RevenueWA

**Online** [www.wa.gov.au/organisation/departments-of-finance/duties-online-services](http://www.wa.gov.au/organisation/departments-of-finance/duties-online-services)

**Web enquiry** [www.osr.wa.gov.au/DutiesEnquiry](http://www.osr.wa.gov.au/DutiesEnquiry) **Website** [WA.gov.au](http://WA.gov.au)

**Office** 200 St Georges Terrace  
Perth WA 6000 **Phone** (08) 9262 1100

**Postal** GPO Box T1600  
Perth WA 6845 1300 368 364  
(WA country landline callers)