



## Relevant Consolidation Transaction

Chapter 6 of the *Duties Act 2008*

Chapter 6 of the Duties Act provides for an exemption from landholder duty where acquisitions in a landholder are made solely for a corporate consolidation.

See information relevant consolidation and reconstruction transactions on our website at [www.wa.gov.au/government/publications/duties-fact-sheet-entity-restructuring-exemption](http://www.wa.gov.au/government/publications/duties-fact-sheet-entity-restructuring-exemption).

### When to use this form

**Tick to indicate whether you are using this form to:**

- ☐ apply for an exemption
- ☐ request a ruling on whether an exemption will apply to a proposed transaction.

If this is a request for a ruling, complete this form as if the relevant 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 request.

### How to lodge this form

If this is a pre-transaction decision request, provide the completed draft acquisition statements for both steps of the consolidation (if more than one acquisition occurred).

Lodge through your [Online Services Portal](#) account to record and track your correspondence with us. If you don't have an account, see [how to create one](#).

If you can't lodge this form through the Online Services Portal, attach it to a [web enquiry](#).

### Details of affected entity

<b>Corporation</b>	Name		ACN	
	Incorporation date		State of registration	
<b>Unit trust scheme</b>	Name		Establishment date	
	Trustee name		ACN	
Address/registered office				

Details of head entity				
Corporation	Name		ACN	
	Incorporation date		State of registration	
Unit trust scheme	Name		Establishment date	
	Trustee name		ACN	
Address of corporation/trustee				

Security holders			
<p>Attach a schedule if there is insufficient space. Also provide extracts from the registers of shareholders or unit holders, or Company Extracts and/or Change to Company Details (form 484) as appropriate from ASIC, as at the relevant times. If the affected entity or head entity has multiple classes of shares or units, provide full details of the rights attached to each class of securities and a schedule showing the ownership of each class.</p>			
Holders of the affected entity's securities <u>before</u> the consolidation			
Name		Shares/units held	
Name		Shares/units held	
Name		Shares/units held	
Holders of the affected entity's securities <u>after</u> the consolidation			
Name		Shares/units held	
Name		Shares/units held	
Name		Shares/units held	
Holders of the head entity's securities <u>before</u> the consolidation			
Name		Shares/units held	
Name		Shares/units held	
Name		Shares/units held	
Holders of the head entity's securities <u>after</u> the consolidation			
Name		Shares/units held	
Name		Shares/units held	
Name		Shares/units held	

## Corporate consolidation

Describe the full facts and circumstances of the corporate consolidation, including the purposes for which it has been carried out.


Did the head entity, immediately before its acquisition of the securities of the affected entity, hold any interest in property other than cash?

☐ Yes ☐ No

Provide a complete copy of the head entity's most recent financial statements.  
If yes, provide a schedule with full details.

Was any consideration given by the head entity other than the issue or transfer of its securities to the person(s) from whom the affected entity's securities were acquired?

☐ Yes ☐ No

Was any consideration for any part of this consolidation provided by a person who was not a member of the Family formed by the consolidation?

☐ Yes ☐ No

If yes, provide a schedule with full details, including whether the consideration was a loan that is to be repaid.

Does any member of the Family created by the corporate consolidation the subject of this application/request have an outstanding tax liability to the Commissioner of State Revenue?

☐ Yes ☐ No

If yes, provide a schedule with full details.

Are the acquisitions the subject of this application/request associated with the avoidance or reduction of duty on another transaction, transfer or acquisition?

☐ Yes ☐ No

If yes, provide a schedule with full details.

## Declaration

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.

I declare that the information contained in this application is, to the best of my knowledge and belief, true, accurate and complete in every particular.

Name		Phone	
Address			
Capacity in which declaration is made			
Signature		Date	

## Contact RevenueWA

Web enquiry	<a href="http://www.osr.wa.gov.au/DutiesEnquiry">www.osr.wa.gov.au/DutiesEnquiry</a>	Website	<a href="http://wa.gov.au">wa.gov.au</a>
Office	200 St Georges Terrace Perth WA 6000	Phone	(08) 9262 1100 1300 368 364 (WA country landline callers)
Postal	GPO Box T1600 Perth WA 6845		