



## Landholder Acquisition & Foreign Landholder Duty Declaration

Chapter 3 and 3A of the *Duties Act 2008*

Chapter 3 of the Duties Act imposes landholder duty on any relevant acquisition by a person (either solely or jointly with a related person) of an interest in a corporation or unit trust scheme that is a landholder.

See information about landholder duty and links to landholder duty forms on our website at <https://www.wa.gov.au/government/publications/landholder-duty>.

Foreign landholder duty under Chapter 3A of the Duties Act may also apply to an acquisition if the acquirer is a foreign person (a foreign individual, foreign corporation or foreign trustee) and any of the land held by the landholder is residential land.

See information about foreign landholder duty on our website at <https://www.wa.gov.au/government/publications/foreign-landholder-duty>.

When to use this form
<p><b>Tick to indicate whether you are using this form to:</b></p> <p><input type="checkbox"/> lodge an acquisition statement</p> <p><input type="checkbox"/> request a determination as to whether any liability has arisen in respect of an acquisition.</p>

How to lodge this form
<p>Lodge through your Online Services Portal account to record and track your correspondence with us. Access the Online Services Portal via <a href="#">RevenueWAConnect</a>.</p> <p>If you don't have an account, see <a href="#">how to create one</a>.</p> <p>If you can't lodge this form through the Online Services Portal, attach it to <a href="#">a web enquiry</a>.</p>

Details of interest acquired				
Entity in which the interest was acquired (the landholder)				
<b>Corporation</b>	Name		ACN	
	Incorporation date		State of registration	
<b>Unit trust scheme</b>	Name		Establishment date	
	Trustee name		ACN	
Address/registered office of landholder				
Is the landholder listed on a financial market (e.g. the ASX)?			<input type="checkbox"/> Yes <input type="checkbox"/> No	
If yes, which one?				

## Details of the person(s) who acquired the interest

If more than one person, attach a separate page providing the information below for each person acquiring an interest.

<b>Individual</b>	Name		Date of birth	
	An individual is foreign if they are not an Australian citizen, and Australian permanent resident or a New Zealand citizen holding a special category visa.			
	Indicate the person's foreign status: <input type="checkbox"/> Australian citizen <input type="checkbox"/> Australian permanent resident <input type="checkbox"/> New Zealand citizen holding a special category visa <input type="checkbox"/> None of the above			
<b>Corporation</b>	Name		ACN	
	A corporation is foreign if it is incorporated outside Australia or if foreign persons have a controlling interest.			
	Indicate the corporation's foreign status: Incorporation: <input type="checkbox"/> inside Australia <input type="checkbox"/> outside Australia Foreign persons: <input type="checkbox"/> controlling interest <input type="checkbox"/> no controlling interest			
<b>Trust</b>	Name		ACN	
	Trustee name			
	A discretionary trust is foreign if: <ul style="list-style-type: none"> <li>• it is controlled by a foreign person or</li> <li>• one or more foreign persons that are takers in default, together with their associates, hold at least 50 per cent interest in the trust</li> </ul> A trust (other than discretionary) is foreign if one or more foreign persons, together with their associates, hold beneficial interests in at least 50 per cent of the income of the trust.			
	Is the trust a foreign trust?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
Address/registered office of individual/corporation/trustee				

## Details of the acquisition

Date the acquisition occurred			
Consideration for the interest acquired	\$		
A person's interest in a landholder is equal to the percentage of surplus property of the landholder that person would receive if the landholder was wound up. If the acquisition occurred as part of a series of acquisitions (e.g. the takeover of a listed corporation) please indicate the interest held before any of the series occurred.			
Interest held by the acquirer:			
immediately before acquisition	%	immediately after acquisition	%

A person may be related to the acquirer in a number of ways, including if the person is acting in concert with them, or if the person and the acquirer obtain an interest in the landholder by way of one transaction or series of transactions. If you are unsure whether a person is related to the acquirer, please attach full details of the person and their connection with the acquirer.

Did any person who is related to the acquirer hold any interest in the landholder immediately before or after the acquisition?

Yes  No

If yes, complete the following table

Name	Foreign person?	Address	Interest before	Interest after

If the acquirer or a related person held an interest immediately before the acquisition, please complete the table below detailing when the interests were acquired and whether the landholder was entitled to land in Western Australia at the time of the acquisition.

Name	Date	% acquired	WA land held
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No

Estimate the unencumbered values of all land assets (including things fixed to land) and chattels in Western Australia to which the landholder was entitled immediately before the acquisition. This should include their pro rata entitlement to the land assets and chattels of any linked entities.

Land Assets	\$	Chattels	\$

Provide title references for all land (including mining tenements) valued above. Indicate if any of the land is residential.


Is this acquisition, or was any previous acquisition forming part of the interest now held, an exempt acquisition?

Yes  No

If yes, provide details:


## Further information required

- Provide complete financial statements for the landholder and any linked entities for the three financial years up to the date of the acquisition.
- Provide a profile of the corporate structure of the landholder and any linked entities, including the percentage of ownership between each entity. [See the website](#) for information on linked entities.
- Attach completed Duties Valuation Forms for all land (including mining tenements) held by the landholder and any linked entities immediately before the acquisition. [See the website](#) for Duties Valuation Forms.
- If the landholder and any linked entities hold shares in listed corporations or trusts, attach a schedule showing the names of the listed entities, the number of shares or units held and their value.
- Attach a schedule of all chattels held by the landholder and any linked entities immediately before the acquisition, showing their location and their unencumbered value.
- If the landholder and any linked entities have entered into any agreements to acquire or dispose of an interest in land and those agreements were uncompleted as at the date of the acquisition, provide copies of the agreements and advise whether they have since been completed.

## 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		