Transfer Duty Statement

Duties Act 2008

Acquisition of an Authorisation or Entitlement under the *Fish Resources Management Act 1994*

This form must only be used in respect of a dutiable transaction over a business licence that is an authorisation or entitlement under the *Fish Resources Management Act 1994* (FRMA). For further information regarding the assessing practices relating to this type of transaction, please see Commissioner's Practice DA 11 which is available on the website.

To the Commissioner of State Revenue:

1. I/We ______________________________

____

of ______________________________

____

declare that I/we are the persons liable to pay duty in respect of a dutiable transaction involving a business licence that is an authorisation or entitlement under the FRMA. Further, this transaction has not been effected or evidenced by an instrument in hard copy form.

(Show details of the authorisation or entitlement acquired on Schedule 1 to this Transfer Duty Statement).

2. The names and addresses of the holders of the authorisation or entitlement from whom the acquisition was made are:

a) Name ______________________________

Address ______________________________

b) Name ______________________________

Address ______________________________

3. The acquisition occurred on ____ / ____ /20____

4. This Transfer Duty Statement relates to: (Please mark whichever applies)

		Yes	No
a)	A sale to me of an authorisation, or units of entitlement, for which no written contract exists (Fisheries Department Application T1 or T2)	☐	☐
b)	An increase in my entitlement associated with a decrease of the entitlement of another person (V2)	☐	☐
c)	A transfer of units of entitlement to me as lessee under a lease, profit sharing or other similar temporary agreement (T2 or T3)	☐	☐

Yes No

d) A transfer of units of entitlement back to me as lessor upon expiry of a lease etc (T2) ☐ ☐

e) A transfer of units of entitlement to me, for no consideration, to be held on behalf of a third party who is considered to be the beneficial owner of the units (T2) or ☐ ☐

f) Other (provide full details) ______________________________

____

5. Is the authorisation or entitlement to be held by me on behalf of another person? ☐ ☐

If YES, who is that person?

Name ______________________________

Address ______________________________

6. Was the person from whom the authorisation or entitlement acquired, holding it on behalf of another person? ☐ ☐

If YES, who was that person?

Name ______________________________

Address ______________________________

7. Was the beneficial ownership of chattels also acquired?

If YES, show details in schedules 1 and 2 as appropriate, or provide any relevant documents. ☐ ☐

8. Was any consideration paid or payable in respect of the acquisition? ☐ ☐

If YES the consideration comprised:

(i) Cash $ __________

(ii) Amount of any liabilities assumed $ __________

(iii) Any other consideration $ __________

Total consideration $ __________

Declaration

I/We do solemnly and sincerely declare that the answers and information, which I/we have given in this Transfer Duty Statement, including Schedules 1 and 2, are true, complete and correct.

Signature ______________________________ Date / /

Signature ______________________________ Date / /

Privacy statement

The Commissioner of State Revenue collects personal information under the authority of the *Taxation Administration Act 2003* and the *First Home Owner Grant Act 2000* (Acts) for the purposes of administering and enforcing those Acts and the State revenue laws. The collected information is protected by the confidentiality provisions in the Acts. We will not use your information outside of revenue administration purposes or share your information without your consent except in circumstances required or authorised by law.

See www.wa.gov.au/organisation/department-of-treasury-and-finance/revenuewa-privacy-and-personal-information for details about how your personal information is handled.

Transfer Duty Statement

Schedule 1 - Dutiable property

Authorisation or entitlement (full details of the licence type, including the licence number and share acquired, e.g. half)	**Value $**
Aggregate value of property on which duty is chargeable	**$**

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Schedule 2 – Non-dutiable property

Details	Value $
Aggregate value of property that is not chargeable with duty	**$**