Government of **Western Australia**
Department of **Treasury and Finance**
**RevenueWA**

Form
FDA23

# Relevant Consolidation and Reconstruction Transactions

# Notice of Notifiable Event

Section 264 of the *Duties Act 2008*

Chapter 6 of the Duties Act provides for an exemption from duty in respect of relevant consolidation transactions and relevant reconstruction transactions.

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

| **When to use this form** |
|---|
| Use this form to advise if a notifiable event occurs within three years after the date a transaction was exempted. |

| **How to lodge this form** | |
|---|---|
| When you lodge this form, you must include a copy of the instrument, transfer duty statement, acquisition statement or certificate of exemption for the exempt transaction. | Lodge this form by attaching the form and supporting documents to a web enquiry.<br>Alternatively, mail the form and supporting documents to us at:<br>GPO Box T1600, Perth WA 6845 |

| **Details of the previously exempted transaction** | | | |
|---|---|---|---|
| Bundle ID | | Transaction date | |
| Transaction type | ☐ consolidation ☐ reconstruction | | |
| Party names | | | |
| Transferee/Acquirer | | | |
| Transferor | | | |

| **Notifiable event** |
|---|
| Describe the full facts and circumstances surrounding the notifiable event.<br>Attach copies of relevant documents. |
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| **Details of notifiable event** | |
|---|---|
| Date event occurred | |
| Controlling entity | |
| Major holder (if applicable) | |

**Type of event**

☐ The controlling entity is being wound up and did not have a major holder when the winding up began.

*Provide an attachment showing details of the controlling entity's ownership immediately before the winding up began*

☐ The controlling entity has ceased to directly or indirectly:

- ☐ hold more than 50% of the securities of a member of the transaction group.
- ☐ control more than 50% of the maximum number of votes that may be cast at a general meeting of a member of the transaction group.

| | |
|---|---|
| At the time this occurred, did the member of the transaction group hold any dutiable property, vehicle licence or interest in another entity that was transferred or acquired under the relevant transaction? | ☐ Yes ☐ No |

*If yes, provide an attachment with full details of property or interest held*

☐ The controlling entity was previously wound up, and had a major holder when the winding up began, and the major holder has ceased to directly or indirectly:

- ☐ hold more than 50% of the securities of a member of the transaction group.
- ☐ control more than 50% of the maximum number of votes that may be cast at a general meeting of a member of the transaction group.

| | |
|---|---|
| When this occurred, did the member of the transaction group hold any dutiable property, vehicle licence or interest in another entity that was transferred or acquired under the relevant transaction? | ☐ Yes ☐ No |

*If yes, provide an attachment with full details of property or interest held*

☐ Where entities were members of a family because their securities were stapled, those securities have ceased to be stapled.

| **Responsible persons** – complete as many as applicable | |
|---|---|
| Corporation directors | |
| Unit trust scheme trustee | |
| Directors of corporate trustee of unit trust scheme | |
| Controlling entity | |
| Major holder | |
| Transaction group member | |
| Entities whose securities have ceased to be stapled | |

## 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

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

## 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.