



Relevant Reconstruction Transaction

Chapter 6 of the *Duties Act 2008*

Chapter 6 of the Duties Act provides for an exemption from duty for certain transactions, transfers or acquisitions made between certain corporations and unit trusts in a single ownership structure.

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

Tick to indicate whether you are using this form to:

- ☐ apply for an exemption: Date transaction was entered into:
- ☐ 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 proposed transaction 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

Provide a copy of the agreement, deed, completed transfer duty statement or acquisition statement (or draft if a pre-transaction decision request).

Lodge through your Online Services Portal account to record and track your correspondence with us. Access the Online Services Portal via [RevenueWAConnect](#).

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](#).

When completing this form, please provide additional details on a separate page and attach it to the application.

Details of transferor

If there is more than one transferor, please provide details on a separate schedule

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

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

Transaction, transfer or acquisition		
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, provide full details, along with the role this transaction plays in the arrangement.		
Description of WA property being transferred	Consideration	Unencumbered value
	\$	\$
	\$	\$
	\$	\$
	\$	\$
- If the property includes motor vehicles, provide a schedule containing the make, model and licence plate number for each vehicle. If submitting online please use a Microsoft Excel compatible file format for the schedule. - 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.		

Were the transferor and transferee, at the time of the relevant transaction, transfer or acquisition, members of a <i>family</i> ?	☐ 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.	
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, provide details of the trust and a copy of the trust deed.	
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, provide details of the trust and a copy of the trust deed.	
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, provide full details, including whether the consideration was provided as a loan.	
Does any member of the family have an outstanding tax liability to the Commissioner of State Revenue?	☐ Yes ☐ No
If yes, provide full details.	
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, provide full details.	
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, provide full details.	

Additional supporting documents

- Provide sufficient documentary evidence to establish that the transferor and transferee are members of a *family*. This should be in the form of share or unit registers, ASIC Extracts or foreign equivalent. You should disclose where a share or unit is not held beneficially, and provide 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).

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	www.osr.wa.gov.au/DutiesEnquiry	Website	wa.gov.au
Office	200 St Georges Terrace, Perth	Phone	(08) 9262 1100
Postal	GPO Box T1600 Perth WA 6845		1300 368 364 (WA country landline callers)

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/departments-of-treasury-and-finance/revenue-wa-privacy-and-personal-information for details about how your personal information is handled.