



Request for Ruling on Revocation of Exemption for Relevant Transaction

Chapter 6 of the *Duties Act 2008*

Chapter 6 of the Duties Act provides for an exemption from duty for relevant consolidation transactions and relevant reconstruction transactions. The exemption may be revoked in certain circumstances.

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 ask that, if a transaction were entered into, would the Commissioner revoke the exemption previously granted for a relevant consolidation or reconstruction transaction.

How to lodge this form

Provide:

- a copy of the agreement, deed, completed transfer duty statement or acquisition statement or certificate of exemption relating to the previously exempted relevant consolidation or reconstruction transaction and
- a draft of the instrument, transfer duty statement or acquisition statement relating to the proposed transaction or other matter that may trigger a revocation.

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.

Proposed transaction

Describe the full facts and circumstances surrounding the proposed transaction, or other circumstances relevant to this request, including the purpose(s) for which it has been carried out and details as to how it relates to the previously exempted relevant consolidation or reconstruction transaction.

Details of proposed transaction			
Purchaser/transferee/acquirer			
Name of corporation			
ABN		Capacity (i.e. trustee)	
or	Name of person		
Corporation/person address			
Vendor/transferor			
Name of corporation			
ABN		Capacity (i.e. trustee)	
or	Name of person		
Corporation/person address			
Will duty be chargeable on the proposed transaction?		☐ Yes ☐ No	
If yes, provide details.			

Details of the previously exempted transaction	
Bundle ID	Transaction date
Is the previously exempted transaction referred to in this request associated with the avoidance or reduction of duty on another transaction, transfer or acquisition?	☐ Yes ☐ No
If yes, provide details.	
Is the previously exempted transaction referred to in this request associated with the avoidance or reduction of tax other than duty?	☐ Yes ☐ No
If yes, provide 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 <i>Taxation Administration Act 2003</i>. 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 WA 6000	Phone	(08) 9262 1100 1300 368 364 (WA country landline callers)
Postal	GPO Box T1600 Perth WA 6845		

Privacy statement
The Commissioner of State Revenue collects personal information under the authority of the <i>Taxation Administration Act 2003</i> and the <i>First Home Owner Grant Act 2000</i> (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-and-agencies/revenue-wa/privacy-and-personal-information for details about how your personal information is handled.