



## LANDHOLDER ACQUISITION & FOREIGN LANDHOLDER DUTY DECLARATION

CHAPTER 3 and 3A of the *DUTIES ACT 2008*

Please tick

**ACQUISITION STATEMENT**

PURSUANT TO SECTION 200 or 202

**APPLICATION FOR DETERMINATION OF LIABILITY**

PURSUANT TO SECTION 180

### INSTRUCTIONS

Chapter 3 of the *Duties Act 2008* ('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. A statement in respect of the acquisition is required to be lodged with the Commissioner of State Revenue unless an agreement for the acquisition is lodged instead. An acquirer may also ask for a determination as to whether any liability has arisen in respect of an acquisition. Foreign landholder duty under Chapter 3A of the Duties Act may also apply to the 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.

For further information regarding landholder duty, foreign landholder duty and the definitions of terms used in this form, please refer to the Duties Act, Duties Fact Sheet '[Landholder Duty](#)', and Duties Fact Sheet '[Foreign Landholder Duty](#)' which are available on the website.

All relevant sections of this form must be completed and any additional supporting information requested is to be attached and numbered according to the section to which it refers. A copy of the transfer, agreement for transfer or other documentation pursuant to which the acquisition has occurred must accompany this statement or application.

### GENERAL REQUIREMENTS

**1. Details of the entity in which an interest was acquired (the landholder)**

(a) (i) Name of Corporation \_\_\_\_\_

ACN \_\_\_\_\_ Date of Incorporation \_\_\_\_ / \_\_\_\_ / \_\_\_\_ State of Registration \_\_\_\_\_

OR

(ii) Name of Unit Trust Scheme \_\_\_\_\_

Date of Establishment \_\_\_\_ / \_\_\_\_ / \_\_\_\_ Name of Trustee \_\_\_\_\_

ACN \_\_\_\_\_

(b) Address/registered office of corporation/trustee \_\_\_\_\_

Postcode \_\_\_\_\_

(c) Is the landholder listed on a financial market (e.g. the ASX)?

Yes/No

If yes, on which financial market is the corporation/unit trust scheme listed \_\_\_\_\_

**2. Details of the person who acquired the interest: (If more than one person attach a schedule, including whether each acquiring person is a foreign individual, foreign corporation or foreign trustee as applicable)**

(a) (i) Name of Individual \_\_\_\_\_ Date of Birth \_\_\_\_\_

Is the individual a foreign individual?  
*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*

Yes/No

If no, please select one of the following:

- an Australian citizen;
- an Australian permanent resident;
- a New Zealand citizen holding a special category visa

OR

(ii) Name of Corporation \_\_\_\_\_

ACN \_\_\_\_\_

Is the corporation a foreign corporation? (A corporation is foreign if it is incorporated outside Australia or if foreign persons have a controlling interest)

Yes/No

OR

(iii) Name of Trustee \_\_\_\_\_

ACN \_\_\_\_\_ Name of Trust \_\_\_\_\_

Is the trust a foreign trust?  
 (For the definition of a foreign trust please see the [State Revenue website](#))

Yes/No

(b) Address/registered office of individual/corporation/trustee \_\_\_\_\_

Postcode \_\_\_\_\_

3. Date acquisition occurred \_\_\_\_ / \_\_\_\_ / \_\_\_\_

4. Consideration for the interest acquired \$ \_\_\_\_\_

**5. Details of the relevant acquisition**

**Note:** 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

(a) What interest did the acquirer hold immediately after this acquisition  %

(b) What interest did the acquirer hold immediately before this acquisition  %

**Note:** If there is a series of acquisitions (e.g. the takeover of a listed corporation) please indicate the interest held before any of the series of acquisitions occurred.

(c) Did any person who is related to the acquirer hold any interest in the landholder immediately before or after the acquisition  If yes, please complete the following table  
 Yes/No

**Note:** A person may be related to the acquirer in a number of ways, including where the person is acting in concert with the acquirer, or where the person and the acquirer obtain an interest in the landholder by way of one transaction or series of transactions. For further information see section 162 of the Duties Act.

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.

Details of related persons <span style="float: right;">(Attach a schedule if insufficient space)</span>					
	Name	Foreign person?	Address	Interest before acquisition	Interest after acquisition
(i)					
(ii)					
(iii)					
(iv)					

(d) Where 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. *(Attach a schedule if insufficient space)*

	Name	Date of Acquisition	% Acquired	WA Land Held (Yes/No)
(i)		/ /		
(ii)		/ /		
(iii)		/ /		
(iv)		/ /		

6. Estimates of the unencumbered values of all land (including fixtures) and chattels in Western Australia to which the corporation or unit trust scheme was entitled immediately before the acquisition. This should include their pro rata entitlement to the land and chattels of any linked entities.

\$ \_\_\_\_\_ (land)      \$ \_\_\_\_\_ (chattels)

7. Title references for all land (including mining tenements) the subject of the value provided in question 6:  
*(Attach a schedule if insufficient space) Please indicate if any of the land is residential land, as defined in section 205E of the Duties Act*

\_\_\_\_\_

\_\_\_\_\_

8. Is this acquisition, or was any previous acquisition forming part of the interest now held, an exempt acquisition?    
Yes/No

If YES, provide full details:

\_\_\_\_\_

\_\_\_\_\_

## FURTHER INFORMATION REQUIRED

9. Supply complete financial statements for the corporation or unit trust scheme and any linked entities for the three financial years up to the date of the acquisition.
10. Provide a profile of the corporate structure of the corporation or unit trust scheme and any linked entities, including the percentage of ownership between each entity. For more information on linked entities, see Duties Fact Sheet '[Landholder Duty](#)'.
11. Attach completed Duties Valuation Forms for all land (including mining tenements) held by the corporation or unit trust scheme and any linked entities immediately before the acquisition. Duties Valuation Forms are available on the website.
12. If the corporation or unit trust scheme and any linked entities hold shares in listed corporations or trusts, then attach a schedule showing the names of the listed entities, the number of shares or units held and their value.
13. Attach a schedule of all chattels held by the corporation or unit trust scheme and any linked entities immediately before the acquisition, showing their location and their unencumbered value.
14. If the corporation or unit trust scheme 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, then provide copies of the agreements and advise whether they have since been completed.

## IMPORTANT

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.

## DECLARATION

I \_\_\_\_\_  
of \_\_\_\_\_  
\_\_\_\_\_ Telephone ( ) \_\_\_\_\_

declare that the information contained in this form is, to the best of my knowledge and belief, true, accurate and complete in every particular.

Official capacity in which declaration is made \_\_\_\_\_

Dated \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Signature \_\_\_\_\_

## CONTACT THE OFFICE OF STATE REVENUE

This form can be lodged electronically, as an attachment to a web enquiry, or in person.

**Online:** [www.wa.gov.au/organisation/department-of-finance/duties-online-services](http://www.wa.gov.au/organisation/department-of-finance/duties-online-services)

### Delivery to:

**Office** Office of State Revenue  
200 St Georges Terrace  
PERTH WA 6000

**Postal address** Office of State Revenue  
GPO Box T1600  
PERTH WA 6845

### Enquiries:

**Telephone** (08) 9262 1100  
1300 368 364  
(WA country STD callers only – local call charge)

**Web Enquiry** [www.osr.wa.gov.au/DutiesEnquiry](http://www.osr.wa.gov.au/DutiesEnquiry)

**Website** [www.osr.wa.gov.au](http://www.osr.wa.gov.au)