



ACT REVENUE OFFICE
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Lodgment No

Transfer of Business Assets^a Lodgment Form

Complete this form when lodging documents relating to the transfer of dutiable business assets in the ACT

PLEASE COMPLETE ALL UNSHADED AREAS IN BLOCK LETTERS

Client Name	Address	Contact Name	Contact Telephone No
		Client Account No	Email Details

Date of First Execution	Names of Parties	
	Transferor	Transferee

DECLARATION FOR ACQUISITION OF BUSINESS ASSETS (Circle as appropriate)

To your knowledge:

- Is any Transferor of the business assets related^b to any Transferee?
NO **YES**
If YES then attach an independent property valuation report.
- Is the property being sold for less than its dutiable value^c?
NO **YES**
If YES then attach an independent property valuation report.
- Are there any other instruments or arrangements under which dutiable property including shares, units and land will be acquired as part of this transaction?
NO **YES**
If YES then attach details of other dutiable transactions (and completed lodgment form required for each type of transaction).
- Is the transaction listed above part of an arrangement under which other dutiable transactions occurred within the last 12 months with the same transferee (or associated person^d) in respect of separate items of dutiable property or separate parts or interests of dutiable property?
NO **YES**
If YES then attach a statement setting out the particulars of the other transactions (date, property values, property identifiers).

^a Business assets is defined under section 10(1)(g) of the *Duties Act 1999*.

^b Related person is defined in the Dictionary of the *Duties Act 1999*.

^c Dutiable value is the greater of the consideration or unencumbered value. See sections 20-22 of the *Duties Act 1999*.

^d Associated person is defined in the Dictionary of the *Duties Act 1999*.

LIST THE VALUE OF THE FOLLOWING COMPONENTS OF THE TRANSACTION, AS APPLICABLE

	ACT Portion	Non-ACT portion
• Goodwill (if sales of goods or services have been made to a an ACT customer in the 12 months prior to the dutiable transaction);	\$-----	\$-----
• Intellectual property (if it has been used or exploited in the ACT in the 12 months prior to the dutiable transaction);	\$-----	\$-----
• statutory licence(s) or permission(s) under Commonwealth laws (if the rights under the licence or permission have been exercised in respect of the Territory in the 12 months prior to the dutiable transaction);	\$-----	\$-----
• Statutory licence(s) under a Territory law;	\$-----	\$-----
• Any goods sold with the business (do not include goods that are stock in trade, for use in manufacture, held or used for primary production, livestock, registered motor vehicles or ships or vessels)	\$-----	\$-----

TOTAL CONSIDERATION \$ (1) \$ (2)

Please provide details under the categories below if the business asset involves Australia-wide items.

- The gross sales of goods made to ACT customers during the last 3 completed financial years preceding this transaction; \$-----
- The gross sales of goods made to ALL customers during the last 3 completed financial years preceding this transaction. \$-----

<i>Dutiable Value^e</i>	<i>Total Consideration (1) + (2)</i>

PRIVACY STATEMENT

- The information in this form is required by the ACT Revenue Office (ACTRO) to determine your liability for duty. All information collected is stored in hard-copy and/or electronic form in accordance with the *Territory Records Act 2002* and is protected by secrecy provisions in Acts administered by the ACTRO.
- In addition, personal information you provide to the ACTRO is protected by the *Information Privacy Act 1998 (Cwlth)*.
- Any information collected from you is only to be used for the purpose of the Acts administered by the ACTRO. The information you provide, is not disclosed to third parties unless authorised by law, or with your consent.

DECLARATION

I of.....

being the transferee/transferee's authorised agent (delete whichever is not applicable) declare that the above information is, to the best of my knowledge, true and correct and in conformity with the agreement between the parties.

I also acknowledge that I have read and understand the Privacy Statement.

Signed _____ Date _____

**GIVING FALSE OR MISLEADING INFORMATION IS A SERIOUS OFFENCE
(Section 338 Criminal Code 2002)**

This form is Approved form AF2006-69 under section 139C of the *Taxation Administration Act 1999*

^e Dutiable value is the greater of the consideration or unencumbered value. See sections 20-22 of the *Duties Act 1999*.
Authorised by the ACT Parliamentary Counsel—also accessible at www.legislation.act.gov.au