



ACT Revenue Office
Department of Treasury

Lodgment No:	
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Landholder Transfer of Unlisted Shares, Units and Interests Lodgment Form

Complete this form when lodging documents relating to the transfer of unlisted marketable securities (shares, units and interests that are not listed for quotation on the Australian Stock Exchange or any other member of the World Federation of Exchanges) if the entity that is the company or trust in which the marketable securities are being transferred (or issued) holds **any** interest in ACT land. If the entity is **not** a landholder in the ACT, use the **Transfer of Unlisted Shares, Units and Interests Lodgment Form**.

NOTE Read the 'Notes for Guidance' at the end of this form. Complete all unshaded areas in the form in block letters.

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

Date of first execution	Name of transferor/seller	Name of transferee/buyer

Entity in which shares or units are being transferred

Number of shares or units	Purchase price	Market value

You MUST attach the following documents to this form:

- your transfer instrument or agreement to transfer (if you have no such documents, complete the Statement of Change in Beneficial Ownership Lodgment Form); **and**
 - the most recent audited financial statements (or statement from an accountant if not available), being the balance sheet, operating statement and cash flow statement, and supporting notes, for the period up to the date of transfer or agreement for sale of the relevant entity **or** a valuation report by a certified valuer of the shares or units; **and**
 - valuations of the ACT landholdings; **and**
 - if the company or trust has more than one class of shares or units — the articles of association outlining the rights that attach to each class of shares or units; **and**
 - an Acquisition Statement (in the form of a letter) satisfying section 87 of the *Duties Act 1999*.
- The ACT Revenue Office may ask you for further information or documentation if it is required to assess the transaction.

PRIVACY STATEMENT

All information collected by the ACT Revenue Office is protected by secrecy provisions in Acts administered by the Office and only used for the purposes of those Acts. In addition, personal information provided to the ACT Revenue Office is protected by the *Privacy Act 1988* (Cth). Information (including personal information) is not disclosed to any third party unless authorised by law or with the consent of the person involved.

DECLARATION FOR ACQUISITION OF UNLISTED SHARES, UNITS AND INTERESTS in an entity that is an ACT Landholder

To your knowledge:			
1. Is any Transferor of the marketable securities related to or associated with any Transferee?	<input type="checkbox"/> No	<input type="checkbox"/> Yes If YES attach an independent valuation report	
2. Are the shares or units being sold for less than their dutiable value?	<input type="checkbox"/> No	<input type="checkbox"/> Yes If YES attach an independent valuation report	
3. Are there any other instruments or arrangements under which dutiable property will be acquired as part of this transaction?	<input type="checkbox"/> No	<input type="checkbox"/> Yes If YES attach details of other dutiable transactions (and completed lodgment form required for each type of transaction)	
4. 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) in respect of separate items of dutiable property or separate parts or interests of dutiable property?	<input type="checkbox"/> No	<input type="checkbox"/> Yes If YES attach a statement setting out the particulars of the other transactions (date, property value, property identifiers).	
5. Does the company or trust in which the marketable securities are being transferred, hold an interest in ACT land?	<input type="checkbox"/> No If NO use the Transfer of Unlisted Shares, Units and Interests Lodgment Form	<input type="checkbox"/> Yes If YES, complete the ACT land details below at 6, and answer 7 and 8.	
6. Details of all interests in ACT land (attach a list if insufficient space)			
Suburb	Section	Block	Unit
7. Does this acquisition give a significant interest to the transferee, either alone or in combination with any associated persons or in associated transactions [circle paragraph (a), (b) or (c)]:	<input type="checkbox"/> No If NO go directly to the Declaration at the end of this form and sign it	<input type="checkbox"/> Yes If YES you must : <ul style="list-style-type: none"> provide a diagrammatic outline of the relevant holdings of associated persons before and after the relevant acquisition; complete the Details of Acquisitions Table in section 8 of this form; and attach a statement (in letter form) under s 87 of the <i>Duties Act 1999</i> addressing each criterion and include any associated transactions. 	
(a) a 50% or greater interest in the private company in which shares are being transferred? OR			
(b) a 50% or greater interest in the registered wholesale unit trust scheme in which the units are being transferred? OR			
(c) a 20% or greater interest in the private unit trust scheme in which units are being transferred?			

8. Details of **Acquisitions** including those by **associated persons** and under any **associated transactions** in the **relevant period** (see Notes for definitions)

Date	Total number of shares or units issued in landholding entity	Total number of shares or units acquired	Market value of ACT land at the time of acquisition

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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 understand that giving false or misleading information is a serious offence under the *Criminal Code 2002*.

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

SIGNED:	DATE:
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GIVING FALSE OR MISLEADING INFORMATION IS A SERIOUS OFFENCE (section 338 *Criminal Code 2002*)

NOTES for GUIDANCE

Refer to the relevant sections of the *Duties Act 1999* (the Act) at <http://www.legislation.act.gov.au/a/1999-7/default.asp> for details.

1. **Associated person** includes a **related person** and each term is defined in the Dictionary in the Act (refer also to s 83A and s 86 (2) of the Act).
2. **Dutiable value** is the greater of the consideration or unencumbered value (see s 20, s 21 and s 22 of the Act).
3. For details of the **evidence of value** required, see Revenue Circular DAA010 at www.revenue.act.gov.au.
4. A **landholder** is an entity that has a landholding in the ACT (see s 79 of the Act).
5. An **entity** is a **private company**, a **private unit trust scheme** or a **wholesale unit trust scheme** (see s 78A of the Act and Dictionary). **Public unit trust scheme**, **listed trust** and **widely held trust** are also defined in the Dictionary.
6. A **landholding** is any interest in land other than that of a mortgagee, chargee or other secured creditor, or a *profit a prendre* (see s 80 of the Act).
7. In addition to property held in its own right, the principal entity is taken to hold an interest in property held by a **linked entity** (see s 81 of the Act).
8. A **linked entity** includes an entity in which an interest of not less than 20% is held, including where it is held through a chain of persons (see s 81 of the Act).
9. A person makes a **relevant acquisition** (see s 86 of the Act) if the person:
 - (a) acquires a significant interest in a landholder
 - (b) acquires an interest that when aggregated with other interests of the person or associated person amounts to a significant interest in a landholder
 - (c) acquires an interest that when aggregated with other interests of the person or other persons in an associated transaction amounts to a significant interest in a landholder
 - (d) has, alone or with associated persons or by associated transactions, a significant interest and acquires a further interest in the landholder
10. An **associated transaction** (see s 86 of the Act) in relation to an acquisition in a landholder by a person, means an acquisition of an interest in a landholder by another person in circumstances where those people are acting in concert, or the acquisitions are substantially one arrangement, one transaction, or one series of transactions.
11. A **significant interest** in a landholder (see s 86 of the Act) is an entitlement to a distribution of property (on wind up or otherwise) being in the case of:
 - (a) a private unit trust scheme — at least 20% of the property distributed;
 - (b) a wholesale unit trust scheme — at least 50% of the property distributed;
 - (c) a private company — at least 50% of the property being distributed.
12. A **wholesale unit trust scheme** must be registered under part 3.2A of the Act (see Dictionary of the Act) for the significant interest to be 50% or more.
13. A person **acquires an interest** in a landholder (s 84 of the Act) if the person obtains an interest, or increases the person's interest, in the landholder, regardless of how it is obtained or increased. This includes, but is not limited to:
 - (a) purchase, gift, allotment, issue or transfer of a share or unit in the landholder;
 - (b) variation, abrogation or alteration of a right attaching to any such share or unit;
 - (c) cancellation, redemption or surrender of a right for a share or unit;
 - (d) variation, abrogation or alteration of a right of a holder of any such share or unit;
 - (e) payment of an amount owing for a share or unit; or
 - (f) any combination of paragraphs (a) to (e).
14. Duty is **assessed** in accordance with s 90 of the Act.
15. The **relevant period** for a relevant acquisition (see s 78 of the Act) is:
 - (a) the 3-year period before the relevant acquisition, or
 - (b) where a person exercises a right to acquire the interest, the 3-year period before the person acquired the right, ending on the date of the relevant acquisition.
16. You are required to lodge an **Acquisition Statement** in accordance with s 87 of the Act. This can be in the form of a letter to the Commissioner for ACT Revenue attached to this lodgment form.
17. **Recognised stock exchange** means the Australian Stock Exchange, a member of the World Federation of Exchanges, or a financial market declared to be a recognised stock exchange under section 252A of the Act (see Dictionary of the Act).