



ACT Revenue Office
Department of Treasury

Lodgment No:	
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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 a recognised stock exchange as defined in the Dictionary in the *Duties Act 1999*).

If the company or trust in which the marketable securities are being transferred (or issued) holds any interest in ACT land, use the **Landholder Transfer of Unlisted Shares, Units and Interests Lodgment Form**.

NOTE 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 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.

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 OR UNITS

To your knowledge:		
1. Is any Transferor of the shares or units related ¹ to or associated ² with any Transferee?	<input type="checkbox"/> No	<input type="checkbox"/> Yes If YES attach an independent valuation report ³
2. Is the property being sold for less than its dutiable value? ⁴	<input type="checkbox"/> No	<input type="checkbox"/> Yes If YES attach an independent valuation report ³
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 ²) 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 values, property identifiers)
5. Does the private company or private unit trust scheme, or wholesale unit trust in which the marketable securities are being transferred, hold any interest in ACT land ?	<input type="checkbox"/> No If NO complete and sign the Declaration	<input type="checkbox"/> Yes If YES complete the Landholder Transfer of Unlisted Shares, Units and Interests Lodgment Form instead of this form

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 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*)

¹ "Related person" is defined in the Dictionary of the *Duties Act 1999*.

² "Associated person" includes a "related person" and is defined in the Dictionary of the *Duties Act 1999*.

³ For details of the evidence of value required, see revenue circular DAA010 at www.revenue.act.gov.au; however, a valuation report is not required if the transfer relates to a deceased estate, court order, financial agreement under the *Family Law Act 1975* (Cth), domestic relationship agreement or termination agreement.

⁴ Dutiable value is the greater of the consideration or unencumbered value. See sections 20 to 22 of the *Duties Act 1999*.