

Stamp Duties Act 1923

Section 102B Return - Acquisition of Interest in a Land Holding Entity

Please note: This form is effective from 1 July 2011 and must be lodged together with a completed Opinion form.

Instructions

Part 4 of the of the *Stamp Duties Act 1923* (the "Act") imposes landholder duty in respect of a person or group that acquires a prescribed interest, or increases a prescribed interest, in a land holding entity (private company, listed company, private unit trust scheme or public unit trust scheme).

This return must be made by the person or group who has acquired a prescribed interest or increased a prescribed interest in a land holding entity, as a result of a dutiable transaction. The return must be lodged with the Commissioner of State Taxation within two months after the date of the dutiable transaction. In the case of an acquisition by:

- a corporation, the statement must be made by a director of the corporation.
- a unit trust scheme, the statement must be made by a trustee of the trust.

All relevant sections of this return must be completed and any additional supporting information requested is to be attached and numbered according to the section to which it refers.

For further information regarding land holder duty and the definition of terms used herein, please refer to the Act and **Information Circular 29** issued by RevenueSA available on the RevenueSA website at www.revenuesa.sa.gov.au

1. General Requirements

Details of person or group of associates acquiring a prescribed interest or increasing a prescribed interest as a result of a dutiable transaction or an associated transaction.

Name

ABN/ACN

Name of trust (if applicable)

Address/Registered office

2. Details of entity in which the interest was acquired

Name of relevant entity

ABN/ACN

State of incorporation/
Location of unit register

Type of entity (please select)

Private Company | Public Company | Private Unit Trust Scheme | Public Unit Trust Scheme

Further Information

Location RevenueSA
State Administration Centre
200 Victoria Square East
ADELAIDE SA 5000

Postal Commissioner of State Taxation
RevenueSA
GPO Box 1353
ADELAIDE SA 5001

Telephone (08) 8226 3750
Facsimile (08) 8226 3737
Email stamps@sa.gov.au
Website www.revenuesa.sa.gov.au

3. Details of dutiable transaction

Date of the dutiable transaction

D	D	M	M	Y	Y	Y	Y
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Describe the nature of the dutiable transaction

Details of the interest held in the land holding entity

Person or group acquiring a prescribed interest or increasing its prescribed interest in a land holding entity	Name of land holding entity	Part of prescribed interest in a land holding entity acquired by the person or group more than three (3) years prior to the date of this dutiable transaction		Interest in a land holding entity held by the person or group immediately prior to the date of the dutiable transaction		Prescribed interest in a land holding entity held by the person or group immediately after the date of the dutiable transaction	
		Percentage	No. of securities	Percentage	No. of securities	Percentage	No. of securities

Details of any related entity of the land holding entity, or chain of related entities, at the date of the dutiable transaction

Related entity (being a private company or a private unit trust scheme)	Significant interest (50% or more) is held in related entity by	Significant interest (50% or more) held in related entity at the date of the dutiable transaction	
		Percentage	No. of securities

Details of interest in any partnerships, in which the relevant entity or a related entity is a partner, that hold South Australian land assets and/or South Australian goods as at the date of the dutiable transaction

4. Details of South Australian land assets of the land holding entity

Unencumbered value of South Australian land assets held by the land holding entity at the date of the dutiable transaction.

\$

All South Australian land assets held by the land holding entity at the date of the dutiable transaction.

Property address	Date of land acquisition	Unencumbered Value (\$)	Certificate of Title/ Licence No. / Lease No.

5. Details of South Australian land assets of the related entity

All South Australian land assets held by each related entity at the date of the dutiable transaction.

Property address	Date of land acquisition	Unencumbered Value (\$)	Certificate of Title/ Licence No. / Lease No.

6. Details of South Australian goods of the land holding entity

Value of South Australian goods held by the land holding entity at the date of the dutiable transaction.

Details of goods	Unencumbered Value (\$)

Value of South Australian excluded goods held by the land holding entity at the date of the dutiable transaction.

Details of excluded goods [#]	Unencumbered Value (\$)

[#] for goods to be excluded under S102A(9) of the *Stamp Duties Act 1923* an application must be made in writing outlining the justification for exclusion.

7. Details of South Australian goods of the related entity

Value of South Australian goods held by each related entity at the date of the dutiable transaction.

Details of goods	Unencumbered Value (\$)

Value of South Australian excluded goods held by each related entity at the date of the dutiable transaction.

Details of excluded goods [#]	Unencumbered Value (\$)

[#] for goods to be excluded under S102A(9) of the *Stamp Duties Act 1923* an application must be made in writing outlining the justification for exclusion.

8. Details of duty paid by person or group in acquiring a prescribed interest or in increasing a prescribed interest

Amount of duty paid under the Act (or under a corresponding law) by a person or group in respect of the relevant transaction for the acquisition of the financial products or units in a private unit trust scheme.

Amount of Financial Product or Unit duty paid	Jurisdiction in which Duty Paid

Total unencumbered value of all of the entity's assets held in South Australia, a corresponding jurisdiction or any other place.

\$

9. Further Information Required

- Supply complete financial statements and associated explanatory notes for the relevant entity and related entities as at the date of the dutiable transaction.
- Provide a diagram of the corporate structure of the relevant entity, including the percentage of ownership between each related entity.
- If available, supply a copy of all valuations relating to the South Australian land and goods held by the land holding entity and its related entities undertaken at the date of the dutiable transaction or in the period six months either side of the dutiable transaction.
- Supply a copy of the Register of Members/Register of Unit Holders of the relevant entity showing current and former share holders/ unit holders.
- Supply a copy of the transfer, agreement for transfer or other documentation pursuant to which the dutiable transaction has occurred.

10. Declaration

I/We make the statements in this Return believing that the information provided, as required under Section 102B of the *Stamp Duties Act 1923*, is true and correct.

I/We acknowledge that under the *Taxation Administration Act 1996*, the penalty for making a false or misleading statement, orally or in writing, to a tax officer, is a maximum of \$10 000. A record, statement or information may be false or misleading because of its contents or because of information omitted from it.

All group members are required to sign this Return. If insufficient space is available, please attach a sheet with additional group member's signatures.

Signature

Name

D	D	M	M	Y	Y	Y	Y
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Date

Signature

Name

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Date

Signature

Name

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Date

Signature

Name

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Date

Signature

Name

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Date

Signature

Name

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Date