



ABN 19 040 349 865

Government of
South Australia

Stamp Duties Act 1923

Part 4AA - Corporate Reconstruction Exemption Application

Instructions

A stamp duty exemption is available for all corporate reconstruction transactions undertaken on or after 18 June 2015 (the "Exemption") to which Part 4AA of the Act applies.

This application for a corporate reconstruction exemption may be made at any time before, or within five years after, the completion of the transaction to which the application relates.

All relevant sections of this application 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 details as to eligibility and the definitions of terms herein, please refer to **Part 4AA of the Act** and **Information Circular 85** available on the RevenueSA website at www.revenuesa.sa.gov.au.

Applicant Corporation

Name										
ABN/ACN										
Name of Trust (if applicable)										
Address/ Registered Office										
	Suburb				State		Post Code			
Telephone Number										
Email										

Declaration

The applicant acknowledges 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.

The applicant declares that:

- they are authorised by the corporate group to make this declaration on its behalf;
- the Commissioner of State Taxation will be advised in writing within two months if any of the events requiring notification set out under Section 102N of the Act arise; and
- the information supplied is true and correct.

Signature		Date			/			/ 20		
Name										

Further Information

Postal RevenueSA
Kairua Country
GPO Box 1353
ADELAIDE SA 5001

Website www.revenuesa.sa.gov.au

Telephone (08) 8372 7534

Facsimile (08) 8226 3737

Email stamps@sa.gov.au

1. Previous Exemption Determination

Has the transaction been subject of a previous exemption determination by the Commissioner ☐ Yes ☐ No as a proposed transaction?

If yes, please attach a copy of the Commissioner's determination and copies of all instruments giving effect to, acknowledging, evidencing or recording, the transaction.

2. Transaction Details

Name of the parent corporation of the corporate group

Name of the corporation conveying the property the subject of the transaction

Name of each corporation acquiring the property the subject of the transaction

Property acquired and/or details of South Australian land assets of the land holding entity

Date(s) of conveyance

D D / M M /20 Y Y

Unencumbered Value (\$)

Details of the individual steps which are to give effect to the transaction

Is the corporation that is conveying the property the subject of the transaction and each corporation that is acquiring property members of a corporate group?

☐ Yes ☐ No

Does the corporate group's interest in the property remain undiminished as a result of the transaction?

☐ Yes ☐ No

Is the purpose, or one of the purposes, of the transaction (i) to change the structure of the corporate group or (ii) to change the holding of assets within the corporate group?

☐ Yes ☐ No

Does the transaction result in property of the corporate group being held by a member of the corporate group as trustee of an ineligible trust?

☐ Yes ☐ No

3. Supporting Documentaton

Supporting documentation attached

- ☐ Diagram(s) of the structure of the corporate group, both before and after the transaction (as well as any intermediate steps), including for each corporation in the corporate group:
- name of corporation/names of trust and trustee;
 - ABN/ACN;
 - date of registration/date of trust establishment;
 - state of registration;
 - address/registered office;
 - date corporation became a member of the corporate group;
 - percentage of securities held in any other member of the corporate group; and
 - percentage of the maximum number of votes at a general meeting in any other member of the corporate group.
- ☐ ASIC extracts (or the foreign equivalent if the corporation is registered overseas) for all the members of the corporate group
- ☐ If available, a copy of all valuations relating to the property as at the date of the transaction or in the period six months either side of the transaction.
- ☐ If the property includes an interest in a **corporation, unit trust scheme, joint venture or partnership**, specify the percentage interest being transferred and provide a copy of the trust deed, joint venture or partnership agreement, together with the most recent financial statements.

4. Instruments

Documentation attached

- ☐ **Proposed Transactions**
- Draft copies of all instruments that it is intended will give effect to, or acknowledge, evidence or record, the transaction (including where applicable, a Section 102B Return).
- ☐ **Completed Transactions**
- All instruments that give effect to, or acknowledge, evidence or record, the transaction (including where applicable, a Section 102B Return) together with:
- *where the Commissioner has exempted a proposed transaction from duty*, a copy of the Commissioner's determination letter;
 - *where duty has not been paid*, a completed Opinion form; and
 - *where duty has been paid*, a completed Application for Refund of Stamp Duty form.