

# Acquisition Statement: Acquisition of an Interest in a Public Landholder

**Note:**

- This statement must be made by the person who has made the relevant acquisition in a public landholder. In the case of an acquisition by a corporation, the statement must be made by a director of the corporation.
- For **supporting information** that must be lodged together with this statement (see checklist at paragraph 10).
- Read the notes on the back page for an explanation of the terms used in this statement
- Under the *Taxation Administration Act 1996*, you are required to provide all relevant information to enable duty to be assessed on a document or transaction. It is an offence to provide false or misleading information
- If you need more room, complete your answers on a separate sheet and attach to this form when lodging
- For an exempt acquisition, use form ODA 047
- For Private landholder, use form ODA 043A
- For concessions for primary producers, use form ODA 043C
- Print clearly in the boxed spaces and tick the appropriate boxes
- Please read the **Landholder Duty** factsheet on our website [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au)

|    |  |
|----|--|
| I, |  |
| of |  |

- am the person who has made a relevant acquisition in the public landholder detailed below
- am a director of:

|         |
|---------|
|         |
| ABN/ACN |
| Address |
|         |

the company that has made a relevant acquisition in the public landholder detailed below

**1. Details of public landholder**

➤ See Notes 1 and 2

a) If the landholder is a public unit trust scheme:

|  |
|--|
| Name of unit trust scheme  |
| ARSN (if applicable)   |
| Name of trustee  |
| ABN/ACN (if applicable)  |
| Address of trustee (Show registered address if trustee is a company) |
|  |

b) If the landholder is a listed company:

|                                  |
|----------------------------------|
| Name of company                  |
| ABN/ACN                          |
| Place of registration of company |
| Registered address of company    |

**2. Details of linked entities**

| Linked entity | Percentage Interest held directly or indirectly by Landholder |
|---------------|---|
|               |   |
|               |   |
|               |   |
|               |   |

➤ See Notes 3 and 4

**3. I confirm the threshold value of the NSW land holdings held or taken to be held by**

|                             |
|-----------------------------|
| (name of public landholder) |
|-----------------------------|

**is \$2 million or more** ➤ See Note 1

**4. Details of relevant acquisition**

➤ See Notes 8, 9 and 11

a) Date of the relevant acquisition 

|   |   |
|---|---|
| / | / |
|---|---|

b) The interest acquired (%) 

|  |
|--|
|  |
|--|

c) How was interest acquired 

|  |
|--|
|  |
|--|

**5. Details of prior acquisitions by the same or “associated persons” ( as defined in *Duties Act 1997*)**

| Date of acquisition | Acquired by | Interest acquired | If exempt state reason for exemption |
|---------------------|-------------|-------------------|--------------------------------------|
| / /                 |             | %                 |                                      |
| / /                 |             | %                 |                                      |
| / /                 |             | %                 |                                      |
| / /                 |             | %                 |                                      |

➤ See Note 11

**6. Total interests of the person and any associated persons in the landholder at the date of the relevant acquisition**

|  |
|--|
|  |
|--|

**7. Details of NSW landholdings and goods of landholder and linked entities as at the date of the relevant acquisition** (See Notes 3, 4 and 13)

**Landholdings**

| Held by (entity) | Title particulars of the land holdings | Unencumbered value | Value taken to be held by landholder if held by linked entity (see section 158(4)) |
|------------------|--|--------------------|--|
|                  |  | \$                 | \$   |
|                  |  | \$                 | \$   |
|                  |  | \$                 | \$   |
|                  |  | \$                 | \$   |

**Goods**

| Held by (entity) | Type of goods | Unencumbered value | Value taken to be held by landholder if held by linked entity (see section 158(4)) |
|------------------|---------------|--------------------|--|
|                  |               | \$                 | \$   |
|                  |               | \$                 | \$   |
|                  |               | \$                 | \$   |
|                  |               | \$                 | \$   |

**Total unencumbered value of NSW landholdings and goods held or taken to be held by the landholder as at the date of the relevant acquisition**

\$

**8. Details of prior duty paid**

If the landholder concerned is a widely held trust, the amount of duty paid (if any) in respect of a dutiable transaction in relation to units acquired on or after 1 July 2009.

\$

If the duty was paid in New South Wales, indicate:

Application ID

9. I calculate the duty payable on this statement as

\$

➤ See Note 11

**10. Checklist of supporting information**

- A formal valuation of the unencumbered value of all the landholdings including landholdings of linked entities
- Evidence of value of all the goods of the landholder and its linked entities (even if the linked entities do not hold land).
- Financial statements (including notes) of the landholder and linked entities as at the date of the transaction.

**Declaration**

I certify that the above details are true and correct.

Signed  Date / / 20

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## Contact details

 1300 139 814\* (Monday – Friday, 8.30 am – 5.00 pm) \*Interstate clients please call (02) 9689 6200  
 [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au)  [duties@osr.nsw.gov.au](mailto:duties@osr.nsw.gov.au)  Help in community languages is available.

## Offices (Monday – Friday, 8.30 am – 4.30 pm)

|   |                                   |                       |                     |
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| Level 2, 97 Scott Street,<br>Newcastle                  | PO Box 511<br>Newcastle NSW 2300  | DX 7860<br>Newcastle  | Fax (02) 4925 5300  |
| Level 6, 90 Crown Street,<br>Wollongong                 | PO Box 666<br>Wollongong NSW 2520 | DX 5245<br>Wollongong | Fax (02) 4253 1066  |

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## Notes

These notes are for general guidance only. For details, see the relevant Sections of the *Duties Act 1997*.

1. A **landholder** is a unit trust scheme, a private company or a listed company that has land holdings in New South Wales with a threshold value of \$2 000 000 or more. If a land holding consists of an estate in fee simple in land, the land value of the land (as determined under the *Valuation of Land Act 1916*), rather than the unencumbered value of the land, is used to determine whether the \$2 000 000 threshold is met.  
➤ See Section 146(1) and 146A of the *Duties Act 1997*.  
However, once a liability arises, duty payable will be calculated with reference to the unencumbered value of the land holdings in New South Wales.  
➤ See Section 156 of the *Duties Act 1997*. These terms are defined in the Dictionary in the Act.
2. A **public landholder** is a public unit trust scheme or listed company.  
➤ See Section 146(3) of the *Duties Act 1997*.
3. **Land holdings** of a landholder ➤ See Section 147 of the *Duties Act 1997*.  
The land holdings of any linked entity of the company or unit trust scheme must also be included  
➤ See Section 158(1) of the *Duties Act 1997*.
4. **Linked entities** include not only subsidiaries but also entities in which an interest of not less than 50 per cent is held, including through a chain of persons ➤ See Section 158(3) of the *Duties Act 1997*.
5. A **significant interest** is an entitlement to a distribution of property from a public landholder, being 90 per cent or more of the property distributed  
➤ See Section 150(2)(b) of the *Duties Act 1997*.
6. A person **acquires an interest** in a public landholder if the person obtains an interest or the person's interest increases, including (but not limited to) by means of:
  - (a) the purchase, gift or issue of a unit or share,
  - (b) the cancellation, redemption or surrender of a unit or share,
  - (c) the abrogation or alteration of a right for a unit or share,
  - (d) the payment of an amount owing for a unit or a share.
  - (e) if the capacity in which the interest is held changes in the landholder➤ See Section 151(2) of the *Duties Act 1997*.
7. If an interest in a landholder is acquired or held by a person as bare trustee for another person, the interest is taken to have been acquired by, or to be held by, the ultimate beneficial owner of the interest. The ultimate beneficial owner of an interest is a beneficial owner of an interest who does not hold the interest as bare trustee for another person (so that, if there is a chain of bare trustees, the ultimate beneficial owner is the last beneficial owner in that chain). ➤ See Section 157A-157C of the *Duties Act 1997*.
8. The date of the relevant acquisition is the date when 90% is acquired.

9. A person makes a relevant acquisition 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 an 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 acquired under substantially one arrangement amounts to a significant interest in a landholder
  - (d) has (either alone or together with *associated persons*) a significant interest and acquires a further interest in a land rich landholder
    - See Section 149 of the *Duties Act 1997*. Associated person is defined in the Dictionary of the *Duties Act 1997*.
10. Duty is payable by the person who makes the relevant acquisition unless the relevant acquisition results from an aggregation of the interests of associated persons, in which case the person who made the relevant acquisition and the associated person or persons are jointly and severally liable for payment of the duty
  - See Section 154(2) of the *Duties Act 1997*.
11. Duty is assessed in accordance with the provisions of Section 156 of the *Duties Act 1997*.
12. Exempt acquisitions are detailed in Sections 163A, 163B and 163C.
13. Goods ➤ See Section 163K of the *Duties Act 1997*.
14. Widely held trust is defined in the Dictionary of the *Duties Act 1997*.