



Office of State Revenue
NSW TREASURY
ISO 9001-Quality Certified

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
- You must support this statement with a copy of the current balance sheet of the public landholder and any linked entity, and separate valuations of the NSW landholdings and goods.
- Read the notes on the back page for an explanation of the terms used in this statement
- **It is an offence to give false or misleading information.** Substantial interest and/or penalty tax may also become payable in the event that information provided is shown to be false
- 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
- Print clearly in the boxed spaces and tick the appropriate boxes

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 public company:

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

2 Details of property of the public landholder

- a Unencumbered value of the land holdings of the landholder in NSW, at the date of the relevant acquisition

\$

➤ See Notes 3 and 4

- b Unencumbered value of the goods of the landholder in NSW, at the date of the relevant acquisition

\$

➤ See Note 14

3 Details of land holdings in New South Wales of the landholder

- a All land holdings and goods in New South Wales of the landholder as at the date of the relevant acquisition

Property address	Title particulars of the land holdings	Unencumbered value
		\$
		\$
		\$
		\$

Details of Goods	Unencumbered value
	\$
	\$
	\$
	\$

- b All land holdings and goods in New South Wales of the landholder as at the date(s) of each interest acquired (including by associated persons) in the landholder during the statement period.

➤ See Notes 5 and 6

Date	Property address	Title particulars of the land holdings	Unencumbered value
/ /			\$
/ /			\$
/ /			\$
/ /			\$
/ /			\$

Date	Details of Goods	Unencumbered value
/ /		\$
/ /		\$
/ /		\$
/ /		\$
/ /		\$

- c If the landholder is a primary producer, include particulars of land used for primary production
 ➤ See Note 12

Property address	Title particulars of the land holdings	Type of primary production

4 Details of relevant acquisition

➤ See Notes 9 and 7

a Date of the relevant acquisition

b How was interest acquired
 ➤ See Note 8

c Total interests of the person and any associated persons in the landholder at the date of the relevant acquisition

d Particulars of the interest acquired

Note: Include the number of shares or units acquired and the percentage interest acquired

5 Details of other interests

a Details of prior acquisitions (including by associated persons)

Date of acquisition	Nature of acquisition (relevant or exempt acquisition)	Interest acquired
/ /		%
/ /		%
/ /		%
/ /		%

6 Details of prior duty paid

Amount of duty paid under the *Duties Act 1997* (or under a law of another Australian jurisdiction) in respect to each earlier acquisition of an interest during the statement period before the relevant acquisition

\$

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

Application ID

7 I calculate the duty payable on this statement as

\$

➤ See Notes 10 and 11

8 Declaration

I certify that the above details are true and correct.

Signed	Date	/	/	20
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PRIVACY STATEMENT

The information in this form is required by the Office of State Revenue (OSR) to determine the liability for duty. The information may be disclosed to third parties with your consent or as required or permitted by law. You may review and update any personal information held by OSR by contacting the Office.

CONTACT DETAILS

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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.
➤ See Section 146(1) 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 **Statement period** ➤ See Section 152(5) of the *Duties Act 1997*
- 6 **Earlier acquisition** ➤ See Section 152(6) of the *Duties Act 1997*
- 7 A **significant interest** is an entitlement to a distribution of property (on winding up or otherwise) from a landholder, being:
(a) in the case of a public unit trust scheme: 90 per cent or more of the property distributed
(b) in the case of a public company: 50 per cent or more of the property distributed
➤ see Section 150(2)(a) of the *Duties Act 1997*.
- 8 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*.

- 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 155 of the *Duties Act 1997*.
- 12 If a relevant acquisition is made in a land rich primary producer, no duty is chargeable if requirements of Section 163D are satisfied. ➤ see Section 163D of the *Duties Act 1997*.
- A primary producer is a landholder whose land holdings wholly or predominantly comprise land used for primary production. ➤ See Section 163D(2) of the *Duties Act 1997*.
- 13 Exempt acquisitions are detailed in Sections 163A, 163B and 163C.
- 14 Goods ➤ See Section 163K of the *Duties Act 1997*.