



Office of State Revenue
NSW TREASURY

ISO 9001-Quality Certified

ABN: 77 456 270 638

Statement: Entitlements arising from Capital Reductions or Rights Alterations

NOTE:

- Read notes 1 and 2 on the back page for an explanation of capital reductions and rights alterations
- This statement must be completed by the person who has acquired the dutiable entitlement ➤ *Read note 3 on the back page*
- Under the *Taxation Administration Act 1996*, it is an offence to give false or misleading information. You may also be liable to interest and/or penalty tax
- Print clearly in the boxed spaces

I,
of

provide the following details in relation to my acquisition of the dutiable entitlement

1 Details of relevant company

Name of public company in which the dutiable entitlement was acquired
Registered address of public company

2 Details of dutiable entitlement

a

Person who acquired the dutiable entitlement
Address of that person

- b Associated persons who also acquired voting shares
NOTE: Attach a schedule if more than two associated persons

Name
Address
(Show registered address if a company)

Name
Address
(Show registered address if a company)

c Date(s) on which each relevant capital reduction	/	/	
or rights alteration, or both, occurred	/	/	

d Total of the unencumbered value, immediately prior to each relevant capital reduction and/or rights alteration, of the shares the subject of the capital reduction and/or rights alteration, or the aggregate of the totals where there has been a capital reduction and a rights alteration

\$ ➤ See note 4 on the back page

e The consideration, if any, paid to the person in relation to all relevant capital reductions or rights alterations, or both
 \$ ➤ See note 5 below

3 I calculate the duty payable on this statement to be
 \$

I certify that the above details are true and correct.

Signed	Date / / 20
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NOTES

- 1 Under Section 125(1) of the *Duties Act 1997* a 'capital reduction' means (a) the redemption, surrender or cancellation of a share (including cancellation as part of a buy-back of shares in accordance with Division 4B of Part 2.4 of the *Corporations Law*), or (b) a reduction in the paid up value of a share.
- 2 Under Section 125(1) of the *Duties Act 1997* a 'rights alteration', in relation to voting shares, means a variation, abrogation or alteration of rights relating to the shares.
- 3 A 'dutable entitlement' is defined in Sections 125(1) and 129(1) of the *Duties Act 1997*. Under Section 125(2) if voting shares acquired by associated persons severally do not, but taken in the aggregate would, confer a dutable entitlement, the voting shares acquired by the associated persons are aggregated and are taken to confer the entitlement on the associated person who last acquired any of those voting shares. The expression 'associated person' is defined in the Dictionary in the *Duties Act 1997*.
- 4 If the public company's shares are not quoted on the market operated by the Australian Stock Exchange, lodge a certified copy of the most recent set of accounts for the company. An accountant's valuation of the shares may be required, but if one has already been obtained lodge a copy of it with this statement.
- 5 Under Section 131 of the *Duties Act 1997* duty is assessed on whichever is the greater of (i) the total of the unencumbered value, immediately prior to each relevant capital reduction and/or rights alteration, of the shares the subject of the capital reduction and/or rights alteration or (ii) the consideration, if any, for the capital reduction and/or rights alteration. The rate of duty is 30c for every \$100, or part, of such amount, in the case of a company whose shares are quoted on the market operated by the Australian Stock Exchange, or 60c per \$100, or part, of such amount where the shares in the company are not so quoted.

PRIVACY STATEMENT

The information you provide in this form is required by the Office of State Revenue to determine your 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 personal information held by OSR by contacting the Office.

CONTACT DETAILS

Phone: 1300 139 814* (Monday – Friday, 8.30 am – 5.00 pm)
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 Help in community languages is available.