



Stamp Duties Act 1923

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

Please note: This return applies to a dutiable transaction occurring from **1 July 2016 to 31 December 2017** and must be lodged together with a completed Application for Stamp Duty Assessment.

Instructions

Part 4 of the *Stamp Duties Act 1923* (the "Act") imposes land holder 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.
- a partnership, the statement must be made by one of the partners.

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 the **Stamp Duty Land Holder Guide to Legislation** 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.

Name				
ABN/ACN		-		
Name of trust (if applicable)				
Address/Registered office				
2. Details of entity in which t	he interest wa	s acquired		
Name of relevant entity				
ABN/ACN				
State of incorporation/ Location of unit register				
Type of entity (please circle)	Private Company	Public Company	Private Unit Trust Scheme	Public Unit Trust Scheme

Further Information

Website www.revenuesa.sa.gov.au
Email stamps@sa.gov.au

Telephone (08) 8226 3750 **Facsimile** (08) 8226 3737

Postal

Commissioner of State Taxation RevenueSA GPO Box 1353 ADELAIDE SA 5001

3. Details of dutiable transaction

Date of the dutiable transaction

Describe the nature of the dutiable transaction

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Details of the interest held in the land holding entity

Prescribed interest in a land holding entity held by the person or group immediately after the date of the dutiable transaction	No. of securities			
Prescribed interes entity held by the immediately afte dutiable tr	Percentage			
olding entity held oup immediately of the dutiable ption	No. of securities			
Interest in a land holding entity held by the person or group immediately prior to the date of the dutlable transaction	Percentage			
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 dutable transaction	No. of securities			
Part of prescribed holding entity acquor group more the prior to the date trans.	Percentage			
Part of prescribed interest in a land holding entity acquired by the person or group prior to the entity becoming a land holding entity	No. of securities			
	Percentage			
Name of land holding entity				
Person or group acquiring a prescribed interest or increasing its prescribed interest in a	land holding entity			

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

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

Details of interest in any partnerships, in which the relevant entity or a related entity is a partner, that hold South Australian land assets as at the date of the dutiable transaction					
4. Details of South Australian land assets of the land holding entity	of the land hold	ling entity			
Unencumbered value of South Australian land assets held directly or indirectly by the land holding entity at the date of the dutiable transaction.	d assets held direct	.ly or indirectly by the land holding ϵ	entity at the date of the	dutiable \$	
All South Australian land assets held by the land holding entity at the date of the dutiable transaction.	and holding entity at	t the date of the dutiable transaction	ć		
Property address	Date of land acquisition	Land held	Qualifying Land	Unencumbered Value (\$)	Certificate of Title/ Licence No. / Lease No.
		Directly Indirectly	Yes No		
		Directly Indirectly	No No		
		Directly Indirectly	Ves No		
		Directly Indirectly	Ves No		
		Directly Indirectly	Ves No		
5. Details of duty paid under other provisions of the Act in respe	ions of the Act in	respect to the dutiable transaction	action		

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Amount of duty paid under other provisions of the Act by a person or group in respect of the dutiable transaction.

6. Further Information Required

- Provide 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, provide a copy of all valuations relating to the South Australian land 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.
- Provide a copy of the Register of Members/Register of Unit Holders of the relevant entity showing current and former share holders/unit holders.
- Provide a copy of the transfer, agreement for transfer or other documentation pursuant to which the dutiable transaction has occurred.

7. 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 \$10000, and the maximum penalty for a corporation is five times that amount. A record, statement or information may be false or misleading because of its contents or because of information omitted from it.

I/We acknowledge that the *Taxation Administration Act 1996* contains anti-avoidance provisions to deter artificial, blatant or contrived schemes, which seek to reduce or avoid liability to tax.

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	Signature
Name	Name
D D M M Y Y Y	D D M M Y Y Y
Date	Date
Signature	Signature
Name	Name
D D M M Y Y Y	D D M M Y Y Y
Date	Date