

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 the interest was 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

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

Unencumbered value of South Australian land assets held directly or indirectly by the land holding entity at the date of the dutiable transaction.

\$

All South Australian land assets held by the land holding entity at the date of the dutiable transaction.

Property address	Date of land acquisition		Land held		Qualifying Land		Unencumbered Value (\$)	Certificate of Title/ Licence No. / Lease No.
	<input type="checkbox"/>	<input type="checkbox"/>	Directly	<input type="checkbox"/>	Indirectly	<input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	Directly	<input type="checkbox"/>	Indirectly	<input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	Directly	<input type="checkbox"/>	Indirectly	<input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	Directly	<input type="checkbox"/>	Indirectly	<input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	Directly	<input type="checkbox"/>	Indirectly	<input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	

5. Details of duty paid under other provisions of the Act in respect to the dutiable transaction

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 \$10 000, 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

Name

D	D	M	M	Y	Y	Y	Y
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Date

Signature

Name

D	D	M	M	Y	Y	Y	Y
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Date

Signature

Name

D	D	M	M	Y	Y	Y	Y
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Date

Signature

Name

D	D	M	M	Y	Y	Y	Y
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Date