

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 on or after **1 January 2018** 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

If the transaction relates to residential land, is/are the transferee(s) a foreign person(s)?*

Yes ☐ No ☐

*please see www.revenuesa.sa.gov.au for a definition of foreign persons

If yes, please provide Workspace Number

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 tick)

☐ 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) 8372 7534
Facsimile (08) 8226 3737

Postal Commissioner of State Taxation
RevenueSA
Karna Country
GPO Box 1353
ADELAIDE SA 5001

3. Details of dutiable transaction

Date of the dutiable transaction

D	D	M	M	Y	Y	Y	Y
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Describe the nature of the dutiable transaction

Details of the interest held in the land holding entity

Person or group acquiring a prescribed interest or increasing its prescribed interest in a land holding entity	Name of land holding entity	Part of prescribed interest in a land holding entity acquired by the person or group prior to the entity becoming a land holding entity		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 dutiable transaction		Interest in a land holding entity held by the person or group immediately prior to the date of the dutiable transaction		Prescribed interest in a land holding entity held by the person or group immediately after the date of the dutiable transaction	
		Percentage	No. of securities	Percentage	No. of securities	Percentage	No. of securities	Percentage	No. of securities

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

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

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.
		☐ Directly ☐ Indirectly	☐ Yes ☐ No		
		☐ Directly ☐ Indirectly	☐ Yes ☐ No		
		☐ Directly ☐ Indirectly	☐ Yes ☐ No		
		☐ Directly ☐ Indirectly	☐ Yes ☐ No		

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