

Provide the following details for all group members in either SA or Interstate.

All questions must be addressed. If the question does not apply to your particular circumstance please indicate 'not applicable'.

Commonly controlled businesses

1. Taxpayer No(s) (if known)
2. Name of the business(es)
3. Nature of the business(es) (sole trader, partnership, trustee company, trust, company)
4. If the business(es) is a partnership
 - i) The names of all the partners
 - ii) The entitlement to profits
 - iii) The capital invested
 - iv) The extent of the involvement of each of the partners in the management and conduct of each business.
 - v) Provide copies of partnership agreements (if verbal provide details)
5. If the business(es) is a trustee company or company
 - a. The names of all the shareholders
 - b. History of any share transfers
 - c. The name of the secretary of each company
 - d. The percentage of shares held by each shareholder
 - e. The percentage of voting rights held by each shareholder
 - f. The names of all the directors
 - g. Copy of the Share Register
6. If the business(es) is a trust
 - a. Is the trust a unit trust or a discretionary trust?
 - b. Unit Trust – a list of all unit holders and the number of units held
 - c. Discretionary Trust – a list of all the beneficiaries
 - d. Copies of any trust deeds
7. A group chart showing the relationships between the businesses
8. Is there a joint venture? If so, provide a copy of the joint venture agreement

Nature & degree of ownership

9. What is the extent of common ownership in each of the businesses?
10. What is the relationship of the owners of each business?
11. Are they members of the same family?

Nature & degree of control

12. Name and title of the person(s) who carry on the businesses of each group member?
13. Who do the persons who carry on the business report to?
14. Who appoints the managers to each business?
15. Who makes the day to day management decisions for each business?
16. Who makes the strategic and financial decisions for each business?
17. Are there any agreements about who carries on each business? If yes, provide copies.
18. To what extent are the directors/owners/beneficiaries/appointors involved in the day to day operations of the businesses?
19. Is there any person(s) who together have management control in more than one member of the group?
20. What types of matters are required to be submitted by management to other persons for decisions, and who are those persons?

Nature of business

21. Advise the history and reason for the set up/acquisition of each business.
22. Advise the principal activities of each business.
23. Are these activities the same or complementary and/or supplementary to each other?
24. Are there common customers of the businesses?
25. Do the businesses compete with one another?
26. Does any business in the group exist solely to provide services or goods to the other group members?

Conducting business together

27. What is the extent, if any, of any trade between members (% of sales/purchases)?
28. Are there any agency or management agreements, restrictive trade agreements, franchise arrangements, leases or licenses between any members of the group?
29. What is the nature and extent of any group purchasing or supply arrangements?
30. Do the businesses have common suppliers?
31. Do the businesses have a group insurance / WorkCover policy?
 - i) Provide the name of the insurers of each property.
 - ii) Who are listed as the insured and who signed the insurance policies on behalf of the businesses?
32. The location of the business premises of each, the owners of the properties and whether lease payments are made.

Sharing of resources

33. Are there any shared resources, equipment, facilities or services (including one member using resources owned/leased by another)? E.g. premises, plant and equipment, vehicles, computer systems, telephones, faxes, website, mailing address etc. If yes, please provide the following:
 - i) What are they and how are they shared?
 - ii) What is the percentage of shared resources, equipment etc supplied compared to the total requirement of the recipient?
34. Are there any formal arrangements or agreements in place to outline any shared or common resources?
 - i) Is there a market payment for the use of the shared or common resources?
35. Who owns the intellectual property used by each business? Intellectual property includes logos, letterheads, trademarks, patents, copyright, licences etc
36. Do the businesses utilise/share a statutory licence?
 - i) If yes, what legislation is the licence under and who is the licensee/nominee, where applicable?

Financial relationships/dependencies

37. What are the banking arrangements of each business?
 - i) Do they have common or separate facilities?
 - ii) Which bank and branch?
 - iii) Who are the cheque signatories of the accounts and/or authorises EFT payments?
38. Are there any or has there been any intra group loans or financing arrangements between members of the group (including capital provided to start the business). If yes, provide the following:
 - i) Documentation relating to these loans?
 - ii) The purpose of the loan(s)
 - iii) What securities are against them?
 - iv) What interest is charged? E.g. None/Commercial Rates/Other.
 - v) Details of repayment terms? E.g. Repayable on demand/defined schedules.
 - vi) The amount of the loan compared to Total Assets and Liabilities.

39. What is the extent of cross guarantees, mortgages, letters of comfort etc between the entities, including at a shareholder and director level and the relationship of any guarantors?
40. Who is the ultimate guarantor for loans to each business?
41. Have any personal guarantees in respect of trade accounts been given. If yes, who has given them?
42. If any property, plant or equipment is leased, has anyone given any security or guarantee in relation to the lease payments? If yes, what is their relationship with the applicant?
43. Do the members of the group prepare consolidated accounts?
44. Do the members of the group use the same financial adviser/accountant/lawyer?
45. Do the members of the group advertise/market themselves as members of one group?
46. Who collects the debts of each business including first accounts through to referral for legal action?
47. Has any member of the group provided security or credit facilities to other companies in the group? If yes, provide details.

Common employees

48. Is there any use of common employees? If yes, please provide the following:
 - In respect of each common employee -
 - (a) Name of the employee and their title and role.
 - (b) Which member of the group is their employer?
 - (c) What services do they perform?
 - (d) For which members in the group do they perform those services?
 - (e) What proportion of their time is spent providing services to the other members of the group?
49. Total number of employees in each business.
50. Number of shared employees.
51. Is there any agreement(s) or arrangement in writing for the provision of the services?
 - i) If yes, a copy of this agreement(s) is required.
 - ii) If there is no written agreement(s) or arrangement, on what basis is common employees established?
52. Does the business receiving the services pay the employer of the common employee for those services?
 - i) If yes, how is the payment calculated and is it calculated at a commercial basis?
 - ii) If no, is there any other arrangement in place?
53. Where are these services performed?
54. Are invoices required to be submitted for work performed for other business? If yes, how is payment made?
55. Are the services provided by the common employees, services that are ordinarily required by the other business?
56. Would the other employer's business suffer if those services were not performed?

Other matters

57. Provide a copy of your last set of financial statements.
58. Provide copies of Minutes of Meetings for the last 2 years for each group member involved in the exclusion application.

PRIVACY STATEMENT

The information you provide by way of an exclusion application is required by RevenueSA to determine the organisation's eligibility for exclusion from grouping. The information may be disclosed to third parties with an individual's consent or as required or permitted by law.

An individual may review and update personal information held by RevenueSA by contacting the Office.

CONTACT DETAILS

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