

# Acquisition Statement: Acquisition of an Interest in a Public Landholder

This statement must be made by the person who has made the relevant acquisition in a public landholder.

The statement also facilitates;

- **Commonwealth Reporting Requirements**  
to collect and report to the Australian Tax Office (ATO), information on relevant acquisitions of land in NSW

**Note:**

- Each person who makes a relevant acquisition must complete a separate acquisition statement
- Read the notes at the back of this form for an explanation of the terms used in this statement
- Under the *Taxation Administration Act 1996*, you are required to provide all relevant information to enable duty to be assessed on a document or transaction. It is an offence to provide false or misleading information
- If you need more room, complete your answers on a separate sheet and attach to this form when lodging
- For an exempt acquisition, use form ODA 047
- For an acquisition in a private landholder, use form ODA 043A
- For concessions for primary producers, use form ODA 043C
- Print clearly in the boxed spaces and tick the appropriate boxes
- Read more about the **Landholder Duty** factsheet on [www.revenue.nsw.gov.au](http://www.revenue.nsw.gov.au)
- Read more about Surcharge Duty (Surcharge Purchaser Duty) available at [www.revenue.nsw.gov.au](http://www.revenue.nsw.gov.au)

**The following supporting information must be lodged with this statement:**

A formal valuation of the unencumbered value of all the landholdings including landholdings of linked entities.  
Evidence of value of all the goods of the landholder and its linked entities (even if the linked entities do not hold land).  
Financial statements (including notes) of the landholder and linked entities as at the date of the transaction.

I,

am the person

am an authorised officer of the Company/Corporation

Company/Corporation name

am authorised on behalf of the Government

Country of Government

am a General Partner of a Limited Partnership

Name of Limited Partnership

Name of General Partners

**who has made a relevant acquisition in the landholder details in Part 1.**

## Acquirer's Details

Date of Birth (if an individual)      /      /	ABN/ACN/ARBN (if applicable)
Current Address (residential address for an individual / correspondence address for all other)	
Future Address (residential address for an individual / correspondence address for all other)	
Contact phone number	
Email address	
* Country of citizenship (if an individual)	
Country of incorporation	
Country of tax residence	
FIRB application number (if applicable)	

**\* If country of citizenship is other than Australia, complete the following:**

Passport number
Visa number
Sub-class
Expiry date      /      /
Overseas ID

**Are you making the acquisition in the capacity as a trustee?**

Yes                      No

If Yes please select the type of trust and provide the name of the trust?

Unit Trust              Discretionary Trust              Fixed Trust              Superfund

Name of Trust
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For any other trust (e.g. bare trust) provide the names of the beneficiaries (e.g. real purchaser)

Name of Beneficiaries

## 1. Details of public landholder

➤ See Notes 1 and 2

a) If the landholder is a public unit trust scheme:

Name of unit trust scheme
ARSN (if applicable)
Name of trustee
ABN/ACN (if applicable)
Address of trustee (Show registered address if trustee is a company)

b) If the landholder is a listed company:

Name of company
ABN/ACN
Place of registration of company
Registered address of company

## 2. Details of linked entities

Linked entity	Percentage interest held directly or indirectly by Landholder

➤ See Notes 3 and 4

## 3. I confirm the threshold value of the NSW land holdings held or taken to be held by

(name of public landholder)
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is **\$2 million or more** ➤ See Note 1

## 4. Details of relevant acquisition

➤ See Notes 8, 9 and 5

a) Date of the relevant acquisition

/   /
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b) The interest acquired (%)

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c) How was interest acquired

➤ See Note 6

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**5. Details of prior acquisitions by the same or “associated persons” (as defined in Duties Act 1997)**

Date of acquisition	Acquired by	Interest acquired	If exempt state reason for exemption
/ /		%	
/ /		%	
/ /		%	
/ /		%	

➤ See Note 10

**6. Total interests of the person and any associated persons in the landholder at the date of the relevant acquisition.**

**7. Details of NSW landholdings and goods of landholder and linked entities as at the date of the relevant acquisition** ➤ See Notes 3, 4 and 14

**Landholdings**

Held by (entity)	Title particulars of the land holdings	Unencumbered value	Value taken to be held by landholder if held by linked entity ➤ See sections 158 & 158A
		\$	\$
		\$	\$
		\$	\$
		\$	\$

**Goods**

Held by (entity)	Type of goods	Unencumbered value	Value taken to be held by landholder if held by linked entity ➤ See sections 158 & 158A
		\$	\$
		\$	\$
		\$	\$
		\$	\$

Total unencumbered value of NSW landholdings and goods held or taken to be held by the landholder as at the date of the relevant acquisition

**8. Details of prior duty paid**

If the landholder concerned is a widely held trust, the amount of duty paid (if any) in respect of a dutiable transaction in relation to units acquired on or after 1 July 2009.

If the duty was paid in NSW, indicate:

## 9. Duty payable

I calculate the duty payable on this statement as

\$

➤ See Note 11

## 10. Declaration

I am the person who made the relevant acquisition, or a person authorised to make this declaration on behalf of an entity that made the relevant acquisition, and I certify that the details provided in this statement are true and correct in every particular.

I,
Position (if applicable)
Corporation (if applicable)

make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the *Oaths Act 1900*

Declared at (Place)	Date	/	/	20
Signature of declarant				

in the presence of an authorised witness, who states:

I (Name of authorised witness),
a (Qualification of authorised witness)

certify the following matters concerning the making of this statutory declaration by the person who made it (***\*please cross out any text that does not apply***):

- \*I saw the face of the person OR  
\*I did not see the face of the person because the person was wearing a face covering, but I am satisfied that the person had a special justification for not removing the covering, and
- \*I have known the person for at least 12 months OR  
\*I have not known the person for at least 12 months, but I have confirmed the person's identity using an identification document and the document I relied on was

(Describe identification document relied on)
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Signature of authorised witness	on (Date)	/	/	20
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## Notes

These notes are for general guidance only. For details, see the relevant Sections of the *Duties Act 1997*.

1. A **landholder** is a unit trust scheme, a private company or a listed company that has land holdings in New South Wales with a threshold value of \$2,000,000 or more. If a land holding consists of an estate in fee simple in land, the land value of the land (as determined under the Valuation of Land Act 1916), rather than the unencumbered value of the land, is used to determine whether the \$2,000,000 threshold is met.
  - See Section 146(1) and 146A of the *Duties Act 1997*

However, once a liability arises, duty payable will be calculated with reference to the unencumbered value of the land holdings and goods in New South Wales of the landholder and its linked entities.
  - See Section 156 of the *Duties Act 1997*. These terms are defined in the Dictionary in the Act.
2. A **public** landholder is a public unit trust scheme or listed company.
  - See Section 146(3) of the *Duties Act 1997*
3. **Land holdings** of a landholder
  - See Section 147 of the *Duties Act 1997*. The land holdings of any linked entity of the primary producer must also be included.
  - See Sections 158 and 158A of the *Duties Act 1997*
  - See also Sections 159 and 160 for property taken to be held by the landholder
4. **Linked entities** include not only subsidiaries but also entities in which an interest of not less than 50 per cent is held, including through a chain of entities.
  - See Sections 158 & 158A of the *Duties Act 1997*
5. A **significant interest** is an entitlement (without regard to any liabilities of the landholder) to a distribution of property from a private landholder, being: 90 per cent or more of the property distributed.
  - See Section 150(2)(b) of the *Duties Act 1997*
6. A person **acquires an interest** in a landholder if the person obtains an interest or the person's interest increases, including (but not limited to) by means of:
  - a) the purchase, gift or issue of a unit or share,
  - b) the cancellation, redemption or surrender of a unit or share,
  - c) the abrogation or alteration of a right for a unit or share,
  - d) the payment of an amount owing for a unit or a share.
  - e) if the capacity in which the interest in the landholder is held changes.
  - See Section 151(2) of the *Duties Act 1997*
7. If an interest in a landholder is acquired or held by a person as bare trustee for another person, the interest is taken to have been acquired by, or to be held by, the ultimate beneficial owner of the interest. The ultimate beneficial owner of an interest is a beneficial owner of an interest who does not hold the interest as bare trustee for another person (so that, if there is a chain of bare trustees, the ultimate beneficial owner is the last beneficial owner in that chain).
  - See Sections 157A-157C of the *Duties Act 1997*.
8. The date of the relevant acquisition is the date when 90% is acquired.
9. A person makes a **relevant acquisition** if the person:
  - a) acquires a significant interest in a landholder
  - b) acquires an interest that when aggregated with other interests of the person or an associated person amounts to a significant interest in a landholder
  - c) has (either alone or together with associated persons) a significant interest and acquires a further interest in a landholder.
  - d) acquires an interest that when aggregated with other interests of the person or other persons acquired under substantially one arrangement amounts to a significant interest in a landholder
  - See Section 149 of the *Duties Act 1997*. Associated person is defined in the Dictionary of the *Duties Act 1997*
10. Duty is payable by the person who makes the relevant acquisition unless the relevant acquisition results from an aggregation of the interests of associated persons, in which case the person who made the relevant acquisition and the associated person or persons are jointly and severally liable for payment of the duty.
  - See Section 154(2) of the *Duties Act 1997*

11. Duty is assessed in accordance with the provisions of *Section 155 of the Duties Act 1997*.
12. If a relevant acquisition is made in a land rich primary producer, no duty is chargeable if requirements of Section 163D are satisfied ➤ *See Section 163D(2) of the Duties Act 1997*
13. Exempt acquisitions are detailed in Sections 163A, 163B and 163C.
14. Goods ➤ *See Section 163K of the Duties Act 1997*.
15. Widely held trust is defined in the Dictionary of the *Duties Act 1997*.

#### Privacy statement

There are state and federal laws to protect the privacy of your personal information collected by Revenue NSW. The law also specifies the circumstances where disclosure of your information for specific purposes to certain people or organisations is authorised. Revenue NSW has procedures in place to ensure that we comply with these laws. Revenue NSW will correct or update your personal information at your request.

Read more about privacy at [www.revenue.nsw.gov.au](http://www.revenue.nsw.gov.au)

#### Contact details

 1300 139 814\* (Monday – Friday, 8.30 am – 5.00 pm) \*Interstate clients please call (02) 9689 6200  
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