



Corporate reconstruction reassessment

OFFICE USE ONLY

Lodgement no.

Assessment date

NOTE:

- All questions and the verification **must** be completed in full. Please **print** all responses.
- Please forward the completed form to the Territory Revenue Office together with the previously stamped document/s within 30 days of the occurrence of an event as set out in section 23(1)(b) of the *Stamp Duty Act*.
- Failure by a party to the transaction to complete and lodge the form and document/s within 30 days is an offence for which a penalty of up to 500 penalty units is provided under the *Taxation Administration Act* (penalty unit values are available from www.revenue.nt.gov.au). Furthermore, interest and penalty tax may apply.

CONTACT DETAILS

Name: ABN/ACN:

Postal address:

Postcode:

Phone number: Fax number:

Contact name:

Email:

NAME OF PARTIES TO THE TRANSACTION

Corporation name: ABN/ACN:

Transferee Transferor New parent corporation Existing corporation

Please tick the applicable box.

Corporation name: ABN/ACN:

Transferee Transferor New parent corporation Existing corporation

Please tick the applicable box.

NATURE OF EXEMPTION PREVIOUSLY GRANTED

Please tick the applicable box.

- Duty on the intra-group transfer or conveyance of property and/or 'land rich' duty on a relevant acquisition as a result of an intra-group transfer of marketable securities (section 20 or 22 of the *Stamp Duty Act* as in force prior 1 July 2006).
- 'Land rich' duty on a relevant acquisition as a result of interposing a new parent corporation (section 19 or sections 19 & 22 of the *Stamp Duty Act* as in force prior 1 July 2006).

TERRITORY REVENUE OFFICE

DETAILS OF EXEMPTION

Please provide the details of the property and date of occurrence of each transfer or relevant acquisition for which an exemption from stamp duty was allowed.

| Details of property | Date of occurrence |
|---------------------|--------------------|
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REASON FOR ASSESSMENT

Please tick the applicable box.

- Within three (3) years after the conveyance, transfer, or relevant acquisition, the transferor or transferee has ceased to belong to the same corporate group.
- Within three (3) years after the transaction or acquisition, part or all of the consideration for the conveyance, transfer, or relevant acquisition has been provided or received other than as permitted by section 20(2)(c)(ii) of the *Stamp Duty Act*.

Note: The Commissioner of Territory Revenue will not make a reassessment in the circumstances detailed in section 23(4) of the *Stamp Duty Act*.

Date event occurred:

VERIFICATION

The verification is to be completed by an authorised officer of the corporate group.

I hereby verify that the information supplied is true and correct.

Authorised person's signature:

Name:

Date:

Title/position:

Date:

WARNING: It is an offence under the *Taxation Administration Act* to provide information that you know is misleading in a material particular (maximum penalty 400 penalty units – current penalty unit values are available from www.revenue.nt.gov.au).

PRIVACY STATEMENT

The information requested in this form is required by law to enable a reassessment of stamp duty on a previously granted corporate reconstruction exemption to be made. The information may be communicated to persons authorised under the *Taxation Administration Act*. You may review or correct any personal information provided by contacting the Territory Revenue Office.