

# Division 15 Statement - Transaction not effected or evidenced by an instrument

*Note: please refer to the Guidance Notes on page 3 for assistance in completing this form*

## DETAILS OF PURCHASER/ACQUIRER AND VENDOR/DISPOSER

Name of purchaser/acquirer:

Address:   
 Postcode:

Name of vendor/dispenser:

Address:   
 Postcode:

## DETAILS OF TRANSACTION

What date did the transaction occur?

Was the property acquired in connection with the acquisition of a business?  Yes  No

If you answered "yes" to the above question, state the name and address of the business:

Name :

Address:   
 Postcode:

Is there any other property being acquired with the property shown in this statement, whether as part of this transaction, or under another transaction?

No

Yes → Are there any dutiable instruments (stamped or otherwise) in existence that record the acquisition of this other property?

No

Yes → They must be lodged with this statement.

## CONSIDERATION PAID AND MARKET VALUE

Is the consideration paid, or payable, equal to the unencumbered value?  Yes  No

If **YES**, amount of consideration:

If **NO**, unencumbered value:

## TERRITORY REVENUE OFFICE

# DETAILS OF PROPERTY ACQUIRED AND APPORTIONMENT OF DUTIABLE VALUE

## Part A Property other than marketable securities

APPORTIONMENT SCHEDULE		\$
<b>Dutiable property:</b>		
• Land and leases (including buildings and fixtures thereon):		
• Mining tenements (including information, buildings and fixtures thereon):		
• Goodwill of a business, intellectual property rights, statutory licences:		
• Option to purchase dutiable property:		
• Dutiable chattels (including plant and equipment):		
<b>Total of dutiable property:</b>		
<b>Non-dutiable property:</b>		
• Stock in trade, livestock, materials for use in and goods under manufacture:		
• Motor vehicles (only if registered or to be registered in the Northern Territory):		
• Cash money or negotiable instruments:		
• Property outside the Northern Territory:		
<b>Total of non-dutiable property:</b>		

## Part B Marketable securities

**Note:** Stamp duty on marketable securities was abolished from 1 July 2006. Therefore, this statement only applies to transactions effected prior to that date.

Name of company/trust:	<input type="text"/>
Number of shares/units acquired:	<input type="text"/>

## DECLARATION TO BE COMPLETED BY PURCHASER/ACQUIRER

I/We

*print full name(s)*

declare that the statements contained herein are true and correct in every particular.

Signature (*Public officer/Authorised person*)

Date

Signature (*Public officer/Authorised person*)

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](http://www.revenue.nt.gov.au)).

### PRIVACY STATEMENT

The information required in this form is required by law to determine your liability for stamp duty. 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.

## GUIDANCE NOTES

The following notes are provided as a guide only. For precise details, reference should be made to Part 3, Division 15 of the *Stamp Duty Act*, which can be downloaded from the web site.

In the information below, reference to dutiable property includes marketable securities. (**Note:** *Stamp duty on marketable securities was abolished from 1 July 2006. Therefore, this statement only applies to transactions effected prior to that date.*)

This Statement is to be lodged if a dutiable transaction (refer to the definition at section 4(1) of the Act) occurs and the transaction is not effected or evidenced by a dutiable instrument or such as an instrument existed but has been lost or destroyed.

The Statement must be lodged by the person who would have been liable for payment of the stamp duty had the transaction been effected by a dutiable instrument.

The statement must be lodged and the duty paid within 60 days after the date of the dutiable transaction otherwise penalty tax and interest may apply.

A statement is not liable to duty if the Commissioner of Territory Revenue is satisfied that the transaction is not a tax avoidance scheme or part of a tax avoidance scheme and the relevant transaction is:

- (a) the appointment of a receiver or trustee in bankruptcy;
- (b) the appointment of a liquidator;
- (c) the making of a compromise or arrangement under Part 5.1 of the *Corporations Act 2001* (Cth);
- (d) the issue or redemption of units in a unit trust scheme;
- (e) a transfer of property by way of pledge or security; or
- (f) the release or termination of an option to purchase property.

Refer to the *Stamp Duty Lodgement Guide* ([I-SD-001](#)) for guidance on what information is to be provided with this statement. The guide can be accessed on TRO's web site.

## HOW TO CONTACT TRO

Telephone:	1300 305 353	Facsimile:	08 8999 5577
Web site:	<a href="http://www.revenue.nt.gov.au">www.revenue.nt.gov.au</a>	Email:	<a href="mailto:ntrevenue@nt.gov.au">ntrevenue@nt.gov.au</a>
Correspondence:	Commissioner of Territory Revenue Territory Revenue Office GPO Box 154 DARWIN NT 0801	Office location:	Territory Revenue Office Level 14, Charles Darwin Centre 19 The Mall, DARWIN NT 0800