

# Corporate reconstruction reassessment

OFFICE USE ONLY

Lodgement no.

Assessment date

**NOTE:** All sections and the Verification **must** be completed in full. Please **print** all responses.

Please forward the completed form to Territory Revenue Office together with the previously stamped document/s within 30 days of the occurrence of an event set out in section 23(1)(b). 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 (currently \$55 000) is provided under the *Taxation Administration Act*. Furthermore, interest and penalty tax may apply.

## 1 CONTACT DETAILS

Name:	<input type="text"/>	ABN/ACN:	<input type="text"/>
Postal address:	<input type="text"/>	Postcode:	<input type="text"/>
Contact name:	<input type="text"/>		
Phone number:	<input type="text"/>		
Fax number:	<input type="text"/>		
Email:	<input type="text"/>		

## 2 NAME OF PARTIES TO THE TRANSACTION

Corporation name:	<input type="text"/>	ABN/ACN:	<input type="text"/>
<input type="checkbox"/> Transferee	<input type="checkbox"/> Transferor	<input type="checkbox"/> New parent corporation	<input type="checkbox"/> Existing corporation
<i>Please tick the applicable box.</i>			
Corporation name:	<input type="text"/>	ABN/ACN:	<input type="text"/>
<input type="checkbox"/> Transferee	<input type="checkbox"/> Transferor	<input type="checkbox"/> New parent corporation	<input type="checkbox"/> Existing corporation
<i>Please tick the applicable box.</i>			

## 3 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 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 as in force prior 1 July 2006)

## 4 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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## 5 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).

Note: The Commissioner will not make a reassessment in the circumstances detailed in section 23(4).

Date event occurred:

## VERIFICATION

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

Authorised person's signature:

Name:

Date:

Title/position:

### 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. It is an offence under the *Taxation Administration Act* to provide information that you know is false or misleading (maximum penalty 400 penalty units - currently \$44 000). The information may be communicated to persons authorised under the Act. You may review or correct any personal information provided by contacting Territory Revenue Office.