

Application for Registration of a Unit Trust Scheme

Note:

- This application must be completed by the responsible entity of an imminent public unit trust scheme, a wholesale unit trust scheme or an imminent wholesale unit trust scheme for the purposes of the land rich provisions in Chapter 4A of the *Duties Act 1997*
- The relevant declaration must be completed by an authorised officer of the responsible entity
- The appropriate supporting documents must be lodged with the application
- **It is an offence to give false or misleading information.** Substantial interest and/or penalty tax may become payable in the event that information provided is shown to be false
- If you need more room to complete this form, attach a separate sheet
- Print clearly in the boxed spaces and cross the appropriate box

Supporting documents

Lodge a copy of the following documents:

- relevant trust deed or scheme constitution, including schedules and amending deeds
- any prospectus, product disclosure statement or information memorandum
- any document evidencing intention to become a listed trust, widely held trust or wholesale unit trust.

Applicant details

Name of unit trust	
Name of responsible entity	
	ABN
Address	
Suburb	Postcode
Contact name	Phone number ()

Unit holders

Provide details of all unit holders who held or still hold 10 per cent or more of the units on and from the proposed registration commencement date. For a wholesale unit trust, list qualifying investors who held, or hold, in total, the requisite 80 per cent, at least, of the units, and identify the relevant paragraph from the definition of qualifying investor on page 4.

Name of unit holder (If held as trustee, include the name of the trust)	ACN/ABN	Type of qualifying investor	% interest held

Land holdings

Provide the following details in respect of all of the unit trust scheme's land holdings, whether directly or indirectly held, and whether located in or outside NSW. If any of the land holdings are indirectly held, identify the registered legal owner and the name of the underlying trust.

Land held in NSW

Property address	Title particulars	Estimated value	% interest held
		\$	
		\$	
		\$	
		\$	
		\$	

Land held outside NSW

Property address	Title particulars	Estimated value	% interest held
		\$	
		\$	
		\$	
		\$	
		\$	

Declaration A Imminent public unit trust scheme

I,
an authorised officer of
which is the responsible entity of

do solemnly and sincerely declare that:

- The responsible entity hereby applies for registration of the unit trust scheme as an imminent public unit trust scheme under section 163ZS of the Duties Act 1997, commencing from

/ / (date)

- The unit trust scheme is proposed to become:

<input type="checkbox"/> a listed trust on the exchange on	/ / (date)
<input type="checkbox"/> a widely held trust on	/ / (date)
- The units issued in the trust before the scheme becomes a listed trust or widely held trust have been or will be issued only for the purpose of the unit trust scheme becoming a listed trust or widely held trust
- Those units are or will be the only units issued until the unit trust scheme becomes a listed trust or widely held trust
- If the unit trust scheme is registered and a disqualifying circumstance occurs, the responsible entity will notify the Chief Commissioner of State Revenue within 28 days after it occurs
- The information supplied in this application is true and correct

NOTE: the date must be within 12 months of registration, or such longer period allowed by the Chief Commissioner

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

Signature of declarant
Declared at (Place)
this (Day) of (Month) (Year) 20
Before me (Signature)

(Justice of the Peace or other prescribed person in and for the State of New South Wales)

Declaration B Wholesale unit trust scheme

I,
an authorised officer of
which is the responsible entity of

do solemnly and sincerely declare that:

- 1 The responsible entity hereby applies for registration of the unit trust scheme as a wholesale unit trust Scheme under section 163ZS of the *Duties Act 1997*, commencing from

/ / (date)

- 2 Not less than 80 per cent of the units in the unit trust scheme have been held by qualifying investors on and from the proposed registration commencement date
- 3 Each qualifying investor holds less than 50 per cent of the units in the unit trust scheme, or if a qualifying investor holds units in the unit trust scheme in more than one capacity, the qualifying investor holds less than 50 per cent of the units in each capacity
- 4 If the unit trust scheme is registered and a disqualifying circumstance occurs, the responsible entity will notify the Chief Commissioner of State Revenue within 28 days after it occurs
- 5 The information supplied in this application is true and correct

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

Signature of declarant
Declared at (place)
this (Day) of (Month) (Year) 20
Before me (Signature)

(Justice of the Peace or other prescribed person in and for the State of New South Wales)

Declaration C Imminent wholesale unit trust scheme

I,
an authorised officer of
which is the responsible entity of

do solemnly and sincerely declare that:

- 1 The responsible entity hereby applies for registration of the unit trust scheme as an imminent wholesale unit trust scheme under section 163ZS of the *Duties Act 1997*, commencing from

/ / (date)

- 2 The unit trust scheme will meet the criteria for registration as a wholesale unit trust scheme on or before:

/ / (date)

NOTE: the date must be within 12 months of registration, or such longer period allowed by the Chief Commissioner

- 3 The units issued in the trust before the scheme meets the criteria for registration as a wholesale unit trust scheme have been or will be issued only for the purpose of the unit trust scheme meeting those criteria
- 4 Those units are or will be the only units issued until the unit trust scheme meets those criteria
- 5 If the unit trust scheme is registered and a disqualifying circumstance occurs, the responsible entity will notify the Chief Commissioner of State Revenue within 28 days after it occurs
- 6 The information supplied in this application is true and correct

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

Signature of declarant
Declared at (place)
this (Day) of (Month) (Year) 20
Before me (Signature)

(Justice of the Peace or other prescribed person in and for the State of New South Wales)





Definitions

disqualifying circumstance	a circumstance that causes a registered unit trust scheme to fail or cease to meet the relevant criteria for registration
listed trust	a unit trust scheme any of the units in which are listed for quotation on the Australian Stock Exchange or any exchange of the World Federation of Exchanges
qualifying investors	are persons who hold units in a unit trust scheme in any of the following capacities: <ul style="list-style-type: none">(a) as trustee of a complying superannuation fund that has not less than 300 members(b) as trustee of a complying approved deposit fund that has not less than 300 members(c) as the trustee of a pooled superannuation trust(d) as the trustee of public unit trust(e) as a life company if its holding of the units in the unit trust scheme is an investment of a statutory fund maintained by it under the <i>Life Insurance Act 1995</i> of the Commonwealth (and, for the purposes of this paragraph, the holding of units by a life by way of an investment of a statutory fund of the life company is taken to be a holding of units by the life company in a separate capacity from a holding of units by the life company by way of investment of another statutory fund of the life company)(f) as a custodian for a trustee, or a trustee for a life company, referred to in any of the preceding paragraphs in its capacity as such a custodian or trustee(g) as the trustee of another wholesale unit trust scheme(h) as the custodian or trustee for an IDPS, or investor directed portfolio service, within the meaning of the relevant ASIC policy statement, if the IDPS has not less than 300 clients or investors, none of whom (individually or together with any associated person) is beneficially entitled to more than 20 per cent of the property to which the IDPS relates(i) as the responsible entity for a managed investment scheme registered under the <i>Corporations Act 2001</i> of the Commonwealth (not being a person to which paragraph (d) or (h) applies), if the managed investment scheme has not less than 300 members, none of whom (individually or together with any associated person) is beneficially entitled to more than 20 per cent of the property to which the scheme relates(j) as the Crown in right of the Commonwealth, a State or a Territory (including any statutory body representing the Crown in right of the Commonwealth, a State or a Territory)(k) in a capacity approved by the Chief Commissioner, being a capacity that the Chief Commissioner is satisfied corresponds to a capacity referred to in paragraphs (a) – (f) under the law of an external Territory or a foreign country(l) as a corporation or unit trust scheme that is wholly owned by a person or persons who hold shares in the corporation or units in the unit trust scheme in a capacity approved by the Chief Commissioner, being a capacity that the Chief Commissioner is satisfied corresponds to a capacity referred to in paragraphs (a)-(f) under the law of an external Territory or a foreign country.
responsible entity	a reference to the responsible entity for a unit trust scheme is, in the case of a unit trust scheme for which there is no responsible entity, a reference to the trustee of that unit trust scheme
wholesale unit trust scheme	the criteria for registration as a wholesale unit trust scheme are: <ul style="list-style-type: none">(a) not less than 80 per cent of the units in the unit trust scheme are held by qualifying investors, and(b) each qualifying investor holds less than 50 per cent of the units in the unit trust scheme, or if a qualifying investor holds units in the unit trust scheme in more than one capacity, the qualifying investor holds less than 50 per cent of the units in each capacity
widely held trust	a unit trust scheme which has not less than 300 unitholders none of whom, individually or together with any associated person, is beneficially entitled to more than 20 per cent of the units in the trust

Privacy statement

Information collected from you on this form is required by the Office of State Revenue (OSR) to enable registration of the unit trust scheme under section 163ZS of the *Duties Act 1997*. The information may be provided to third parties with your consent or as required or permitted by law. OSR will correct or update your personal information at your request. Read more about privacy at www.osr.nsw.gov.au

Contact details

 1300 139 814* (Monday – Friday, 8.30 am – 5.00 pm) *Interstate clients please call (02) 9689 6200
 www.osr.nsw.gov.au  vendorduty@osr.nsw.gov.au  Help in community languages is available.

Offices (Monday – Friday, 8.30 am – 4.30 pm)

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