



Office of State Revenue
NSW TREASURY
ISO 9001-Quality Certified

Statement: Allotment of Shares by Direction

NOTE:

- This statement must be completed by the person to whom the shares are allotted
- Under the *Taxation Administration Act 1996*, it is an offence to give false or misleading information. You may also be liable to interest and/or penalty tax
- Print clearly in the boxed spaces
- Read the notes on the back page before completing this form

I,	
of	

provide the following details in relation to my acquisition of shares by allotment

1 Details of relevant company

Name of company which allotted the shares
Registered address of that company

2 Details of allotment

a

Name of person to whom shares were allotted
Address of person to whom shares were allotted

(Show registered address if a company)

b

Name of person who directed allotment of the shares
Address of person who directed allotment of the shares

(Show registered address if a company)

c Particulars of shares allotted

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d Particulars of obligation owed by the allotting company to the directing party

(Lodge a copy of any instrument, for example a sale agreement, containing or evidencing the relevant obligation)

e Date shares were allotted

/ /

3 I calculate the duty payable on this statement to be

\$

I certify that the above details are true and correct.

Signed

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Date

/ / 20

NOTES

- 1 Under Sections 138 and 142(1) of the *Duties Act 1997* this statement is required whenever a NSW company allots shares to a person at another person's direction, in discharge of an obligation to that other person, whether that obligation arises as consideration for the purchase of property by the company or otherwise. (The expression 'NSW company' is defined in the Dictionary in the *Duties Act 1997*.) Under Section 142(2) the statement must be lodged within 3 months after the shares are allotted.
- 2 Under Section 144 of the *Duties Act 1997* this statement is chargeable with duty at the rate set out in Section 33 in respect of a transfer of marketable securities on the dutiable value of the shares allotted. ('Dutiable value' is defined in Section 21(1).) Under Section 141 the duty is payable by the person to whom the relevant shares are allotted. Under Section 139 the liability to duty arises when the shares are allotted, but under Section 140 a tax default does not occur for the purposes of the *Taxation Administration Act 1996* if the duty is paid within 3 months of that date. If the shares of the NSW company are not quoted on the market operated by the Australian Stock Exchange lodge a copy of the most recent set of accounts for the company. An accountant's valuation of the shares allotted may be required.

PRIVACY STATEMENT

The information you provide in this form is required by the Office of State Revenue (OSR) to determine your liability for duty. The information may be disclosed to third parties with your consent or as required or permitted by law.

You may review and update any personal information held by OSR by contacting the Office.

CONTACT DETAILS

Phone: 1300 139 814* (Monday – Friday, 8.30 am – 5.00 pm)

Website: www.osr.nsw.gov.au

Email: duties@osr.nsw.gov.au

OFFICES (8.30 am – 4.30 pm)

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*Interstate clients call (02) 9689 6200

Help in community languages is available.

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