



Aggregation Statement

Statutory Declaration

State Revenue Office

Department of Treasury and Finance

Using this statement

If you are submitting documents for assessment with the State Revenue Office (SRO) the information in this Statement will be used by the SRO to determine whether the aggregation provisions contained under section 22 of the [Duties Act 2001](#) (the Act) should be applied. This Statement should also be used where the transferee wishes the Commissioner of State Revenue to exercise 'the discretion' contained in section 22(2) of the Act to not aggregate the transactions on the basis that it would not be just or reasonable to aggregate.

If you are a Tasmanian Revenue Online agent self-endorsing a transaction that might be subject to the aggregation provisions then this Statement should be completed and retained as evidence to support the manner in which the transactions were self-endorsed.

Do not complete this form if you are satisfied that the aggregation provisions apply to the transactions. If aggregation does apply, please advise that aggregation applies at the time of lodgement or if self-endorsing utilise the Aggregation Transfer document type.

About statutory declarations

A statutory declaration is a written statement declared to be true in the presence of an authorised witness.

The following people are authorised to witness your signature on a statutory declaration:

- Legal practitioner;
- Registered health practitioner (such as a doctor, pharmacist, nurse);
- Bank officer, credit union officer, or finance company officer with five or more years of continuous service;
- Judge or magistrate of a court;
- Police officer;
- Veterinary surgeon;
- Teacher employed full-time at a school or tertiary education institution;
- Commissioner for Affidavits and Declarations; and
- Justice of the Peace.

For the full list of authorised witnesses:

<http://www.justice.tas.gov.au/commissionersfordeclarations>

What do I need?

Please read the [Application of section 22 of the Duties Act 2001 \(Aggregation\)](#) revenue ruling available on the SRO website: www.sro.tas.gov.au/resources/rulings

If they have not already been submitted, please include the original contracts or instruments/statements evidencing or effecting the dutiable transactions. If they have been previously submitted, please provide the SRO transaction or requisition number.

Who should complete this statement?

This Statement should be completed by the transferee. Where the transferees of the various transactions that may be impacted by the aggregation provisions are not the same person or entity, an Aggregation Statement is required from each transferee.

Explanation of terms

“associated person” means a person who is associated with another person in accordance with any of the following provisions:

- a) persons are associated persons if they are related persons;
- b) natural persons are associated persons if they are partners in a partnership to which the *Partnership Act 1891* applies;
- c) private companies are associated persons if common shareholders have a majority interest in each private company;
- d) trustees are associated persons if any person is a beneficiary common to the trusts (not including a public unit trust scheme) of which they are trustees;
- e) a private company and a trustee are associated persons, if a related body corporate of the company (within the meaning of the *Corporations Act*) is a beneficiary of the trust (not including a public unit trust scheme) of which the trustee is a trustee;
- f) a public company and another person are associated persons if the person is a subsidiary of that public company;
- g) persons are associated persons if they are acting in concert.

“related person” means a person who is related to another person in accordance with any of the following:

- a) natural persons are related persons if:
 - I. one is the spouse or caring partner of the other; or
 - II. the relationship between them is that of a grandparent and grandchild, a parent and child, brothers, sisters, or brother and sister;
- b) private companies are related persons if they are related bodies corporate within the meaning of the *Corporations Act*;
- c) a natural person and a private company are related persons if the natural person is a majority shareholder or director of the company or of another private company that is a related body corporate of the company within the meaning of the *Corporations Act*;
- d) a natural person and a trustee are related persons if the natural person is a beneficiary of the trust (not being a public unit trust scheme) of which the trustee is a trustee;
- e) a private company and a trustee are related persons if the company, or a majority shareholder or director of the company, is a beneficiary of the trust (not being a public unit trust scheme) or which the trustee is a trustee.

More information

Please contact the State Revenue Office:

Phone: (03) 6166 4400 (select option 4 option 3)

Email: dutyhelp@treasury.tas.gov.au

In person: Ground floor
Salamanca Building Parliament Square
4 Salamanca Place, Hobart
(week days 9:00am to 5:00pm)

1. Provide details of transaction one:

Transferor/s (vendor) name	<input type="text"/>		
Transferee/s (purchaser) name	<input type="text"/>		
Date of transaction	<input type="text"/>		
Consideration paid	\$	<input type="text"/>	
Property 1 - Volume (Plan)	<input type="text"/>	Folio (Lot)	<input type="text"/>
Property 2 - Volume (Plan)	<input type="text"/>	Folio (Lot)	<input type="text"/>
Other dutiable property details (if any)	<input type="text"/>		

2. Provide details of transaction two:

Transferor/s (vendor) name	<input type="text"/>		
Transferee/s (purchaser) name	<input type="text"/>		
Date of transaction	<input type="text"/>		
Consideration paid	\$	<input type="text"/>	
Property 1 - Volume (Plan)	<input type="text"/>	Folio (Lot)	<input type="text"/>
Property 2 - Volume (Plan)	<input type="text"/>	Folio (Lot)	<input type="text"/>
Other dutiable property details (if any)	<input type="text"/>		

3. Provide details of transaction three:

Transferor/s (vendor) name	<input type="text"/>		
Transferee/s (purchaser) name	<input type="text"/>		
Date of transaction	<input type="text"/>		
Consideration paid	\$	<input type="text"/>	
Property 1 - Volume (Plan)	<input type="text"/>	Folio (Lot)	<input type="text"/>
Property 2 - Volume (Plan)	<input type="text"/>	Folio (Lot)	<input type="text"/>

Other dutiable property
details (if any)

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If there are more than three transactions complete the details for any other transactions on a separate page and attach to this form.

- 4. If the Transferees in the above transactions are not the same, please provide details of their relationship. (Refer to the definition of associated persons and related persons, page 2)

- 5. In respect of the transferee, if the legal owner is different to the beneficial owner, please provide details of the beneficial owner and the relationship between the legal and beneficial owners for each transaction.

- 6. Provide details of how each of the transactions were negotiated, including the names of the person(s) negotiating on behalf of the vendor(s) and of the purchaser(s) and whether the transactions were negotiated at the same time.

- 7. Provide details of how the consideration for each transaction was negotiated (e.g. was a single price negotiated and then split between the transactions?).

8. If the dutiable property in each transaction is land, is the land adjoining or adjacent or in close proximity to the other land? Provide details.

9. If the dutiable property in each transaction is land, are there any approved plans for building across the lots or have the properties been sold subject to a development application or approval? If so, provide details.

10. What is the present use of the property in each of the transactions and what is the transferee(s)/purchaser(s) intended use?

11. Are the contracts relating to the transactions conditional on the completion of each other? Or do they otherwise refer to one another and what would the consequences be if one contract failed to proceed (e.g. would either the transferor/vendor or the transferee/purchaser withdraw from any of the others)?

- 12. Attach copies of any printed advertisements showing the properties for sale, including how the properties were advertised and the advertised price. If not advertised, provide details of how the dutiable property was offered for sale and whether it was offered for sale as a single parcel or separately. Provide evidence to substantiate the circumstances of the sale.

- 13. Was any discount offered or negotiated as a result of the multiple purchases? If so, provide details.

- 14. Are there any other matters the Commissioner should take into consideration? If yes, provide them below or attach submissions, statements, or other advice to this Statement.

- 15. Statutory Declaration

I,

Your full name

of

Your street address

occupation

do solemnly declare that the information in this declaration is true and correct.

I make this solemn declaration under the [Oaths Act 2001](#).

declared at

Place

in the State
of

State or Territory

on this day,
the

Date

Month

20

Year

signed:

Signature of declarant

before me,

(Justice of the Peace, Commissioner for Declarations, or other authorised witness)

WARNING: There may be court-imposed penalties for giving false or misleading information.

Protecting your personal information

Personal information is collected by the Commissioner of State Revenue and used for the purpose of administering the [Taxation Administration Act 1997](#) and the [Duties Act 2001](#). You are required to provide this information under the relevant provisions of those Acts.

Your personal information may only be disclosed in accordance with the provision of the Taxation Administration Act, and will be managed in accordance with the [Personal Information Protection Act 2004](#). You may access your personal information on request to the Commissioner of State Revenue. A fee may be charged for this service.

Lodging your declaration

Submit your completed statutory declaration and supporting documentation to:

Post: Commissioner of State Revenue
GPO Box 1374
Hobart TAS 7001

OR

Deliver in person: Ground floor 'Document drop box'
Salamanca Building Parliament Square
4 Salamanca Place, Hobart
(week days 9:00am to 5:00pm)

Retain as evidence of self-endorsing on Tasmanian Revenue Online