

# Pre-determination of Section 270 Decision

## General Anti -avoidance Provisions

### Chapter 7 of the Duties Act 2008

Chapter 7 of the Duties Act allows a person to request that the Commissioner decide whether to apply the general anti-avoidance provision in respect of a proposed scheme for a particular transaction or acquisition, or series of transactions or acquisitions. The Commissioner will be bound by that decision when the scheme is carried out, unless a full and true disclosure of information in relation to each transaction and acquisition to which the scheme relates has not been made.

#### Parties to the scheme

Provide a full description of the parties to the scheme (including ACNs / ABNs where relevant) and the connection if any between them.

A connection can be of a business, family or another nature. Provide a diagram if a party has a connection with other parties, showing the nature of the connections between them. This includes showing the shareholdings of corporate bodies and the beneficiaries and trustees of any trusts.

## Facts describing the scheme

Provide a separate document with a detailed description of each step in the scheme in proposed date/sequence order

### Duty consequences of the scheme

Provide an explanation of the expected duty consequences of the scheme, including whether it is expected that there will be any elimination, reduction or postponement in the liability of a person for duty.

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]