

STATUTORY DECLARATION FOR CLAIMING EX GRATIA PAYMENT ON THE PURCHASE OF A PARTIAL INTEREST IN A WORKING SUGAR CANE FARM

This form should be used where the interest purchased is less than 100%.

All co-owners of the purchased farm and/or the farm already owned/part owned by the claimant must also complete statutory declaration B if statutory declaration A is completed. The claimant will need to co-ordinate the completion of statutory declaration B attached herewith and submit with claim.

Please complete qualifying questions

1. Did you purchase¹ an interest in a working sugar cane farm (the purchased sugar cane farm) on or after 26 May 2004, which results in you holding an interest of at least 50% in that farm?

Yes No

If **yes**, please supply date ___/___/___ and complete the property description: Loton RP/SPParish ofin Queensland (If more than one lot, attach schedule)

If **no**, you are not required to complete this form as you do not qualify for ex gratia relief.

2 A. Before the purchase, did you own, and still own, an interest of at least 50% in another working sugar cane farm? (the sugar cane farm already held)?

Yes No

If **yes**, please complete the property description:

Lot.....on RP/SP.....Parish of.....in Queensland

(If more than one lot, attach schedule)

2 B. Is at least 75% of the total area of each of the purchased sugar cane farm and the sugar cane farm already held being used to grow sugar cane (including standard rotational cropping incidental to sugar cane production) and any remaining area is used for a primary production purpose?

Yes No

If you answered **no** to either 2A or 2B, you are not required to complete this form as you do not qualify for ex gratia relief.

3 A. Does the purchased sugar cane farm and the sugar cane farm already held share a common boundary or would share a common boundary but for a road separating the two parcels of land?

Yes No

¹The purchase of a working sugar cane farm must be made between 26 May 2004 and 25 May 2006 inclusive, or between 26 May 2004 and 25 May 2007 inclusive if the purchase is made in the declared Cyclone Larry area. If there is no agreement made, the transfer must be made in either the 2 or 3 year period, as the case may be. For a list of local government areas included in the declared Cyclone Larry area, refer to Attachment 1 in Practice Direction 69.3.

3 B. Were both of the following requirements satisfied at the date of the purchase?

(i) Did you have a supply agreement or contract with at least one sugar cane mill for cane produced on the sugar cane farm already held; and

(ii) Did the vendor of the purchased sugar cane farm have a supply agreement or contract for sugar cane produced on the purchased sugar cane farm with at least one of the sugar cane mills with which you have a supply agreement or contract for the sugar cane produced on the sugar cane farm already held by you? If so, has the vendor assigned their sugar cane supply agreements or contracts for the purchased sugar cane farm to you, as part of the purchase?

Yes No

C. Did you enter into a supply agreement with at least one sugar cane mill by 31 December, in the year you purchased the sugar cane farm for some or all of the cane produced on both the sugar cane farm already held and the purchased farm?

If yes, please provide date __/__/__

Yes No

If you answered **no** to **all** of A,B and C above, you are not required to complete this form as you do not qualify for ex gratia relief.

4. Is cane farming your principal business activity? Yes No

If **no**, you are not required to complete this form as you do not qualify for ex gratia relief.

5 A. Are you an owner or operator of a sugar cane mill? Yes No

5 B. Did you purchase the sugar cane farm as nominee or agent of a sugar cane mill?

Yes No

If you answered **yes to either or both of 5A and 5B**, you are not required to complete this form as you do not qualify for ex gratia relief. Otherwise, please proceed to complete statutory declaration A (attached) and co-ordinate the completion of statutory declaration B (attached) and submit with relevant documentation evidencing the purchase of the sugar cane farm.

STATUTORY DECLARATION

A

QUEENSLAND

TO WIT

Oaths Act 1867

I/We,

of

.....

in the State of, do solemnly and sincerely declare that:

- a. I/We am/are the purchaser/s of an interest in the working cane farm property described as
Loton RP/SPParish of
.....
in Queensland.
- b. I/We provide an undertaking to the Commissioner of State Revenue (the Commissioner) that, for at least two years from the date of completion of the purchase:
 - (i) the purchased sugar cane farm and the sugar cane farm already held (the amalgamated lands) will be used together as a single working sugar cane farm (for example, using common equipment and labour); and
 - (ii) if not adjacent, will use the amalgamated lands to supply sugar cane to common mills for that period; and
 - (iii) the proportion of the amalgamated lands used to produce sugar cane at the time that duty relief is granted (including standard rotational cropping incidental to sugar cane production) will not be decreased.
- c. I/We understand that, if the undertaking outlined in paragraph b is subsequently not satisfied, I/we am/are obliged to:
 - (i) notify the Commissioner in writing, within one month, of the undertaking no longer being satisfied; and
 - (ii) repay immediately the amount of ex gratia relief from transfer duty provided for my/our purchase of the purchased sugar cane farm.
- d. I/We am/are aware that:
 - (i) if I/we don't notify the Commissioner, as required under paragraph c, I/we will be charged interest on any amount I/we am/are liable to repay to the Commissioner; and
 - (ii) interest will accrue from the date by which notification was required under subparagraph c(i) to the date on which the amount repayable is paid in full, both dates inclusive; and
 - (ii) interest will accrue daily at the rate prescribed for unpaid tax interest in the *Taxation Administration Regulation 2002*.

- e. I/we confirm that all the information I/We have provided in this form is true, complete and accurate.
- f. I/We am/are aware that it is a criminal offence to make a declaration that I/we know is false in material particular.

And I/we make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the *Oaths Act 1867*.

Taken and declared before me at.....this.....day
of..... 20

.....
Signed
(Person/s making this declaration)

.....
Signed
(Person who may take declaration²)

² Declarations may be taken by:

- (a) a Justice of the Peace, Commissioner for Declarations or Notary Public under the law of the State, the Commonwealth or another State; or
- (b) a lawyer; or
- (c) a conveyancer, or another person authorised to administer an oath, under the law of the State, the Commonwealth or another State.

STATUTORY DECLARATION

B

QUEENSLAND

TO WIT

Oaths Act 1867

I/We,

of

in the State of, do solemnly and sincerely declare that:

- a. I/We am/are the co-owner/s of the sugar cane farm property described as
Loton RP/SPParish of in
Queensland (the purchased farm).

And/or

I/We am/are the co-owner/s of the sugar cane farm property described as
Loton RP/SPParish ofin
Queensland (the sugar cane farm already held).

- b. I/We provide an undertaking to the Commissioner of State Revenue that, for at least two years from the date of completion of the purchase, the farm in which I/we hold an interest will be used so that:
 - (iv) the purchased sugar cane farm and the sugar cane farm already held (the amalgamated lands) are used together as a single working sugar cane farm (for example, using common equipment and labour); and
 - (v) if the purchased farm and the sugar cane farm already held are not adjacent, the amalgamated lands supply sugar cane to common mills for that period; and
 - (vi) the proportion of the amalgamated lands used to produce sugar cane at the time that duty relief is granted for the purchase (including standard rotational cropping incidental to sugar cane production), is not decreased.
- c. I/We confirm that to my knowledge all information provided in this form is true, complete and accurate.

- d. I/We am/are aware that it is a criminal offence to make a declaration that I/we know is false in material particular.

And I/we make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the *Oaths Act 1867*.

Taken and declared before me at.....this.....day
of..... 20

.....
Signed
(Person/s making this declaration)

.....
Signed
(Person who may take declaration³)

³ Declarations may be taken by:
(d) a Justice of the Peace, Commissioner for Declarations or Notary Public under the law of the State, the Commonwealth or another State; or
(e) lawyer; or
(f) conveyancer, or another person authorised to administer an oath, under the law of the State, the Commonwealth or another State.