



MARINE SCALEFISH FISHERY (MSF)
RESTRICTED MARINE SCALEFISH FISHERY (RMSF)
Fisheries Management Act 2007
Fisheries Management (Marine Scalefish Fishery) Regulations 2006

LICENCE AMALGAMATION FORM
APPLICATION TO AMALGAMATE A MSF OR RMSF LICENCE

With this completed application:
(Please tick when complete)

- I have enclosed the licence amalgamation payment of \$371
- I have paid all outstanding fees in full relevant to the licences being amalgamated, up to and including this financial year.
- I have enclosed the current Licence(s) and the Registrations and Entitlements Register(s)
- Stamp Duty has been paid for this transfer
- The licence holder has **initialled** each page (bottom corner, where indicated).
- I have enclosed a copy of current vessel survey certificates.
- I have lodged all **Catch and Effort Returns with SARDI** (08 8207 5400)
- I have enclosed the Application to Remove the Registration of a Third Party Interest where applicable (An additional fee is not required for this application form).
- If applicable, I have attached a completed cancellation form for my associated Restricted Fish Processor Registration.
- If applicable, I have returned all unused or partially used CDR books and bin tags to PIRSA Fisheries and Aquaculture.

PIRSA FISHERIES & AQUACULTURE
Level 14, 25 Grenfell Street, Adelaide SA 5000
GPO Box 1625, Adelaide SA 5001
Telephone (08) 8204 1370 Facsimile (08) 8204 1388
Email PIRSA.FisheriesS&I@sa.gov.au
<http://www.pir.sa.gov.au/fisheries/home>

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INSTRUCTIONS FOR COMPLETION

1. Read the information contained in this application form carefully. Contact PIRSA Fisheries & Aquaculture if you need clarification of any fisheries management or licensing matter contained in, or related to, this form.
2. You are advised to contact the Department of Transport Energy and Infrastructure regarding qualifications necessary to operate a boat.
3. Seek professional advice if necessary in relation to the completion of this form, including taxation and legal issues.
4. Marine Scalefish licence transfers attract stamp duty, including transfers between family members and transfers where no money changes hands.

A copy of this form will be forwarded to RevenueSA for assessment of stamp duty. Stamp duty is charged on either the consideration (inclusive of GST) or market value of the property transferred, whichever is greater. Generally, stamp duty must be paid within two (2) months of the transfer.

Documentation (i.e. contracts, agreements and tax invoices) associated with a licence transfer may be requested by RevenueSA to enable an assessment of stamp duty. Failure to provide such documentation to RevenueSA may cause delays because **PIRSA cannot complete a transfer until RevenueSA confirms that stamp duty has been paid**.

RevenueSA can be contacted by telephone on (08) 8226 3750 or by email at compliance.licensing@sa.gov.au. Stamp duty assessments can be paid in cash at the State Administration Centre, 200 Victoria Square, Adelaide or by cheque made payable to "Commissioner of State Taxation" and sent to: RevenueSA – Stamp Duty Licensing, Compliance Services, GPO Box 2149, Adelaide SA 5001.

Further information about RevenueSA can be obtained at www.revenuesa.sa.gov.au.

Please note that documents associated with this transfer cannot be stamped via RevNet

5. Attachments 1 and 2 contain some information provided by the State Taxation Office and the Australian Taxation Office.
6. The people who currently hold the respective licences must complete Part A(1) and Part A(2) of this form, and the statutory declaration at the end of Parts B(1) & B(2).
7. The person to whom the licence is to be transferred must complete Part C of this form, and the statutory declaration at the end of Part C.
8. Part D is required to be completed by all persons applying to be a registered master, including licence holder. Refer to pages 15 and 18 of this application in relation to registered masters.
9. All parts of the application form must be submitted at the same time.
10. If there is one or more persons or entities registered on the public register as having an interest in the licence that is to be transferred, they must provide consent to the transfer. You must seek this consent and attach it to this application. If a bank is a registered interest holder, the written consent must be provided on bank letterhead and / or be stamped with the bank seal.

Third party interest holders should also complete the "Cancellation of 3rd party interest form" that is attached to this application.
11. **All applications must be completed in full** before being lodged with PIRSA Fisheries & Aquaculture. Applications that are not complete, or that do not have correct documentation attached, will be returned. Please contact PIRSA Fisheries & Aquaculture on (08) 8204 1370 if you have any queries. Licence Holder **MUST** initial each page (bottom right corner where marked).

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GENERAL INFORMATION

1. The *Fisheries Management (Marine Scalefish Fisheries) Regulations 2006* provide that a licence in respect of the Marine Scalefish Fishery or the Restricted Marine Scalefish Fishery may be transferred with the consent of the Minister. An application for consent must be in writing and must be made on this form, which has been approved by the Minister.
2. The *Fisheries Management (Marine Scalefish Fisheries) Regulations 2006* provide that : The Minister may only consent to a transfer of a licence if satisfied as to the following:
 - (a) that the transfer is—
 - (i) an authorised family transfer; or
 - (ii) an authorised amalgamation scheme transfer;
 - (b) that any fees or other amounts payable in relation to the licence under the Act or the repealed Act have been paid in full;
 - (c) that the licence to be transferred has not been suspended;
 - (d) that the transfer is to 1 person only;
 - (e) that no proceedings alleging an offence against the Act or the repealed Act are pending or likely to be commenced in the State against the holder of the licence;
 - (f) that the transferee is a natural person of at least 15 years of age and is a fit and proper person to hold a licence in respect of a marine scalefish fishery;
 - (g) if a boat registered for use under the licence is the subject of, is registered for use under, or is otherwise referred to in, a licence, permit, authority or other entitlement to take aquatic resources granted under a law of the Commonwealth or a corresponding law—
 - (i) that the entitlement is either to be transferred together with the licence to the transferee or to be surrendered on or before the transfer of the licence; or
 - (ii) that—
 - (A) the transfer of the licence separately from the entitlement is not likely to result in fishing activities that over-exploit or endanger the aquatic resources of the State; and
 - (B) the person or body that granted the entitlement concurs with the separate transfer of the licence.
3. Furthermore, the Minister may only consent to a transfer if that transfer is consistent with the prescribed amalgamation scheme. If the aggregate points value endorsed on a licence is equal to or greater than 24, then the licence may be transferred to any eligible person. If a licence has an aggregate points value of less than 24 points the licence may only be transferred if it is to be amalgamated with another Marine Scalefish Fishery or Restricted Marine Scalefish Fishery licence and the aggregate points value endorsed on both licences is equal to or greater than 24.

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4. It is possible to amalgamate two Restricted Marine Scalefish Fishery licences with one Marine Scalefish Fishery licence, but it is not possible to amalgamate three or more Restricted Marine Scalefish Fishery licences.
5. 'Catch History' is the amount of fish taken by a licence holder pursuant to a licence issued under the *Fisheries Management Act 2007*. In some fisheries, when management arrangements have changed, catch history has been used as one of the relevant criteria when allocating resources. It is important to note that PIRSA Fisheries does not recognise the transfer of catch history from one licence holder to another when a licence is sold or transferred. Catch history can only be recognised for a person who holds a valid licence.
6. Upon the death of a licence holder, the licence will become vested in the personal representative of the deceased, as part of the estate of the deceased. The requirements that apply in this situation are set out in section 57 of the *Fisheries Management Act 2007*.
7. The *Fisheries Management Act 2007* provides that a public register of authorities (including licences) issued under the Act must be kept. This register must include, among other things, a notation that a specified person has a registered interest in a licence. This notation will be made upon application by the holder of the relevant licence, and on payment of the prescribed fee.
8. If you are in the process of acquiring a licence under the *Fisheries Management Act 2007* you are advised to make independent enquires of the licence holder as to any demerit points that are recorded on that licence. The Public Register may not be up to date at the time of your search as there are sometimes delays in the allocation process and so should not be relied upon in isolation from other enquiries any demerits that are incurred by the licence as at the time of the transfer will be attributed to the relevant licence in the ordinary course of business regardless of any transfers occurring in that period. If you require further clarification of the actual demerits held by a licence prior to any transfer you will need to request that from PIRSA Fisheries in writing and as part of that process you will need written consent of the licence holder for that information to be released to you.

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FALSE AND MISLEADING INFORMATION

A person must not make a statement that is false or misleading in a material particular (whether by reason of the inclusion or omission of any particular) in any information provided, or record kept, under this Act.

Maximum penalty:

- (a) if the case where the offence involved the making of a false or misleading statement, or the provision of false or misleading information, relating to a quota entitlement under a fishery authority—
 - (i) if the offender is a body corporate—\$300 000;
 - (ii) if the offender is a natural person—\$60 000;
- (b) in any other case—
 - (i) if the offender is a body corporate—\$100 000;
 - (ii) if the offender is a natural person—\$20 000.

Fisheries Management Act 2007 (Section 119)

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PART A CONVICTION CHECKS – To be completed by both parties

Section 6 (c) of the *Fisheries Management (Rock Lobster) Regulations 2006* states: The Minister may only consent to the transfer of a licence if satisfied that no proceedings alleging an offence against the Act or the repealed Act are pending or likely to be commenced in the State against the holder of the licence

PART A(1) CONVICTIONS OR CHARGES – To be completed by the current licence holder

For the purposes of this application I consent to the release of full details of any convictions or charges for breaches of fisheries related legislation imposed on me in any Australian State or Territory during the period of three years immediately preceding the date of this application. I acknowledge that without this consent being provided, conviction details in some States may not be disclosed.

If the licence is held in your personal name, have you been convicted, or do you have charges or prosecution action pending or likely to be commenced, for an offence involving a breach of legislation relating to fishing in any State or Territory of the Commonwealth during the preceding three years? **Yes / No**

If Yes, give details

If the licence is held in a company name, has any director of the company been convicted, or have charges or prosecution action pending or likely to be commenced, for an offence involving a breach of legislation relating to fishing in any State or Territory of the Commonwealth during the preceding three years? **Yes / No**

If Yes, give details

Signature of Current Licence Holder Date:.....

PART A(2) CONVICTIONS OR CHARGES – To be completed by the applicant receiving the licence

For the purposes of this application I consent to the release of full details of any convictions or charges for breaches of fisheries related legislation imposed on me in any Australian State or Territory during the period of three years immediately preceding the date of this application. I acknowledge that without this consent being provided, conviction details in some States may not be disclosed.

If the licence is to be held in your personal name, have you been convicted, or do you have charges or prosecution action pending or likely to be commenced, for an offence involving a breach of legislation relating to fishing in any State or Territory of the Commonwealth during the preceding three years? **Yes / No**

If Yes, give details

If the licence is to be held in a company name, has any director of the company been convicted, or have charges or prosecution action pending or likely to be commenced, for an offence involving a breach of legislation relating to fishing in any State or Territory of the Commonwealth during the preceding three years? **Yes / No**

If Yes, give details

Signature of Receiving Applicant: Date:.....

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PART B(1) Application to transfer licence by the existing licence holder seeking to transfer the licence.

Name:.....

Address:

..... Post Code

Is an agent or representative (i.e. a solicitor or conveyancer) handling this matter on your behalf
..... **Yes / No**

Name of agent :.....

Phone :..... Fax :.....

Number of licence to be transferred:

Name of Transferee:

Is this transfer a family transfer: **Yes / No**

If yes, specify the relationship of the transferee to yourself:

If this is a family transfer, you must provide a copy of the birth certificate or a statutory declaration stating the relationship between the transferee and yourself.

Is this attached to the application? **Yes/No**

Aggregate points value endorsed on licence:

Licence Number with which it will be amalgamated

Blue crab quota units endorsed on licence (if any):

Number of kilograms of blue crab taken pursuant to licence this year according to CDR returns:

Sardine quota units endorsed on licence (if any):

Number of kilograms of sardine taken pursuant to licence this year according to CDR returns:

Mud Cockle quota units endorsed on licence (if any):

Number of kilograms of mud cockle taken pursuant to licence this year according to CDR returns:

Coffin Bay

West Coast

Section Bank

The boat registered on this licence is also registered on another State or Commonwealth fishery licence **Yes / No**

If yes provide details.....

PRICE OF TRANSFER

The following prices are to be paid for the transfer of -

A Amount Paid **B** GST

(i) the licence \$ _____

(ii) any boat \$ _____

(iii) any quota entitlements endorsed on the licence (in addition to (i)) \$ _____

(iv) any equipment \$ _____

(v) any other matter or thing being transferred as part of the transaction \$ _____

Sub-Total \$ _____

Total amount paid (including GST if applicable) \$ _____

in relation to the licence transfer. Note: this should be total of A & B

Is there one or more persons or entities registered on the public register as having an interest in the licence that is to be transferred? **Yes / No**

If yes, each interest holder must complete an Application to Remove the Registration of a Third Party Interest and submit this form as part of the licence transfer application. Are these applications attached? **Yes / No**

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DECLARATION of Part B(1)

Application to transfer Marine Scalefish Fishery Licence *or*
Application to transfer Restricted Marine Scalefish Fishery Licence

I

of (address)

hereby certify that this application is to the best of my knowledge and belief true and accurate. I know that this information is to be used for the purpose of the administration of the *Fisheries Management Act 2007* and if it is false or misleading in a material particular (whether by reason of inclusion or omission of any particular) I may be guilty of an offence.

Dated the (day) of (month) , 20.....(year)

Signed:

Witnessed by:
(Full Name)

of
(address)

Signature of Witness:

I am: a Natural Person

a Director of.....(body corporate)

the Secretary of(body corporate)

who is the holder of Marine Scalefish Fishery Licence No.

All parties who have an interest in the licence registered by notation on the public register established by section 116 of the *Fisheries Management Act 2007* have provided their consent to this transfer

PART B(2) Application to transfer licence by the existing licence holder seeking to transfer the licence.

Name:.....

Address:

..... Post Code

Is an agent or representative (i.e. a solicitor or conveyancer) handling this matter on your behalf
..... **Yes / No**

Name of agent :.....

Phone :..... Fax :.....

Number of licence to be transferred:

Name of Transferee:

Is this transfer a family transfer: **Yes / No**

If yes, specify the relationship of the transferee to yourself:

If this is a family transfer, you must provide a copy of the birth certificate or a statutory declaration stating the relationship between the transferee and yourself.

Is this attached to the application? **Yes/No**

Aggregate points value endorsed on licence:

Licence Number with which it will be amalgamated

Blue crab quota units endorsed on licence (if any):

Number of kilograms of blue crab taken pursuant to licence this year according to CDR returns:

Sardine quota units endorsed on licence (if any):

Number of kilograms of sardine taken pursuant to licence this year according to CDR returns:

Mud Cockle quota units endorsed on licence (if any):

Number of kilograms of mud cockle taken pursuant to licence this year according to CDR returns:

Coffin Bay

West Coast

Section Bank

The boat registered on this licence is also registered on another State or Commonwealth fishery licence **Yes / No**

If yes provide details.....

The following prices are to be paid for the transfer of -	A Amount Paid	B GST
(i) the licence	\$ _____	_____
(ii) any boat	\$ _____	_____
(iii) any quota entitlements endorsed on the licence (in addition to (i))	\$ _____	_____
(iv) any equipment	\$ _____	_____
(v) any other matter or thing being transferred as part of the transaction	\$ _____	_____
Sub-Total	\$ _____	_____
Total amount paid (including GST if applicable) in relation to the licence transfer. Note: this should be total of A & B		\$ _____

Is there one or more persons or entities registered on the public register as having an interest in the licence that is to be transferred? **Yes / No**

If yes, each interest holder must complete an Application to Remove the Registration of a Third Party Interest and submit this form as part of the licence transfer application. Are these applications attached? **Yes / No**

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DECLARATION of Part B(2)

Application to transfer Marine Scalefish Fishery Licence
Application to transfer Restricted Marine Scalefish Fishery Licence

I
of (address)

hereby certify that this application is to the best of my knowledge and belief true and accurate. I know that this information is to be used for the purpose of the administration of the *Fisheries Management Act 2007* and if it is false or misleading in a material particular (whether by reason of inclusion or omission of any particular) I may be guilty of an offence.

Dated the (day) of (month) , 20.....(year)

Signed:

Witnessed by:
(Full Name)

of
(address)

Signature of Witness:

- I am: a Natural Person
 a Director of.....(body corporate)
 the Secretary of(body corporate)

who is the holder of Marine Scalefish Fishery Licence No.

All parties who have an interest in the licence registered by notation on the public register established by section 116 of the *Fisheries Management Act 2007* have provided their consent to this transfer

PART C To be filled-in by party wanting to take ownership of this licence

1. PERSONAL DETAILS

Full name that licence is to be held in:.....

Date of birth...../...../.....

Residential or business address:.....

..... Post Code

Postal Address

..... Post Code

Telephone number (home)..... (work).....

Telephone number (mobile).....

Fax number:

Email address.....

Are you using an **Agent of Transfer** to assist with this application
(e.g. Conveyancer / Solicitor) **Yes / No**

Name of agent :.....

Phone :..... Fax :.....

Is this transfer a family transfer: **Yes / No**

If yes, specify the relationship of the transferor to yourself:

If this is a family transfer, you must provide a copy of the birth certificate or a statutory declaration stating the relationship between the transferee and yourself.

Is this attached to the application **Yes/No**

2. AMALGAMATION SCHEME

Is the licence that is being transferred to be amalgamated with another licence?.....

If yes, licence number and points value of other licence?

Number of the licence to be retained.....

Number of the licence to be surrendered

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3. BOAT DETAILS

Nominate the boat(s) to be registered and endorsed on the licence, and provide the following details:

I declare the following boat/s comply with the requirements under the *Harbours and Navigation Act 1993*.

A copy of a current certificate of survey must be attached to this application (where applicable). Is a copy of a certificate of survey attached? **Yes/No**

Boat 1

Length(metres) Survey Cert No.
Registration No. Name
Main colour Year of construction
Hull constructed of Home port

Boat 2

Registration No. Survey Cert No.
Length(metres) Name
Main colour Year of construction
Hull constructed of Home port

Boat 3

Registration No. Survey Cert No.
Length(metres) Name
Main colour Year of construction
Hull constructed of Home port

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4. REGISTERED MASTER

Nominate the person you seek to be registered as the master of the above boat(s):

.....

Note 1: Regulation 12 of the *Fisheries Management (Marine Scalefish Fisheries) Regulations 2006* provides that the licence holder must be the registered master of a registered boat, except in circumstances where a person holds more than one licence in a Marine Scalefish Fishery, that person must be the registered master in relation to at least one of those Marine Scalefish Fishery licences.

Some classes of licence holder currently hold an exemption to allow the use of a registered master other than the holder of the licence. If the licence to be transferred has a sardine net, sand crab pot or ocean jacket trap endorsed, please contact PIRSA Fisheries & Aquaculture concerning the use of registered masters.

<p>This box only to be completed by sardine, ocean jacket trap and sand crab sectors:</p> <p>Master 2:.....</p> <p>Master 3:..... (Sardine Only)</p>

Note 2: All registered master(s) must complete Part D of the application.

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DECLARATION of Part C

Application to transfer Marine Scalefish Fishery Licence
Application to transfer Restricted Marine Scalefish Fishery Licence

I
of (address)

hereby certify that this application is to the best of my knowledge and belief true and accurate. I know that this information is to be used for the purpose of the administration of the *Fisheries Management Act 2007* and if it is false or misleading in a material particular (whether by reason of inclusion or omission of any particular) I may be guilty of an offence.

Dated the (day) of (month) , 20.....(year)

Signed:

Witnessed by:
(Full Name)

of
(address)

Signature of Witness:

- I am: a Natural Person
 a Director of..... (body corporate)
 the Secretary of (body corporate)

I am the person making the application to for the transfer of a marine scalefish fishery licence.



PART D DECLARATION TO BE READ AND SIGNED BY ALL REGISTERED MASTERS INCLUDING THE LICENCE HOLDER

- I hereby declare that I have read and understood the information contained in this application in relation to licence number.....(insert number) upon which it is proposed I am to be endorsed as the registered master of the registered boat or boats endorsed on that licence; and
- I declare that I satisfy the requirements of the *Harbours and Navigation Act 1993* in relation to the crewing of vessels; and
- I declare that I have not been convicted of any offence in any State or Territory of the Commonwealth involving a breach of any State or Commonwealth fisheries legislation during the period of three years immediately preceding the date of this application; and
- I understand that it is an offence under the *Fisheries Management Act 2007* to make a statement that is false or misleading in a material particular; and
- I undertake to comply with all the conditions on the said licence in my capacity as registered master; and
- I understand that I may be liable to prosecution for offences against the Act including breaches of licence condition, committed by any other person in relation to fishing from the registered boat, when I am the master; and
- For the purposes of this application I consent to the release of full details of any convictions or charges for breaches of fisheries related legislation imposed on me in any Australian State or Territory during the period of three years immediately preceding the date of this application. I acknowledge that without this consent being provided, conviction details in some States may not be disclosed.

Master 1 NameD.O.B.

Postal Address Postcode

Residential Address:..... Postcode

Phone numbers: (home) (mobile)

Have you been convicted of any offence in any State or Territory of the Commonwealth involving a breach of any State or Commonwealth fisheries legislation during the period of three years immediately preceding the date of this application? Yes No

I hereby certify that this information is to the best of my knowledge and belief to be true and accurate. I know that this information is to be used for the purpose of the administration of the *Fisheries Management Act 2007* and if it is false or misleading in a material particular (whether by reason of inclusion or omission of any particular) I may be guilty of an offence.

Dated the of 20

Signature of Master Witnessed by Licence Holder

(Sardine, Ocean Jacket Trap and Sand Crab Sectors only)

Master 2 NameD.O.B.

Postal Address Postcode

Residential Address:..... Postcode

Phone numbers: (home) (mobile)

Have you been convicted of any offence in any State or Territory of the Commonwealth involving a breach of any State or Commonwealth fisheries legislation during the period of three years immediately preceding the date of this application? Yes No

I hereby certify that this information is to the best of my knowledge and belief to be true and accurate. I know that this information is to be used for the purpose of the administration of the *Fisheries Management Act 2007* and if it is false or misleading in a material particular (whether by reason of inclusion or omission of any particular) I may be guilty of an offence.

Dated the of 20

Signature of Master Witnessed by Licence Holder

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(Sardine only)

Master 3 NameD.O.B.

Postal Address Postcode

Residential Address:..... Postcode

Phone numbers: (home) (mobile)

Have you been convicted of any offence in any State or Territory of the Commonwealth involving a breach of any State or Commonwealth fisheries legislation during the period of three years immediately preceding the date of this application? Yes No

I hereby certify that this information is to the best of my knowledge and belief to be true and accurate. I know that this information is to be used for the purpose of the administration of the *Fisheries Management Act 2007* and if it is false or misleading in a material particular (whether by reason of inclusion or omission of any particular) I may be guilty of an offence.

Dated the of 20

Signature of MasterWitnessed by Licence Holder

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Information Circular No: 10

Stamp Duties Act 1923

Transfer of Fishing Licences Liability for Duty

Issued 31 May 2010

RevenueSA is responsible for the assessment and collection of stamp duty under the *Stamp Duties Act 1923* (the "Act").

Stamp duty is charged on instruments that convey an interest in **property**.

Property, for purposes of the Act, includes the transfer of fishing licences. This view has been confirmed by the South Australian Supreme Court in *Pennington v McGovern* (1987) 45 SASR 27 and by the Western Australian Supreme Court in *Austell Pty Ltd v Commissioner of State Taxation* (WA) 20 ATR.

The Act extends to temporary transfers of fishing licences (commonly referred to as "leases" of licences) as they are considered to be "an outright transfer of limited duration" within the legislative fisheries licensing framework.

Stamp duty is assessed on the consideration or market value, whichever is the greater. If the consideration is deemed below market value (even after evidence has been provided), the Commissioner of State Taxation may request a valuation of the property and assess the duty payable by reference to that valuation. The cost of the valuation may be recoverable from the person liable to pay the duty.

Stamp duty is calculated at *ad valorem* rates. For further information regarding the calculation of duty please visit the RevenueSA website at www.revenuesa.sa.gov.au.

The instrument that conveys the property and is assessed for stamp duty is the completed *Licence Transfer Form* **approved** by Primary Industries and Resources SA.

If you have any questions please contact RevenueSA at compliance.licensing@sa.gov.au.



Mike Walker
COMMISSIONER OF STATE TAXATION

31 May 2010

Further Information

Further information can be obtained from RevenueSA.

Location	RevenueSA State Administration Centre 200 Victoria Square East ADELAIDE SA 5000	Postal	Commissioner of State Taxation RevenueSA GPO Box 2149 ADELAIDE SA 5001
Telephone	(08) 8226 3725	Email	compliance.licensing@sa.gov.au
Facsimile	(08) 8226 0918	Website	www.revenuesa.sa.gov.au



**Government of
South Australia**

Information Circulars do not have the force of law.
This document has been designed to be printed double sided

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AUSTRALIAN TAXATION OFFICE

REPORTABLE PAYMENTS SYSTEM (RPS) Effective from 1 December 1994

As you are involved in the Fishing Industry it is likely that the Reportable Payments System (RPS) will apply to you. This system is not a new tax, it is a means of notifying the Tax Office of payments on which tax should be paid and helps make sure that people pay the right amount of tax.

This leaflet gives you a brief outline of the new arrangements. An information booklet detailing all the requirements of the RPS is available from the Tax Offices as well as some processors, wholesalers and co-operatives.

WHAT IS A REPORTABLE PAYMENT?

A Reportable Payment will take place when either of the following two things happen:

⇒ Fish is bought or sold, except when it is sold to:

- a retailer or by a retailer *
- the general public

⇒ Someone is paid for taking or catching fish.

However salary and wages paid to employees are **not** Reportable Payments, they are covered by the Pay As You Earn (PAYE) system.

(*A retailer is a person or organisation who earns more than half their income through sales to the general public, eg. Take away food shops, restaurants and supermarkets.)

Some examples of Reportable Payments:

A processor pays a diver for abalone.

A fisher buys fish for bait from another fisher.

A share of the proceeds of a catch is paid to a deckhand who is not an employee.

A fish agent pays a fisher the proceeds of a sale on the fisher behalf.

WHAT IS A FISH?

The term fish means live, fresh, processed or farmed fish, or part of any fish and includes crustaceans, molluscs and echinoderms.

WHO IS A PAYER AND WHO IS A PAYEE (AND WHO IS BOTH)?

The RPS defines a person who makes a Reportable Payment as a *Payer* and a person who received a Reportable Payment as a *Payee*.

If you pay some people and get paid by others, you are both a Payer and a Payee which will be the case for many people.

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WHAT DO I HAVE TO DO IF I AM A PAYER?

- Accept and record Tax File Numbers (TFNs) quoted on Reportable Payments Declaration forms by payees.
- Complete the Payer details on Declaration Forms and send the forms to the Tax Office.
- Withhold tax of 48.4% from any Reportable Payment where no TFN has been quoted or a Pensioner Exemption has not been claimed.
- Provide a receipt to the Payee for any deduction made from a Reportable Payment.
- Send any tax withheld to the Tax Office.
- Provide an Annual Report, with details of all Reportable Payments made and any tax deducted during the financial year, to the Tax Office.

WHAT DO I HAVE TO DO IF I AM A PAYEE?

- Decide whether to quote your Tax File Number (TFN) or claim a Pensioner Exemption.*
- If you decide not to quote your TFN or claim a Pensioner Exemption, your payer is required to deduct tax at the rate of 48.4%.
- If you decide to quote, complete a Reportable Payments Declaration Form and give it to your payer, who will send it to the Tax Office.
- If you do not have a TFN or do not know it, you should fill in a Tax File Number Application/Enquiry Form which is available from your local Tax Office.

***Pensioner Exemptions**

You may claim an exemption from quoting your TFN if you are receiving any of the following Australian Government pensions or benefits:

- Age Pension Disability Support Pension
- Wife Pension Carer Pension
- Sole Parent Pension Widow B Pension
- Special Benefit Special Needs Pension
- Pension under the Veteran’s Entitlements Act 1986

HOW OFTEN DO DECLARATION FORMS HAVE TO BE COMPLETED?

Payees need to give each of their Payers only one Declaration Form, regardless of the number of payments made. However, if it is more than 12 months since a Payee received a Reportable Payment from a Payer, a new Declaration Form needs to be completed or the Payer is required to deduct tax from future payments.

For further information on anything contained above call the RPS Information Service on 1800 625 624.

Lic.Holder init's



Fisheries Management Act 2007

APPLICATION TO REMOVE THE REGISTRATION OF AN INTEREST IN A COMMERCIAL FISHERY LICENCE

(If you wish to cancel more than one notation, please complete a separate application form for each person/company.)

This is an application by a person or company who is recorded as having an interest in a specified commercial fishery licence. This interest is currently recorded on the public register established by section 116 of the *Fisheries Management Act 2007*. This application is to have the notation of this interest removed from the register.

Licence number to which interest relates:

Name of licence holder to which interest relates:

Name of interest holder:

Address of interest holder:

.....Postcode:

If the interest holder is a company, name and position of the person completing this form on behalf of the company:

All applications must be completed in full before being lodged with PIRSA Fisheries & Aquaculture. Applications that are not complete, or that do not have correct documentation attached, will be returned. Please contact PIRSA Fisheries & Aquaculture on (08) 8204 1370 if you have any queries.

Signed Date
Interest holder