



Notice to the Commissioner of a non-IARPI vendor declaration

Completing this form

- print clearly in BLOCK LETTERS using a black or dark blue pen only
- fields marked with an asterisk (*) are mandatory
- place **X** in the applicable boxes
- sign and date the declaration at the end of the form
- scan and email your completed form to nonIARPInotification@ato.gov.au.

Section A: Vendor details

1 Full name of the vendor (legal owner) of the membership interests*

2 Full name of the beneficial owner/s (if not the legal owner) of the membership interests

3 Australian Business Number (ABN) (if available)

ABN

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4 Entity type*

Individual ☐

Trust ☐ Provide the name of your trustee

Company ☐

Other ☐ Provide details

5 Address*

Street address

Suburb/town/locality

State/territory

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(Australia only)

Postcode

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(Australia only)

Country if outside Australia

6 Country of residence for tax purposes*

Section B: **Vendor's contact person**

Who can we contact about this form?

7 Full name*

8 Email address*

9 Phone number*

10 Address

Street address

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if outside Australia

Section C: **Purchaser details**

11 Full name of the purchaser of the membership interests*

12 Australian Business Number (ABN) (if available)

ABN

13 Contact person*

14 Email address*

15 Phone number*

16 Address*

Street address

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if outside Australia

Section D: Test entity details

The test entity is the entity whose membership interests are the subject of the non-IARPI declaration.

17 Test entity name*

18 Test entity Australian Business Number (ABN) (if available)

ABN

19 Contact person

20 Email address

21 Phone number

22 Entity type*

Individual ☐

Trust ☐ Provide the name of your trustee

Company ☐

Other ☐ Provide details

23 Industry type*

☐ Real Estate (including investment, development, and operation)

☐ Minerals or Resources

☐ Renewable Energy (including Solar, Wind, Hydro and Battery Storage)

☐ Infrastructure (including Energy, Utilities, Transport and Telecommunications)

☐ Agriculture or Forestry

☐ Other Provide details

24 Test entity address*

Street address

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if outside Australia

25 Country of residence for tax purposes

26 Vendor's original acquisition cost of membership interests*

\$

Section E: Asset details

27 Membership interests being disposed of (as a percentage of total membership interests in the test entity)*

 %

28 Contract date or possible contract date*

Day			/	Month			/	Year				

29 Expected settlement date*

Day			/	Month			/	Year				

30 Expected sale price or market value*

\$

Section F: The basis for making a declaration that the membership interests are not indirect Australian real property interests (IARPI)

31 Is the non-portfolio interest test passed?*

If the response is 'Yes' then please complete questions 32 to 36

☐ Yes ☐ No

32 Is the principal asset test (PAT) passed?*

☐ Yes ☐ No

33 The estimated market value of the test entity's taxable Australian real property (TARP) assets (as determined for the purposes of subsection 855-30(2) of the *Income Tax Assessment Act 1997* (ITAA 1997))*

\$

34 The estimated market value of the test entity's assets that are not TARP (as determined for the purposes of subsection 855-30(2) of the ITAA 1997)*

\$

35 Detail your top 3 non-TARP assets for the purposes of the PAT in the table below

Asset description	Estimated value of the asset

36 Has a market valuation been obtained from a suitably qualified professional supporting the position on the PAT?*

☐ Yes ☐ No

Section G: Declaration

This section must be completed by the person authorised to provide this information.

! Incomplete forms may delay processing and we may ask you to complete a new form

— Penalties may be imposed for giving false or misleading statements

Privacy

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy and privacy notices, go to ato.gov.au/privacy

Select the declaration that applies to you*

☐ I declare that I am the authorised vendor named in this form and the information contained in this form is true and correct

OR

☐ I declare that:

- I am an agent or registered tax agent authorised to complete this form on behalf of the entity
- this form has been prepared in accordance with the information supplied by that entity
- I have received a declaration from that entity, stating that the information provided to me is true and correct, and
- I am authorised by that entity to give this form to the Commissioner of Taxation

Name* (Print in BLOCK LETTERS)

Signature*

Date*

Day	Month	Year

The signature requirements are as follows:

Signature requirement	Signature purpose
A written signature.	For signing a declaration in an approved form that is electronically lodged as an attachment via email to nonARPInotification@ato.gov.au .
Identification of the person in accordance with 'Proof of record ownership' procedures where possible for outbound calls prepared under Chief Executive Instruction (CEI) – Identity Management.	To undertake contact with the person where the paper form or electronic form is incomplete, incorrect or requires confirmation.

Lodging this form

Once you have completed and signed this form, you will need to send it to the ATO via email: nonARPInotification@ato.gov.au

What happens next

You will receive an acknowledgment that we have received your email. We will then advise you if your notification requirements have been satisfied.

Print form

Reset form