

LOCATION OF STAMP DUTY OFFICES
Please forward any correspondence to the PO Box Address

<p><u>Australian Capital Territory</u></p> <p>ACT Revenue Office Tel: (02) 6207 0028 Canberra Nara Centre Plaza Level Fax: (02) 6207 0026 197 London Circuit Cnr Constitution Avenue www.revenue.act.gov.au CANBERRA ACT 2601</p> <p>PO Box 293 CIVIC SQUARE ACT 2608</p> <p>taxationservices@act.gov.au</p>	<p><u>Western Australia</u></p> <p>Office of State Revenue Tel: (08) 9262 1100 Plaza Level or 1300 368 364 Mt Newman House Fax: (08) 9226 0834 200 St. Georges Terrace PERTH WA 6000 www.osr.wa.gov.au</p> <p>GPO Box T1600 PERTH WA 6845</p> <p>stampduty@dtf.wa.gov.au</p>
<p><u>New South Wales</u></p> <p>NSW Office of State Revenue Tel: (02) 9685 2122 Level 3 or 1800 629 500 55 Hunter Street Fax: (02) 9689 6464 SYDNEY NSW 2000 www.osr.nsw.gov.au</p> <p>GPO Box 4042 SYDNEY NSW 2001</p> <p>duties@osr.nsw.gov.au</p>	<p><u>South Australia</u></p> <p>Revenue SA Tel: (08) 8226 3750 State Administration Centre or 1800 637 778 200 Victoria Square Fax: (08) 8226 3734 ADELAIDE SA 5000 www.revenuesa.sa.gov.au</p> <p>GPO Box 1353 ADELAIDE SA 5001</p> <p>stamps@saugov.sa.gov.au</p>
<p><u>Queensland</u></p> <p>Office of State Revenue Tel: 1300 300 734 Level G2 Fax: (07) 3836 0903 200 Mary Street www.osr.qld.gov.au BRISBANE QLD 4000</p> <p>GPO Box 2593 BRISBANE QLD 4001</p> <p>clientcontactcentre@osr.treasury.qld.gov.au</p>	<p><u>Tasmania</u></p> <p>State Revenue Office Tel: (03) 6233 3722 80 Elizabeth Street or 1800 001 388 HOBART TAS 7000 Fax: (03) 6234 3357</p> <p>GPO Box 1374 www.treasury.tas.gov.au HOBART TAS 7001</p> <p>revfeedback@treasury.tas.gov.au</p>
<p><u>Victoria</u></p> <p>State Revenue Office Tel: (03) 9628 0000 Level 3 OR 132 161 505 Little Collins Street Fax: (03) 9628 6222 MELBOURNE VIC 3000 www.sro.vic.gov.au</p> <p>GPO Box 1641N MELBOURNE VIC 3001</p> <p>sro@sro.vic.gov.au</p>	<p><u>Northern Territory</u></p> <p>Northern Territory Treasury Tel: (08) 8999 7949 Level 4 or 1300 305 353 38 Cavenagh Street Fax: (08) 8999 5577 DARWIN NT 0800 www.nt.gov.au/ntt/revenue</p> <p>GPO Box 154 DARWIN NT 0801</p> <p>ntrevenue.ntt@nt.gov.au</p>

STAMP DUTY ASSESSMENT

Stamp Duty is payable on **unlisted** marketable securities in New South Wales, Queensland, South Australia, Australian Capital Territory and Northern Territory.

Stamp Duty does not apply to any securities registered in Victoria, Tasmania and Western Australia.

Where Stamp Duty is payable, the following should be noted:

- For Australian incorporated companies, stamp duty is payable to the State/Territory in which the company is incorporated.
- For foreign companies, stamp duty is payable to the State/Territory in which the Australian registered office is located.
- For unit trusts, stamp duty is payable to the State/Territory relating to the principal register of the trust.
- Transfers of unsecured or convertible notes are not required to be assessed for stamp duty.