

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

<p><b><u>Australian Capital Territory</u></b></p> <p>ACT Revenue Office Canberra Nara Centre Plaza Level 197 London Circuit Cnr Constitution Avenue CANBERRA ACT 2601</p> <p>PO Box 293 CIVIC SQUARE ACT 2608</p> <p>Tel: (02) 6207 0028 Fax: (02) 6207 0026 www.revenue.act.gov.au taxationservices@act.gov.au</p>	<p><b><u>Western Australia</u></b></p> <p>State Revenue Department Plaza Level Mt Newman House 200 St. Georges Terrace PERTH WA 6000</p> <p>GPO Box T1600 PERTH WA 6845</p> <p>Tel: (08) 9262 1100 Fax: (08) 9226 0834 www.srd.wa.gov.au stampsuty@srd.wa.gov.au</p>
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<p><b><u>Victoria</u></b></p> <p>State Revenue Office 505 Little Collins Street MELBOURNE VIC 3000</p> <p>GPO Box 1641N MELBOURNE VIC 3001</p> <p>Tel: 132 161 Fax: (03) 9628 6222 www.sro.vic.gov.au sro@sro.vic.gov.au</p>	<p><b><u>Northern Territory</u></b></p> <p>Commissioner of Taxes Level 4 38 Cavanagh Street DARWIN NT 0800</p> <p>GPO Box 154 DARWIN NT 0801</p> <p>Tel: (08) 8999 7949 Fax: (08) 8999 5577 www.nt.gov.au/nt/revenue ntrevenue.ntt@nt.gov.au</p>

**STAMP DUTY ASSESSMENT**

- 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.