



Stapled Groups – Choice in relation to approved economic infrastructure

When to use this form

Use this form to make the choice under subsection 25-115(3) of the Income Tax Assessment Act 1997 in relation to approved economic infrastructure.

- ! Each operating entity and asset entity in relation to a cross staple arrangement must make this choice on separate forms.
- ! You must give this form to the Commissioner within 60 days of making the choice.

Section A: Entity details

1 Name of Entity making the choice

2 Tax file number (TFN) and Australian business number (ABN)

TFN ABN

3 Current postal address

Suburb/town	State/territory	Postcode

Section B: Cross staple arrangements

4 List each cross staple arrangement under which rent from land investment is paid to you, or by you, by completing the following details for each arrangement. If there are more than three cross staple arrangements, see instructions for more information.

1 Description of facility (eg electricity network, toll road network, port)

Name of asset entity

ABN of asset entity

Name of operating entity

ABN of operating entity

2 Description of facility (eg electricity network, toll road network, port)

Name of asset entity

ABN of asset entity

Name of operating entity

ABN of operating entity

3 Description of facility (eg electricity network, toll road network, port)

Name of asset entity

ABN of asset entity

Name of operating entity

ABN of operating entity

Section C: Choice declaration

Full name of the authorised person signing this declaration (Print in BLOCK LETTERS).

Contact details

Email address

 By providing an email address you are authorising the ATO to respond by email. If you do not provide an email address it may take longer to contact you.

Position held (for example, public officer, trustee or authorised registered tax agent)

Registered Tax Agent number (if applicable)

Business hours phone number

Before you sign this form

Make sure you have filled in all the relevant information correctly and read the privacy statement below before you sign and date this page.

 Penalties may be imposed for giving false or misleading information.

Place **X** at the appropriate statement:

I declare:

- this is a choice made under subsection 25-115(3) of the Income Tax Assessment Act 1997
- the information I have provided is true and correct
- I am authorised to make this declaration.

If lodged by an authorised agent on behalf of the entity:

I declare:

- this is a choice made under subsection 25-115(3) of the Income Tax Assessment Act 1997
- this form has been prepared in accordance with information supplied by the entity
- I have received a declaration in writing from the entity stating that the information is true and correct
- I am authorised by the entity to give this form to the Commissioner of Taxation.

Signature

Date

Day Month Year
 / /

Section D: More information


Lodge your form via secure mail as an attachment on the ATO portal. You need to be registered to access our online services – find out more at ato.gov.au/onlineservices

For more information about this form:

- visit our website at ato.gov.au
- Email LargeServiceTeam@ato.gov.au
- phone us on **02 9685 8735** (Large Service Team number), between 8.00am and 6.00pm Monday to Friday.

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

 The ATO is authorised by the Taxation Administration Act 1953 to request your tax file number (TFN). We will use your TFN to identify you in our records. It is not an offence not to provide your TFN. However, if you do not provide your TFN, the processing of this form may be delayed.