

1. Stamp Duty

Stamp Duty is payable by the buyer of the securities and is based on the amount of consideration (refer 9). The stamp duty is calculated at the rate applicable to the state in which the company or trust manager is incorporated. If the company is incorporated outside Australia, the duty payable is determined by the Australian register on which the shares are held or the state or territory of the registered office.

Transfers must be submitted to the respective State Revenue Office (SRO) for assessment and payment of duty, if applicable. Adhesive stamp duty may be substituted for Victoria and NSW however, these adhesive stamps must be obtained from the appropriate SRO.

Where the consideration (refer 9) on the transfer is the full market value, stamp duty is calculated at the rate of 30 cents duty for every \$100.00 consideration or part thereof. A cheque for the amount of stamp duty calculated may be submitted with the transfer. (There is a minimum of \$20 stamp duty payable on ACT transfers).

Where the consideration is other than for the full market value as in such cases of transfers between spouses or from an estate to the beneficiary, there may be a reduced rate or no duty payable. All transfers that do not reflect the full market value must be submitted to the respective SRO for assessment and the payment of duty if applicable.

Enquiries regarding stamp duty should be directed to the following offices in each state.

ACT	PO Box 293	CIVIC SQUARE ACT	2601	Ph: 02 6207 0028
NSW	Locked Bag 5661	PARRAMATTA NSW	2124	Ph: 02 9685 2122
VIC	GPO Box 1641N	MELBOURNE VIC	3001	Ph: 03 9628 6777
NT	GPO Box 154	DARWIN NT	0801	Ph: 08 8999 7949
QLD	GPO Box 2593	BRISBANE QLD	4001	Ph: 07 3227 8733
SA	GPO Box 1353	ADELAIDE SA	5001	Ph: 08 8226 3745
TAS	GPO Box 1374	HOBART TAS	7001	Ph: 03 6233 3722
WA	GPO Box T1600	PERTH WA	6845	Ph: 08 9262 1200

Once stamp duty has been affixed or impressed please forward the transfer to the company's registry. The seller's certificates must be included where holdings are represented by securities certificates.

2. Name of Company

The full name of the company or trust in which the securities are held.

3. State of Incorporation/Principal Register

State in which the Company (refer 2) is incorporated or the Principal Register of a trust. This can be found on the statement, certificate or other notices received from the company or trust.

4. Description of Securities

e.g. Fully Paid Ordinary Shares, 9% Unsecured Convertible Notes etc....A separate transfer form is required for each class of security.

5. Register

The state on which the seller's holding is registered. This can be found on the statement or certificate. This section is mandatory only for securities of a company incorporated outside Australia.

6. Quantity

Number of securities being transferred (in both words and figures).

7. Full Name(s) of Seller(s)

Deceased Estates should be entered: "(the full names of the executors) as Executors of the Estate of (full name of deceased securityholder)".

8. Securityholder Reference Number (SRN) of Seller

This number can be found on the securities statement or certificates. For Issuer Sponsored Holdings (uncertificated), this number must be quoted.

9. Consideration & Date of Purchase

Is the full amount paid in settlement of the transfer of securities. Purchase should reflect the market price of shares as at the date of purchase. (Refer to 1 above if not a purchase or for the full market value). Market values are quoted in the financial or business section of daily newspapers.

10. Full Name(s) of the Buyer(s)

Full names of all buyers (a maximum of three joint holders). Securities may not be registered in the name(s) of a partnership or business name, a fund or a trust, an estate or deceased person or a person under 18 years of age.

11. Full Postal Address of Buyer(s)

Insert full address including the postcode.

12. Securityholder Reference Number (SRN) of Buyer

For existing securityholder the requirements are as above under (8).

13. Register Request

Insert register on which the buyer's shares should be registered (the shares will be recorded on this register if the company maintains a branch register in that state).

14. Seller(s) Signature(s) & Date Signed

- i) **Joint holders** - All holders must sign.
- ii) **Under Power of Attorney** - If not already noted by the Registry Office a copy of this document must be included.
- iii) **Deceased Estate** - All executors should sign and, if not already noted by the Registry Office a copy of Probate or Letters of Administration, must be included.
- iv) **Company** - Signed by 2 directors or a director and a secretary in accordance with company's constitution. If the company's constitution states that only one signature is required, if not already noted by the Registry Office a copy of this document must be included. This is not required where the company is "sole director & sole secretary company". Signing capacity must always be included. Insert date signed by seller.

15. Buyer(s) Signature(s) & Date Signed

- i) **Joint holders** - All holders must sign.
- ii) **Under Power of Attorney** - A copy of this document, must be included if not previously noted by the Registry Office.
- iii) **Company** - requirements are as above under 14(iv).
- iv) Insert date signed by buyer.

Note 1 Copies of documents forwarded must be certified as a true copy by a person who in the State or Territory of certification has the power to witness a Statutory Declaration.

Note 2 Transfers or other documents that do not fully meet the company's requirements are liable to return, without registration.

Note 3 Where the seller or buyer is CHES sponsored, this form must be forwarded to the CHES sponsoring broker or non-broker participant.