



Australian Government

Australian Taxation Office

Water register consultation

Form examples

23 January 2017

Registration triggers

‘Stocktake period’

The period between 1 July 2017 and 30 November 2017 is called a ‘stocktake period’ and its intention is to collect water entitlement details held by foreign persons as at 1 December 2017. A new registration form will be available on ato.gov.au from 1 July 2017 for foreign persons to notify the ATO of their water interests.

Foreign persons who hold a registrable water entitlement or contractual water right (known as ‘water entitlements’ below) on 30 November 2017 will need to notify the ATO before 1 December 2017 or 30 days after they acquire a water entitlement, whichever is the latter.

For example, a foreign person who purchases a water entitlement between 2 and 30 November 2017 will have 30 days to notify the ATO. However, a foreign person who purchased a water entitlement in October 2016, will need to notify before 1 December 2017. All existing water entitlements need to be registered by 30 November 2017.

Further, if a foreign person notifies the ATO of their water entitlement during the stocktake period, say on 1 August 2017, and then on 15 September 2017 either sells the water entitlement, ceases to be a ‘foreign person’ or changes the volume of water held, they must also notify that new event with the ATO before 1 December 2017.

After the ‘Stocktake period’

A ‘foreign person’ must notify the ATO of certain events on an annual basis and it must be done within 30 days of the end of the financial year in which the event occurred.

The events which must be notified include:


- Acquiring or disposing of water entitlements
- Becoming or ceasing to be a ‘foreign person’
- Change in volume of water entitlement.

However, if an acquisition and disposal of the same water entitlement occurs during a financial year, there is no need to notify the ATO of either event.

Similarly, if a foreign person acquires a water entitlement and then obtains permanent residency in the same year, there is no need to notify the ATO at the end of the financial year.

If an acquisition occurs in one financial year and then the water entitlement is sold in a subsequent financial year, then both events must be notified with the ATO within 30 days of the end of each financial year that the event occurred (i.e. until 30th July each year).

Water details

Water Entitlement type*	<input type="text"/>
Issuing entity type*	<input type="text"/>
Issuing entity name*	<input type="text"/>
State/Territory*	<input type="text"/>
Entitlement number/identifier*	<input type="text"/>
Issue date*	<input type="text"/> 
Water system*	<input type="text"/>
Volume (ML)*	<input type="text"/>
% ownership*	<input type="text"/>
Sector/usage* % usage	<input type="text"/> <input type="text"/>
Other information	<input type="text"/>

Example 1. Registration during stocktake – Holding a RWE at 30 November 2017

Scenario:

Amy operates a zucchini farm and is a 'foreign person'. At 1 July 2017, Amy holds an Australian water access entitlement issued by the state government that enables her to take water from the river running through her farm to use on her zucchini crops.

The Australian water access entitlement issued to Amy meets the definition of registrable water entitlement.

Amy notifies the ATO of her water access entitlement on 15 October 2017. There are no subsequent changes to Amy's water access entitlement before 1 December 2017. Amy does not need to make any further registrations during the stocktake period.

Amy will notify the ATO using the Water or Land Registration form on ato.gov during the stocktake period.

Amy will enter contact and ownership details on the form before selecting "Water Entitlement" and "Transfer: Buy (Acquisition)" as the type and reason to register.

The water details page will then appear for Amy to fill in. The completed form is illustrated here.

Water details

Water Entitlement type*

Water Access Entitlement

Issuing entity type*

State Water Authority

Issuing entity name*

Goulburn-Murray Water

State/Territory*

VIC

Entitlement number/identifier*

WEE0000001

Issue date*

12/05/2012

Water system*

Loddon

Volume (ML)*

100

% ownership*

100

Sector/usage*

Crops

% usage

100

Other information

Example 2. Registration during stocktake - Change during stocktake period, after registration

Scenario:

Lars Van der Berg, a 'foreign person', purchases a new water share in a catchment in Victoria for 5ML on 23 August 2017. He notifies the ATO shortly after the purchase. Lars already holds another water share of 20ML with the same characteristics in that catchment which is has been previously notified to the ATO.

Lars decides to amalgamate the latest entitlement into the older one for ease of administration and does this before 1 December 2017.

As a result of the amalgamation the volume against Lars' water share changed and he must notify the ATO before 1 December 2017.

Lars must also notify the ATO of the 'disposal' of the 2nd water entitlement as it was previously notified and must do this before 1 December 2017.

Lars will use the registration form to notify the 2 new events during stocktake.

One registration will be to increase the volume in the 1st entitlement

The other registration will be to remove the 2nd entitlement from the register.

As these are 2 different notifiable events, Lars will need to complete 2 separate registration forms. One for the increase and one for the entitlement to come off the register.

For the first registration, Lars will need to enter contact and ownership details and select – "Change in Details: Water Entitlement only" as the registration reason and then fill in the Water details as illustrated here.

As this is a change in a previously notified water entitlement, Lars doesn't have to fill in all of the fields.

Water details

Water Entitlement type*

Water Access Entitlement

Issuing entity type*

State Water Authority

Issuing entity name*

Barwon Water

State/Territory*

VIC

Entitlement number/identifier*

BEE0456789

Issue date*

25/09/2005



Water system

Volume (ML)*

25

New total held

% ownership

Sector/usage

% usage

Other information

Amalgamation of 2 previous water entitlements.

Example 3. Registration during stocktake - Amalgamation of entitlements before registration

Scenario:

Jensen Stieka, a 'foreign person', purchases a new water share in a catchment in QLD for 10ML in September 2017. Jensen already holds another water share of 20ML with the same characteristics and hasn't notified the ATO of this water share yet. He must notify before 1 December 2017.

Jensen also needs to notify his new water share with the ATO before 1 December 2018. However, before notifying any of his water shares Jensen decides to amalgamate the latest water share with his existing holding for ease of administration and does this by 1 November 2017.

As a result of the amalgamation Jensen only needs to notify the one water share of 30ML, and must do so before 1 December 2017.

Jensen reads the instructions and notes that there is no need to notify the ATO of the second entitlement as the acquisition and disposal (through amalgamation) occurred in the same financial year.

Jensen will enter contact and ownership details and select – "Transfer: Buy (Acquisition)" as the registration reason and then fill in the Water details as illustrated here.

Water details

Water Entitlement type*

Water Access Entitlement

Issuing entity type*

State Water Authority

Issuing entity name*

Lower Burdekin Water

State/Territory*

QLD

Entitlement number/identifier*

41111F

Issue date*

25/09/2005



Water system*

Water Resource (Burdekin Basin) Plan 2007

Volume (ML)*

30

% ownership*

100

Sector/usage*

Stock

% usage

100

Other information

Amalgamation of BEE012345 and BEE022345

Example 4. No requirement to notify during stocktake – Water entitlement

Scenario:

Abella Montinez, a 'foreign person', purchases a new water extraction license in NT for 30ML in October 2017. She has until before 1 December 2017 to notify the ATO of the registrable water entitlement with the ATO.

Before 1 December, however, Abella sells the water extraction license and as a result, no longer has to notify the water license with the ATO.

Abella reads through the information on firb.gov.au make sure that there is no obligation to notify.

Example 5. Registration during stocktake – Contractual Water Right (ie Lease)

Scenario:

Quartz Quarry Pty Ltd is an Australian owned company that holds a state government issued water access right that provides access to a maximum of 150 megalitres of water from an aquifer in a given period.

On 15 September 2017, Quartz Quarry leases part of its entitlement to Gemstone Exploration Ltd. Gemstone Exploration holds a contractual water right and is a 'foreign person'. The term of the lease is for an initial period of 4 years, with the ability to extend the lease for another 6 years. Gemstone must notify the ATO of the contractual water right with the ATO before 1 December 2017.

Gemstone Exploration Ltd will notify using the Water or Land Water Registration form on ato.gov during stocktake period.

Abena is a representative of Gemstone Exploration Ltd and reads the instructions to understand whether to notify the ATO of the lease. She understands that the lease needs to be notified to the ATO as the contract is likely to exceed 5 years after legislation commenced.

Abena will enter contact and ownership details on the form before selecting "Water Entitlement" and "Transfer: Buy (Acquisition)" as the type and reason to register.

The water details page will then appear for Abena to fill in. The completed form is illustrated here.

Water details

Water Entitlement type*

Lease (contractual right)

Issuing entity type*

Other - 3rd Party

Issuing entity name*

Quartz Quarry Pty Ltd

State/Territory*

WA

Entitlement number/identifier*

Lease 890

Issue date*

15/09/2017

Water system*

Goldfields

Volume (ML)*

12

% ownership*

100

Sector/usage*

Research

% usage

100

Other information

Lease is for 4 yrs + option to extend for another 6.

Lease details*

Term of lease (years)

10

Lease end date

15/09/2027

Example 6. Registration during stocktake – Contractual Water Right with change after registration

Scenario:

Australian Ore Corporation is operating outside a water resource plan area and is not a 'foreign person'. Australian Ore Corporation holds a licence issued by the state government to enable it to extract water for twenty years as a by product of its operations.

On 21 October 2017, Australian Ore Corporation leases part of its water licence to QLD Agricultural Pty Ltd. QLD Agricultural Pty Ltd is an 'foreign person'. The term of the lease is for a period of 15 years, QLD Agricultural notifies the ATO of the contractual water right with the ATO on 1 November 2017.

As a result of further negotiations, QLD Agricultural leases a further 10ML from Australian Ore Corporation.

QLD Agricultural must notify the increase with the ATO before 1 December 2017.

QLD Agricultural will notify the ATO during stocktake period.

A representative or agent of the company will enter contact and ownership details on the form and select – "Change in Details: Water Entitlement only" as the registration reason and then fill in the Water details as illustrated here.

The water details page will then appear for the representative or agent to fill in. The completed form is illustrated here.

As this is a change in a previously notified water entitlement, the representative doesn't have to fill in all of the fields. If the new lease was for a different water use than the original lease, then the Sector/usage field would need to be filled in accordingly to show the split of usage for the new total water lease.

Water details

Water Entitlement type*

Lease (contractual right)

Issuing entity type*

Other – 3rd Party

Issuing entity name*

Australian Ore Corporation

State/Territory*

QLD

Entitlement number/identifier*

AOC – 345B

Issue date*

21/10/2017

Water system

Volume (ML)*

310

% ownership

Sector/usage

% usage

Other information

Lease details*

Term of lease (years)

15

Lease end date

21/10/2032

New total held

Example 7. No requirement to notify during stocktake – Contractual Water Right

Scenario:

On 8 August 2017, Harry Ponpigo, a 'foreign person', enters into a lease to use 20ML of water from Forge Ltd who holds a water licence in SA.

On 6 of September 2017, Harry cancels the lease with Forge Ltd.

As the lease was cancelled before 30 November 2017, Harry does not need to notify the ATO.

Harry reads through the information on firb.gov.au make sure that there is no obligation to notify the ATO.

Example 8. Registration after stocktake – RWE (irrigation right) registration

Scenario:

Binny Jenkins, a 'foreign person' owns an asparagus farm in NSW and has an irrigation right with ABC Irrigation Ltd. She enters into the contract with ABC Irrigation Ltd on 15 February 2018.

The irrigation right meets the definition of a registrable water entitlement. Binny has until 30 July 2018 to notify the ATO of her right.

Binny will notify the ATO using the Land and/or Water Registration form on ato.gov.

She will enter contact and ownership details on the form before selecting "Water Entitlement" and "Transfer: Buy (Acquisition)" as the type and reason to register.

The water details page will then appear for Binny to fill in as illustrated here.

Water details

Water Entitlement type*

Irrigation Right

Issuing entity type*

Irrigation Infrastructure Operator

Issuing entity name*

ABC Irrigation Ltd

State/Territory*

NSW

Entitlement number/identifier*

ABCIO-123

Issue date*

15/02/2018



Water system*

Murrumbidgee

Volume (ML)*

100

% ownership*

100

Sector/usage*

Intensive Horticulture

% usage

100

Other information

Example 9. Registration during stocktake - Change after stocktake period, after registration

Scenario:

Pippa Storey, a 'foreign person', purchases a new water licence in a catchment in QLD for 10ML in Feb 2018. Pippa already holds another water licence for 20ML with the same characteristics in that catchment which has been previously notified with the ATO.

Pippa does not need to notify the ATO of her new water licence with the ATO until 30 July 2018. However, before notifying the ATO of her new water licence Pippa decides to amalgamate the latest water licence with her existing holding for ease of administration and does this before July 2018.

As a result of the amalgamation, the volume against Pippa's water licence changed and she must notify the ATO of this event. Pippa does not need to notify the ATO of the water licence she purchased in February as she purchased the water licence in the same financial year she disposed of the share.

Pippa will enter Contact and Ownership details and select – "Transfer: Buy (Acquisition)" as the registration reason and then fill in the Water details as illustrated here.

Pippa reads the instructions and notes that there is no need to notify the second entitlement with the ATO as the acquisition and disposal (through amalgamation) occurred in the same financial year.

Water details

Water Entitlement type*

Water Access Entitlement

Issuing entity type*

State Water Authority

Issuing entity name*

Lower Herbert Water Management Authority

State/Territory*

QLD

Entitlement number/identifier*

50101P

Issue date*

25/09/2005

Water system*

Herbert Basin

Volume (ML)*

30

% ownership*

100

Sector/usage*

Forestry

% usage*

100

Other information

New total held

Example 10. No requirement to notify - after 30 November 2017

Scenario:

Pine Growers Australia, a 'foreign person', buys a new water access licence in a catchment in NSW 50ML on 6 February 2018. The company has until 30 July 2018 to notify the ATO .

However, in March 2018, they sell the company and all assets (including the water access licence) to Gum Growers Victoria.

As Pine Growers Australia no long hold the water access licence in the 2017/2018 financial year, there is no requirement to notify the purchase or the sale with the ATO.

Example 11. Registration after stocktake - Contractual Water Right (ie Lease)

Scenario:

Antonia owns a vineyard in the vicinity of Shepparton, Victoria and is a 'foreign person'. In November 2019, due to the dry conditions in recent years and the forecast that such conditions may extend over several more years, Antonia has taken a 10 year lease of over 100ML of her neighbour Luigi's water access licence. Luigi has water access licence in excess of his needs.

The contract between Antonia and Luigi over Luigi's water allocation meets the definition of contractual water right.

Luigi has passed details of the water access licence to Antonia and Antonia will enter Contact and Ownership details and select – "Transfer: Buy (Acquisition)" as the registration reason.

Antonia's water registration is illustrated here.

Water details

Water Entitlement type*

Lease (contractual right)

Issuing entity type*

Other – 3rd party

Issuing entity name*

Luigi Pacapelli

State/Territory*

VIC

Entitlement number/identifier*

WEE011111

Issue date*

30/11/2019

Water system*

Goulburn

Volume (ML)*

9

% ownership*

100

Sector/usage*

Crops

% usage

100

Other information

Lease details*

Term of lease (years)

10

Lease end date

30/11/2029

Example 12. Registration during stocktake – Irrigation infrastructure operator

Scenario:

Sunny Valley, an irrigation infrastructure operator, and Sunny Valley's member irrigators are also company shareholders. Four foreign companies each hold 10 per cent in Sunny Valley which makes Sunny Valley a 'foreign person'.

In addition to the Australian water access entitlements it holds which are subject to irrigation rights (which are not registrable water entitlements), Sunny Valley also holds two Australian water access entitlements which the operator uses for its own investment purposes.

On 1 July 2017, Sunny Valley holds these two Australian water access entitlements and has until 30 November 2017 to notify the ATO.

Pam, the Sunny Valley representative uses the register to notify the ATO of the 2 registrable water entitlements held for investment purposes.

Pam will fill in the contact and ownership details once before entering 2 sets of water details.

The first set of details is illustrated here.

Water details

Water Entitlement type*

Water Access Entitlement

Issuing entity type*

State Water Authority

Issuing entity name*

DEWNR

State/Territory*

SA

Entitlement number/identifier*

1-1-1-C1

Issue date*

31/07/2007



Water system*

South East

Volume (ML)*

1000

% ownership*

100

Sector/usage*

Trading

% usage

100

Other information

Example 12. Registration during stocktake – Irrigation infrastructure operator cont.

When Pam goes to enter the 2nd water entitlement she reads the instructions and notes that she can use the “Add” and “Prefill with details from last entitlement entered here...” option which copies most of the data across from her first entry.

The second registration is illustrated here with the ‘prefilled’ data **highlighted**.

Pam can change any of the prefill data if required.

Water details

Water Entitlement type*

Water Access Entitlement

Issuing entity type*

State Water Authority

Issuing entity name*

DEWNR

State/Territory*

SA

Entitlement number/identifier*

1-1-2-C1

Issue date*

31/07/2007

Water system*

South East

Volume (ML)*

50

% ownership*

100

Sector/usage*

Trading

% usage

100

Other information

Example 13. Registration during stocktake - Change to IIOs registration during the stocktake period

Scenario:

On 26 September 2017, one of the four foreign companies which is a member shareholder in Sunny Valley irrigation company ceases to be a shareholder and Sunny Valley **no longer meets** the definition of 'foreign person'.

Sunny Valley must notify that it is no longer a foreign person by 30 November 2017.

Pam has previously notified the ATO of 2 water entitlements and must now notify that both entitlements must be removed from the register. She chooses "Change in Status: Ceasing to be 'foreign person'" as the reason for the registration.

Pam will fill in contact and ownership details on this new registration and enter in both entitlements as separate Water details using the prefill option for the 2nd entry (as before).

Water details

Water Entitlement type*	Water AccessEntitlement
Issuing entity type*	State Water Authority
Issuing entity name*	SAWater
State/Territory*	SA
Entitlement number/identifier*	1-1-1-C1
Issue date*	31/07/2007
Water system*	South East
Volume (ML)*	150
% ownership*	100
Sector/usage*	Trading
% usage	100
Other information	

Water details

Water Entitlement type*	Water AccessEntitlement
Issuing entity type*	State Water Authority
Issuing entity name*	SAWater
State/Territory*	SA
Entitlement number/identifier*	1-1-2-C1
Issue date*	31/07/2007
Water system*	South East
Volume (ML)*	20
% ownership*	100
Sector/usage*	Trading
% usage	100
Other information	