



COMMISSIONER'S PRACTICE

DA 14.0

DUTIES INFORMATION REQUIREMENTS

Commissioner's Practice History

Commissioner's Practice	Issued	Dates of effect	
		From	To
DA 14.0	1 July 2008	1 July 2008	Current

This Commissioner's practice details how the Commissioner will deal with situations where a transaction record is lodged without the information specified in the relevant [Duties Information Requirement](#).

Background

In an effort to make the duty assessment process more efficient, the Commissioner publishes Duties Information Requirements ('DIRs'). These specify the information that a taxpayer should submit when lodging transaction records, and enable the Commissioner to assess standard classes of transactions without the need to make further requests for information.

Section 94 of the *Taxation Administration Act 2003* ('TAA') authorises the Commissioner to require a taxpayer or any other person to –

- provide oral or written answers to specified questions; or
- produce relevant material (as defined in the TAA Glossary) that is in the person's possession or control.

The request may be made orally or by means of a notice served on the person. A person who does not comply with such a request within the time allowed commits an offence having a maximum penalty of \$20,000.

Commissioner's Practice

1. Where a transaction is of a class for which a DIR is applicable, the information set out in the relevant DIR is required to be provided to the Commissioner at the time of lodging the transaction record for duty endorsement.
2. Where it is not possible to supply all of the specified information at the time of lodging the transaction record, as much information as possible

should be submitted, together with a written explanation as to when the outstanding information will be provided.

3. Where paragraphs 1 and 2 above are not complied with, the information necessary to enable assessment of duty may be requested by issuing a requisition, which will detail the information required and specify a due date for the information to be provided (generally one month). In issuing a requisition, the Commissioner may elect to bypass the lodging party and seek the information directly from the party liable for the payment of the duty.
4. Alternatively, where paragraphs 1 and 2 above are not complied with, the Commissioner may proceed directly to issuing a notice pursuant to section 94 of the TAA.

Date of Effect

This Commissioner's Practice takes effect from 1 July 2008.

Bill Sullivan
COMMISSIONER OF STATE REVENUE

1 July 2008