



CIRCULAR 15 CHANGES TO DUTY ASSESSMENT CHANNELS ENHANCEMENTS TO REVENUE ONLINE

State Revenue is reforming its duties assessment channels to address feedback regarding limited online services and to improve the timeliness of issuing duties assessment notices on non-routine transactions.

The changes outlined below are designed to increase State Revenue's capacity to attend to non-routine transactions lodged for assessment and extend the efficiencies offered by self assessment to the broader community.

REVENUE ONLINE – GUIDED ASSESSMENT PROCESS

Licensed conveyancers and legal practitioners are eligible to become a [registered user](#) of State Revenue's electronic self assessment system, [Revenue Online](#).

Currently, around 85 per cent of [approved transactions](#) are assessed by Revenue Online users who enjoy the efficiencies offered by using online systems such as reduced costs and improved service delivery for their clients.

In July 2016, a guided assessment process will be introduced in Revenue Online to support registered users to self assess the following mid-complexity transactions:

- transfer of property to a superannuation fund for consideration that is chargeable for nominal duty;
- partial vesting of a discretionary trust to a beneficiary that is chargeable for nominal duty;
- the no double duty endorsement of a declaration of trust that is in conformity with an agreement for transfer assessed using Revenue Online;
- agreements for the sale of Western Australian business assets; and
- the grant and surrender of an easement.

The guided assessment process will extend the benefits of self assessment to the broader conveyancing industry. Support materials will be available including instructional videos and a user guide containing a checklist that can be completed by the taxpayer to assist agents in the assessment process.

This release also includes minor changes to screens to improve the user experience.

CHANGES TO ASSESSING SERVICES

A small number of conveyancers and practitioners continue to lodge approved routine transactions, for example a contract for sale of land, with State Revenue for assessment that could be assessed using Revenue Online.

Commencing 1 August 2016, transactions approved for self-assessment presented by an agent eligible to use Revenue Online will not be accepted for immediate assessment via the public counter.

Where the transaction is lodged with State Revenue for assessment it will no longer be immediately allocated for assessment following lodgment and will instead be assessed in date order of receipt along with all other lodged transactions.

A public counter assessing service will continue to be provided to all agents presenting routine transactions not eligible for self assessment.

There will be no change to the public counter assessing service for customers not eligible to use Revenue Online.

INTRODUCTION OF ELECTRONIC LODGMENTS

State Revenue anticipates implementing an online lodgment portal in Revenue Online in mid 2016-17. The portal will reduce the requirement to lodge physical instruments with State Revenue by supporting the lodgment of scanned copies of most types of dutiable transactions.

The new functionality will introduce BPay and credit card as payment options for duties assessments. On payment of the assessed duty, a Certificate of Duty will be available in Revenue Online for printing and attaching to the instrument.

FURTHER INFORMATION

It is recommended that licensed settlement agents and legal practitioners not registered for Revenue Online register now in readiness for the changes. For information on how to register please telephone 9262 1113 or by submit a web enquiry at <http://www.osr.wa.gov.au/OnlineDuties>.

For more information on the changes to assessing services please contact State Revenue by telephone on 9262 1100 or by submitting a web enquiry at www.osr.wa.gov.au/DutiesEnquiry.

For the latest tax information please visit our website at www.osr.wa.gov.au or subscribe to [our Newsletter](#).

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