



## REVENUE RULING

DA 1.7

### DUTIES ASSESSMENT SERVICES AND PROCEDURES

This revenue ruling applies to transactions lodged on or after 1 August 2016.

#### INTRODUCTION

1. This revenue ruling outlines the services available through the Office of State Revenue ('OSR') for the assessment and duty endorsement of transaction records.
2. The OSR offers the following services:
  - (a) Revenue Online ('Online Duties') to approved agents to self assess approved dutiable transactions;
  - (b) public (immediate) assessment and endorsement;
  - (c) non-immediate assessment of routine and non-routine transactions;
  - (d) urgent assessments; and
  - (e) assessments requiring valuations.
3. *Routine transactions* do not involve time consuming or complex assessments or decisions, do not require the exercise of discretion or judgement by the revenue officer, and only involve parties who are acting at arm's length.
4. *Approved transactions* are transactions that can be self assessed in Online Duties by an approved person, usually a licensed settlement agent or legal practitioner.

#### RULING

##### *Online Duties (Payment of Transfer Duty at Settlement)*

5. As the OSR's electronic self assessment system, Online Duties facilitates the self assessment of *approved transactions* by registered users who have entered into a Special Tax Return Arrangement with the Commissioner of State Revenue.
6. Online Duties supports the immediate assessment of an approved transaction and is the most efficient method of assessment available to eligible users and their clients.
7. Online Duties enables registered users to duty endorse approved routine transactions and collect the assessed transfer duty at settlement.
8. Transactions lodged with the OSR for assessment require payment of the assessed transfer duty prior to the transaction being duty endorsed.
9. A list of [registered ROL clients](#) and [approved transactions](#) for self assessment is available on the OSR's [website](#).

## ***Immediate Assessment and Endorsement***

### *Public assessment and endorsement*

10. This service does not apply to *approved transactions* presented by an agent eligible to use Online Duties, regardless of whether they have registered as an agent approved for self-assessment.
11. This service provides for the immediate duty endorsement of routine transaction records that are brought into the OSR. The dutiable transactions are assessed and the transaction records endorsed and returned immediately. A list of [eligible transactions for immediate duty endorsement](#) is available on the OSR's [website](#).
  - (a) No more than five transaction records for routine transactions will be accepted for immediate endorsement at any one time (not including transfers pursuant to duty endorsed transaction records).
  - (b) A completed '[Duties Document Lodgment and Assessment](#)' form must accompany all transaction records, together with a remittance covering the total duty payable.
  - (c) all information required under the relevant [Duties Information Requirement](#) and/or specified in the relevant application form, acquisition statement or transfer duty statement
  - (d) All transactions involving the purchase or acquisition of land (or any interest in land), must be accompanied by a completed [Form FDA41 'Foreign Transfer Duty Declaration'](#) for each individual or entity (company or trust) receiving the land.
  - (e) The public (immediate) endorsement service may only be used when the taxpayer intends to pay the duty immediately.
12. Transaction records presented that are ineligible for immediate duty endorsement will be lodged and an assessment notice will be issued for the dutiable transaction in due course.

### *Endorsement of dutiable transactions for no double duty*

13. The duty endorsed transaction record and subsequent transaction record for a dutiable transaction (for example, a transfer pursuant to an agreement to transfer) may be presented to be dealt with as an immediate assessment.

## ***Non-immediate Assessment of Routine or Non-routine Transactions***

### *Lodging transactions online*

14. The [OSR Duties Lodgment portal](#) enables registered users of ROL to lodge transaction records electronically and receive the assessment notice and the certificate of duty used for duty endorsement purposes through their secure ROL account.
15. The [Online Services Portal](#) enables members of the public and agents who do not frequently lodge duties transactions to electronically lodge transaction records for duty assessment. Correspondence including assessment notices and certificates of duty are delivered to the Online Services Portal account.

### *Lodging transactions in person or by post*

16. Transaction records lodged in person or by post with the OSR for non-immediate assessment must be accompanied by a '[Duties Document Lodgment and Assessment](#)'.
  - (a) The transaction record must be accompanied by all information required under the relevant [Duties Information Requirement](#) and/or specified in the relevant application form, acquisition statement or transfer duty statement
  - (b) All transactions involving the purchase or acquisition of land (or any interest in land), must be accompanied by a completed [Form FDA41 'Foreign Transfer Duty Declaration'](#) for each individual or entity (company or trust) receiving the land.

### *Lodging pre-paid transactions by post*

17. This service provides for the duty endorsement and return of transaction records for routine transactions that are sent by post to the OSR.
  - (a) There is no limit on the number of routine transactions that may be submitted at any one time.
  - (b) A completed '[Duties Document Lodgment and Assessment](#)' form noting the estimated amount of duty must accompany all transaction records, together with a remittance covering the total duty payable.
  - (c) The transaction record must be accompanied by all information required under the relevant [Duties Information Requirement](#) and/or specified in the relevant application form, acquisition statement or transfer duty statement
  - (d) All transactions involving the purchase or acquisition of land (or any interest in land), must be accompanied by a completed [Form FDA41 'Foreign Transfer Duty Declaration'](#) for each individual or entity (company or trust) receiving the land.
  - (e) Transaction records will be returned by post on the next working day after being endorsed.
18. Transactions lodged for assessment under paragraphs 14 - 17 will be assessed in date order of lodgment.

### ***Urgent Assessments and Decisions***

19. When an urgent assessment or decision is required, a written submission must be made to the Principal Revenue Officer, Duties, using the [Make an Enquiry](#) web facility.
20. On receipt of an urgent assessment request, the matter will be given priority according to its grounds of urgency. Lodging an urgent request does not guarantee a duties assessment notice or decision will issue in the requested timeframe, although where practicable all endeavours will be made to do so.
21. It should be noted that all routine agreements to transfer dutiable property, excluding approved transactions for self assessment, are given priority and are assessed as soon as possible after lodgment. It is usually unnecessary to request an urgent assessment for this type of transaction.

22. A submission for an urgent assessment or decision must include:
- (a) detailed reason(s) for urgency;
  - (b) for new or previously incomplete lodgments – all information required under the relevant [Duties Information Requirement](#) and/or specified in the relevant application form, acquisition statement or transfer duty statement;
  - (c) the date by which the assessment or decision is required; and
  - (d) where applicable, an undertaking that the duty will be paid immediately on the issue of an assessment notice.
23. Where the submission relates to a non-routine transaction, including a pre-transaction decision request or an application for exemption under Chapter 6 of the *Duties Act 2008*, the submission must include details of the adverse commercial, financial or other detrimental consequences that will follow if the matter is not treated with priority, together with relevant documentation or other evidence supporting these reasons.

### ***Assessments Requiring Valuation***

24. For certain transactions, the Commissioner must obtain a valuation of the property in order to make an assessment of duty. In circumstances where the Commissioner does not adopt a valuation provided by the taxpayer, the Commissioner will usually request a valuation from the Valuer General. A transaction that is referred to the Valuer General cannot be assessed and endorsed through the immediate assessment and endorsement service.<sup>1</sup>
25. The following Commissioner's practices provide guidance on when a transaction will be referred to the Valuer General for valuation and when a taxpayer may provide a valuation for duties purposes:
- (a) [TAA 30 'Valuation of Land for Duties Purposes'](#);
  - (b) [TAA 13 'Valuation of Life Interests and Remainder Interests for Duties and Stamp Duty Purposes'](#); and
  - (c) [TAA 22 'Valuation of WA Business Assets for Duties Purposes'](#).
26. A completed [duties valuation form](#) should be provided when lodging the transaction record to enable the valuation to be requested as soon as practicable after lodgment. The taxpayer should also submit any other information set out in the relevant Commissioner's practice that may assist in the valuation process.
27. Where a valuation is requested from the Valuer General for a property in the metropolitan area, the lodging party should usually allow 15 working days for the valuation and assessment process to be completed.

### ***Information Required for Assessment Purposes***

28. The Commissioner requires additional information for certain types of transactions in order to make an assessment or decision. This information will usually be specified in an application form or a [Duties Information Requirement](#).

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<sup>1</sup> Routine transfers of land are approved for self assessment using an electronic valuation request in Revenue Online and are generally completed within ten working days.

Further information is also available in Commissioner's Practice [DA 14 'Duties Information Requirements'](#).

29. Providing the required information at the time of lodgment will usually assist in the more timely issue of an assessment notice or decision, although there may still be occasions where the Commissioner will require additional information from the taxpayer or lodging party.

## RULING HISTORY

Revenue Ruling	Issued	Effective Date	
		From	To
DA 1.0	July 2008	July 2008	March 2011
DA 1.1	March 2011	March 2011	Feb 2012
DA 1.2	February 2012	Feb 2012	June 2012
DA 1.3	June 2012	June 2012	12 March 2015
DA 1.4	13 March 2015	13 March 2015	31 July 2016
DA 1.5	25 July 2016	1 August 2016	10 April 2017
DA 1.6	11 April 2017	11 April 2017	31 December 2018
DA 1.7	1 January 2019	1 January 2019	Current