



## REVENUE RULING

**SUPERSEDED**

**DA 1.5**

### DUTIES ASSESSMENT SERVICES AND PROCEDURES

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

#### INTRODUCTION

1. The purpose of this revenue ruling is to outline 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) immediate self assessment of approved dutiable transactions through Revenue Online ('ROL');
  - (b) public (immediate) assessment and endorsement;
  - (c) endorsement of dutiable transactions for no double duty;
  - (d) non-immediate assessment of routine and non-routine transactions;
  - (e) postal assessment and endorsement;
  - (f) urgent assessments; and
  - (g) assessments requiring valuations.
3. *Routine transactions* are those that 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 ROL by an approved person, usually a licensed conveyancer or legal practitioner.

#### RULING

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

5. As the OSR's electronic self assessment system, ROL facilitates the lodgment and self assessment of approved transactions by registered users who have entered into a Special Tax Return Arrangement with the Commissioner of State Revenue.
6. ROL offers significant efficiencies for registered users and their clients by allowing an assessment of duty to be made immediately on an approved transaction. ROL supports the immediate assessment of:
  - (a) routine property conveyances and no double duty endorsements in conformity;

- (b) certain transactions chargeable with nominal duty;
  - (c) sales of WA business assets;
  - (d) grant and surrender of easements; and
  - (e) routine transfers of land between related parties requiring valuation.
7. ROL enables registered users to duty endorse approved routine transactions and pay the assessed transfer duty at settlement.
8. Transactions lodged in person or by post with the OSR continue to require payment of the assessed transfer duty prior to the transaction being duty endorsed.
9. A list of [registered ROL clients](#) and [approved transactions](#) is available on the OSR's [website](#).

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

#### ***Immediate public assessment and endorsement***

10. This service does not apply to approved transactions presented by an agent eligible to use ROL, regardless of whether they have registered to use ROL.
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) 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***

### ***Transactions lodged for assessment and endorsement***

14. Transaction records lodged for non-immediate assessment must be accompanied by a 'Duties Document Lodgment and Assessment' form together with any required supporting information.

### ***Postal assessment and endorsement***

15. 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) Transaction records will be returned by post on the next working day after being endorsed.
16. Transactions lodged for assessment under paragraphs 12, 14 and 15 will be assessed in date order of lodgment.

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

17. 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.
18. 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.
19. 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.
20. 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.

21. 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***

22. 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>
23. 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'](#).
24. A completed [duties valuation form](#) should be provided with the 'Duties Document Lodgment and Assessment' form 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.
25. 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***

26. 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](#). Further information is also available in Commissioner's Practice [DA 14 'Duties Information Requirements'](#).
27. 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.

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

## 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

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