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# **Online Duties** **Self Guided Assessments** **Transaction Guidelines**

**RevenueWA**

## Introduction

[Online Duties](#) is an electronic lodgment and self assessment portal that provides an easy, flexible and more effective way for you to do business with RevenueWA.

This guide is designed to help you identify whether a transaction fulfils the criteria for self assessment. If a transaction is not eligible for self assessment, you can transfer the transaction to RevenueWA for lodgment and assessment.

Certain nominal duty transactions that are not eligible for self assessment can be processed through Online Duties at the full rate of duty. If you do this, you will need to submit an application for nominal duty after the transaction has been lodged and paid, and a refund will be provided if the application is accepted.

You may wish to forward the relevant pages of this guide to the taxpayer to complete and retain as part of their record keeping for audit purposes.

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**For details of transaction types that can't be self assessed, see our website at**

[WA.gov.au/service/financial-management/taxation-and-duty/lodge-self-assess-and-pay-duty](http://WA.gov.au/service/financial-management/taxation-and-duty/lodge-self-assess-and-pay-duty)

## Contract for sale

The following can be self-assessed:

- Residential land (vacant land and established properties)
- Commercial land and rural land (vacant land and established properties) where:
  - if there is GST payable, it must be added to the consideration amount
  - it doesn't include the sale of business assets or plant and equipment/chattels
  - it doesn't include livestock
- First home buyer acquisitions
- Transactions where foreign transfer duty will apply

Contracts for sale can be self-assessed if they are conditional upon:

- issue of title
- general conditions
- subdivision
- unconditional contracts

Contracts for sale that are eligible for the off-the-plan concession can be self-assessed unless the contract is for multiple lots. The application form and supporting documents must be retained for audit purposes.

### *Example 1*

Contract for sale of land (offer and acceptance) and transfer of land to give effect to the contract for sale (no double duty).

### *Example 2 - Disclosed agency arrangements*

Bill Bloggs signs a contract for sale for the purchase of a property which disclosed he is acting as agent for Mary Bloggs (principal). Transfer of land with Mary Bloggs as the transferee (no double duty).

## **Publications**

- Revenue Ruling [DA 7 'Agency Arrangements'](#)
- Fact Sheet ['Conditional Agreements'](#)
- Fact Sheet ['Transfer Duty Overview'](#)
- Fact Sheet ['Transfer of Residential Property'](#)
- Fact Sheet ['First Home Owner Rate of Duty'](#)
- Fact Sheet ['No Double Duty'](#)
- Form [FDA41 'Foreign Transfer Duty Declaration'](#)

## Transfer of land without a contract for sale

The following can be self-assessed:

- Residential land (vacant land and established properties)
- Commercial land and rural land (vacant land and established properties) where:
  - if there is GST payable, it must be added to the consideration amount
  - it doesn't include the sale of business assets or plant and equipment/chattels
  - it doesn't include livestock
- First home buyer acquisitions
- Transactions where foreign transfer duty will apply

## Substituted Transferees

Transactions can be self-assessed unless:

- there is no contract for the sale of land or
- the original purchasers or the substituted transferees are foreign persons or
- the first home owner rate of duty applies.

A transferee is considered to be related to the purchaser where they are:

- an eligible family member of the purchaser
- a corporation where the purchaser or substituted transferee is the sole shareholder, or related or all the other shareholders
- a unit trust where the purchaser or substituted transferee is the sole unit holder, or related or all the other unit holders

### Example

Mary Smith executes a Contract for Sale to purchase a property as the only buyer and substitutes her 100% interest to her son, John Smith, on the Transfer of Land (no double duty).

## Publications

- Fact Sheet ['Substituted Transferees'](#)
- Fact Sheet ['No Double Duty'](#)

## Related Party Transactions

Transactions where foreign transfer duty will apply can be self-assessed.

Complete an Electronic Valuation Request (EVR) through [Online Duties](#) allowing up to 10 days for a returned valuation.

or

Immediately self-assess the transaction with a licensed valuation that meets the following criteria:

- total value of the land does not exceed \$2 million
- made within 3 months of the date of the transaction
- valuer has carried out physical inspection of the property and
- written advice that no improvements have been made since valuation was conducted.

### *Example*

Tony Smith executes a transfer of land to transfer a 50% interest in his residential property to his son-in-law as tenants in common in equal shares.

### ***Publications***

- Commissioner's Practice [TAA 30 'Valuation of Land for Duties Purposes'](#)
- Form [FDA41 'Foreign Transfer Duty Declaration'](#)

### **Reduction in consideration payable on contract for sale**

A reduction in consideration can be self-assessed if:

- the reason for the reduction was not merely to induce or provide a discount for early settlement and
- the reduction is \$5,000 or less.

### *Example*

After the buyer and seller fully execute a Contract for Sale they agree to reduce the consideration payable due to structural defects identified on the building inspection report.

### ***Publications***

- Commissioner's Practice [DA 28 'Reduction in Consideration'](#)

### **Transfers between spouses (section 97)**

An exemption from duty can be self-assessed where the following applies:

- the persons are married or de facto partners of 2 years or more
- the residence is used solely or dominantly as the ordinary place of residence for both parties at date of transaction
- the transferor is the sole owner of the property
- the transferor and transferee will own property as joint tenants or tenants in common in equal shares and
- foreign transfer duty does not apply.

### *Example*

Phil Smith signs a Transfer of Land to transfer his de facto partner, Mary, onto the title of their residential home.

### ***Publications***

- Form [FDA13 'Spousal Exemption \(Including De Facto Partners\)'](#)

## Termination on relevant grounds (section 88A)

An application for termination on relevant grounds can be self-assessed where:

- the contract is terminated within 12 months after date of execution; and
- a certain condition of the agreement is not fulfilled.

### Example

John terminates his General Conditional Agreement (Contract for Sale) four weeks after execution due to the finance being declined on the purchase of the property.

### Publications

- Fact Sheet ['Cancelled Transactions'](#)
- Form [FDA16 'Terminated on Relevant Grounds: General Conditional Agreement'](#)

## Cancelled transactions (section 107)

An application for a cancelled transaction can be self-assessed where the transaction has not been, and will not be, carried into effect.

Duty remains chargeable where:

- the cancelled transaction results in a replacement or subsale transaction
- there is an ongoing (legal) dispute in relation to the performance of the transaction or
- the contract is a terms contract.

### Example

Mike executes a contract for sale that is subject to the issue of titles with duty payable in 3 years. Mike applies to cancel the duty assessment on the contract for sale as a result of finance being declined on the purchase of the property.

### Publications

- Fact Sheet ['Cancelled Transactions'](#)
- Commissioner's Practice [DA 31 'Cancelled Transactions'](#)

## Shared equity schemes involving the Housing Authority

An application can be self-assessed if 100% of the interest is acquired by the buyer(s) and the contract states the consideration for that 100% interest.

### Example 1

Tom and Kate enter into a contract for sale of land to purchase 100% interest in an established home from the Housing Authority for \$450,000

### Example 2

Tom and Kate, together with the Housing Authority, enter into a contract for sale of land to purchase an apartment for \$450,000 from a third party. Tom and Kate will acquire an 80% interest in the property and the Housing Authority will acquire the other 20%.

### Publications

- Duties Assessment Guide ['Housing Authority Transactions'](#)

## Superannuation fund transactions (section 122)

This applies to transfers of land, and agreements to transfer land, from a member of a superannuation fund to a trustee, or a custodian of a trustee, of a superannuation fund for consideration.

Nominal duty applies to these transactions where the criteria of section 122 of the Duties Act are satisfied.

If self-assessing a superannuation fund transaction, the lodging party must retain a copy of the superannuation fund deed and any amending deeds as these may need to be provided as evidence in the course of an audit or investigation.

An application for a superannuation fund transaction can be self-assessed where:

- the transaction was entered into on or after 27 May 2015
- the transfer was for consideration only
- the transferor is a member of the fund and
- if there are other members of the fund, the property is not pooled with the other member's assets.

### Example

Sue executes a contract for sale to transfer an investment property she owns to her superannuation fund (of which she is a member) for a consideration of \$100,000.

### Publications

- Fact Sheet ['Superannuation Fund Transactions'](#)
- Revenue Ruling [DA 17 'Commissioner's Interpretation of Consideration in Relation to Transfers to Self-managed Superannuation Funds'](#)

1	Is this a superannuation fund within the meaning of section 121? <sup>1</sup> <b>If 'No', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2	Is the transferor a member of the superannuation fund? <b>If 'No', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
3	Is the transferee a trustee/custodian of a trustee, of the superannuation fund? <b>If 'No', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
4	Is monetary consideration <sup>2</sup> being paid for the transfer or agreement to transfer? <b>If 'Yes', go to question 6.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>

<sup>1</sup> Under section 121 of the Duties Act, a superannuation fund means a *complying approved deposit fund*, a *complying superannuation fund*, an *eligible rollover fund* or a *pooled superannuation trust* as defined in the *Superannuation Industry (Supervision) Act 1993*.

<sup>2</sup> Monetary consideration is the payment of cash or money for the purchase of the land.

5	Is non-monetary consideration <sup>3</sup> being given for the transfer or agreement to transfer? (See <a href="#">RR DA 17</a> ) <b>If 'No', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
6	Can anyone other than the transferor be a member of the superannuation fund? <b>If 'No', go to question 8.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
7	Will the property be pooled with the contributions or other assets of any other member of the superannuation fund? <b>If 'Yes', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
8	Is the property held in the superannuation fund to be provided to the transferor as a retirement benefit? <b>If 'No', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>

**Important:** A future transfer duty liability may arise on certain transactions previously assessed for nominal duty pursuant to section 122 of the Duties Act where the superannuation fund ceases to be an approved superannuation fund. The trustee, or custodian of the trustee, is required to lodge a transfer duty statement within two months of the event occurring.

Name of member(s) as  
seller(s)/transferor(s):

Name of custodian/trustee as  
purchaser(s)/transferee(s):

Name of superannuation  
fund(s):

Signature of taxpayer/agent:

<sup>3</sup> Non-monetary consideration may include shares, assumption of liabilities and debts that are released, extinguished or forgiven, and the rights and benefits which the transferor would be entitled to receive under the superannuation fund.



## **Declaration of trust pursuant to a contract for sale of land**

An application can be self-assessed where the declaration of trust declares the same trust as the buyer listed on the contract for sale/offer and acceptance.

### *Example*

Simone enters into a contract for sale to purchase a home as trustee for the Black Family Trust. Simone executes a declaration of trust the same day declaring the same property is held as trustee on behalf of the Black Family Trust.

## **Partial vesting of a discretionary trust (section 115)**

This applies to transfers of land, and agreements to transfer land, from a trustee of a discretionary trust to a beneficiary of the discretionary trust for no consideration as a partial vesting. Nominal duty applies to these transactions where the criteria of section 115 of the Duties Act are satisfied.

A termination of a discretionary trust is not an approved transaction to be self assessed in Revenue Online and must be lodged for assessment.

An application for a partial vesting of a discretionary trust can be self-assessed where:

- an asset of the discretionary trust was vested to a beneficiary where no consideration is paid, including any liabilities assumed or debt forgiven
- the beneficiary was a beneficiary of the trust when the property was initially acquired in the trust and
- foreign transfer duty does not apply.

If self-assessing a transaction that involves vesting of a discretionary trust, the lodging party must retain a copy of the following that may need to be provided as evidence in the course of an audit or investigation:

- A copy of the duty endorsed agreement and/or declaration of trust which evidences the property being acquired by the trustee as trustee of the discretionary trust.
- A copy of the discretionary trust deed (and any amending deeds).
- A copy of the financial statements for the discretionary trust for:
  - the 30 June immediately prior to the transaction date and
  - the 30 June for the prior financial year.

### *Example*

Bob Smith is the trustee of the Smith Family Trust and decides to vest part of the trust fund property to the beneficiary, Mary. Bob executes a transfer of land pursuant to a deed of vesting transferring a property to Mary.

1	Is this transaction a partial vesting of a discretionary trust? <b>If 'No', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2	Does the transferor currently hold the property as trustee of a discretionary trust? <b>If 'No', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
3	Do you have a copy of the duty endorsed agreement and/or declaration of trust which evidences the property being acquired by the trustee as trustee of the discretionary trust? <b>If 'No', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
4	Was the transferee listed as a beneficiary of the trust or described as a member of a class of beneficiaries at the time the discretionary trust acquired the property? <b>If 'No', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
5	Is consideration paid for the transfer or agreement to transfer? <b>If 'Yes', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
6	Will any liabilities be assumed or debt extinguished for the transfer or agreement to transfer? <b>If 'Yes', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
7	Is the transferee an individual (natural person)? <b>If 'No', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
8	Does the trustee have a power of appointment over the property? <b>If 'No', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
9	Did the trustee have a power of appointment at the time the discretionary trust acquired the property? <b>If 'No', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
10	Does the transferee intend to hold the property as agent, trustee or otherwise on behalf of any other person? <b>If 'Yes', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Name of trustee(s) as  
transferor(s):

Name of discretionary trust:

Name of beneficiary(s) as  
transferee(s):

Beneficiary(s) relationship  
(i.e. Primary/General beneficiary):

Signature of taxpayer(s)/agent:

## Agreement for the sale of business assets

This applies to transfers, and agreements to transfer, of businesses which operate in Western Australia only. The transfer of a chattel, such as plant and equipment, is a dutiable transaction when the chattel is transferred with a business asset, such as a business identity or goodwill.

An agreement for the sale of business assets can be self-assessed where:

- the business assets are purchased from a business operating in Western Australia only
- the purchase doesn't include land and
- the transaction is between parties at arm's length.

### Example

ABC Pty Ltd executes a contract to purchase the goodwill and plant and equipment from a company operating in Western Australia.

### Publications

- Fact Sheet ['Business Assets'](#)
- Fact Sheet ['Contingent Consideration'](#)
- Commissioner's Practice [DA 35 'Transfers of Western Australian Business Assets'](#)
- Revenue Ruling [DA 14 'Aggregation of Dutiable Transactions'](#)
- Form FDA3 ['Concessional Rate of Duty'](#)

1	Is the transaction between arms length parties? <sup>4</sup> <b>If 'No', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2	Does the business operate in Western Australia only? <b>If 'No', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
3	Is the consideration monetary? <sup>5</sup> <b>If 'No', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
4	Is any part of the consideration payable contingently? <sup>6</sup> (see the <a href="#">'Contingent Consideration'</a> Fact Sheet). <b>If 'Yes', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>

<sup>4</sup> Arms length parties make an agreement independently of each other and are not related. Examples of where the parties are related or not otherwise dealing at arms length include parties who are related by blood, marriage, co-ownership or prior business relationship; related corporations as defined in the *Corporations Act 2001*; partners in a partnership; participants in the same joint centre; trustees of trusts which have common beneficiaries; and transfers of dutiable property of less than 100% interest.

<sup>5</sup> Monetary consideration is the payment of money or cash in relation to the purchase of business assets. Non-monetary consideration may include shares, assumption of liabilities and debts that are released, extinguished or forgiven.

<sup>6</sup> Contingent consideration is whether the transaction provides for a future payment(s) which is dependent upon the happening of a future event. For example, the contract for sale of the rent roll of a business states the consideration is \$300,000 plus an additional \$50,000 if all existing rent roll clients transfer to the purchaser.

5	Is there another transaction with this business sale which evidences, gives effect to or arises from substantially one arrangement? <sup>7</sup> (See <a href="#">RR DA 14</a> ). <b>If 'Yes', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
6	Is the purchaser on the agreement an entity yet to be incorporated or formed? (See <a href="#">CP DA 35</a> ). <b>If 'Yes', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
7	Will the business assets be held by anyone other than the named purchaser on the agreement? (See <a href="#">CP DA 35</a> ). <b>If 'Yes', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>

### **Consideration and apportionment**

Total consideration paid, including GST (if applicable)	\$
Goodwill of a business	\$
Restraint of trade for a business	\$
Plant and equipment	\$
Business identity	\$
Business licence(s)	\$
Right of a business under an uncompleted agreement to supply commodities or provide services	\$
Intellectual property	\$
Rent rolls and/or client lists	\$
Stock (non-dutiable)	\$
Registered vehicles (non-dutiable)	\$
Trade debt <sup>8</sup> (non-dutiable)	\$

Name of business:

\_\_\_\_\_

Name of seller(s)/transferor(s):

\_\_\_\_\_

Name of purchaser(s)/  
transferee(s):

\_\_\_\_\_

Signature of taxpayer(s)/agent:

\_\_\_\_\_

<sup>7</sup> Where two or more dutiable transactions that are chargeable at the same rate of duty together form, evidence, give effect to or arise from what is, substantially one arrangement. For example, a business sale agreement and a contract for sale of land on which the business operates.

<sup>8</sup> An amount payable (owed) to the business incurred as a result of the provision of goods or services (i.e. accounts receivable).

## Grant or surrender of an easement

This applies to the acquisition of new dutiable property in relation to the grant of an easement, or to the surrender of special dutiable property in relation to the surrender of an easement.

The grant or surrender of an easement can be self-assessed if:

- it is a grant or surrender from -
  - a Government authority (public authority exemption - section 92)
  - a provider of utility services
  - natural persons
- there is evidence retained to support that there is no consideration or else nominal value when the parties do not include a government authority or utility service provider
- the grant or surrender is between parties at arm's length.

If there is only a servient tenement land ID (i.e. an easement in gross), use the same land ID for both the servient and dominant tenement land details in Online Duties.

### Example 1 (grant)

Greg agrees to grant an easement that burdens his land to a utility services provider for \$5,000.

### Example 2 (surrender)

The utility provider no longer requires an easement over Greg's property and surrenders the easement for no consideration.

## Publications

- Commissioner's Practice [DA 22 'Easements'](#)

## Grant of Easement

1	Is the transaction between arm's length parties? <sup>9</sup> <b>If 'No', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2	Has consideration (other than nominal consideration) <sup>10</sup> been paid or agreed to be paid for the grant of an easement? (See <a href="#">CP DA 22</a> ) <b>If 'Yes', the transaction <u>is</u> eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
3	Is one of the parties a government authority? <b>If 'Yes', the transaction <u>is</u> eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
4	Is one of the parties a provider of utility services? <b>If 'Yes', the transaction <u>is</u> eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>

<sup>9</sup> Arm's length parties make an agreement independently of each other and are not related. Examples of where the parties are related or not otherwise dealing at arm's length include parties who are related by blood, marriage, co-ownership or prior business relationship; related corporations, as defined in the *Corporations Act 2001*; partners in a partnership; participants in the same joint venture; trustees of trusts which have common beneficiaries; and transfers of dutiable property of less than 100% interest.

<sup>10</sup> A payment that may be less than the actual value, to validate the terms of the agreement.

5	Where no consideration or nominal consideration was paid, do you have written evidence to confirm this represents the fair market value of the easement? (See <a href="#">CP DA 22</a> ). <b>If 'No', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
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Name of grantor(s): \_\_\_\_\_

Name of grantee(s): \_\_\_\_\_

Signature of taxpayer(s)/agent: \_\_\_\_\_

### ***Surrender of Easement***

1	Is the transaction between arm's length parties? <sup>11</sup> <b>If 'No', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2	Has consideration (other than nominal consideration) <sup>12</sup> been paid or agreed to be paid for the grant of an easement? (See <a href="#">CP DA 22</a> ) <b>If 'Yes', the transaction <u>is</u> eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
3	Is one of the parties a government authority? <b>If 'Yes', the transaction <u>is</u> eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
4	Is one of the parties a provider of utility services? <b>If 'Yes', the transaction <u>is</u> eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
5	Where no consideration or nominal consideration was paid, do you have written evidence to confirm this represents the fair market value of the easement? (See <a href="#">CP DA 22</a> ). <b>If 'No', the transaction is not eligible for self assessment.</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Name of grantor(s): \_\_\_\_\_

Name of grantee(s): \_\_\_\_\_

Signature of taxpayer(s)/agent: \_\_\_\_\_

<sup>11</sup> Arm's length parties make an agreement independently of each other and are not related. Examples of where the parties are related or not otherwise dealing at arm's length include parties who are related by blood, marriage, co-ownership or prior business relationship; related corporations, as defined in the *Corporations Act 2001*; partners in a partnership; participants in the same joint centre; trustees of trusts which have common beneficiaries; and transfers of dutiable property of less than 100% interest.

<sup>12</sup> A payment that may be less than the actual value, to validate the terms of the agreement.

## **Transaction types that can be self assessed by a Clerk of Court (Magistrate's Court)**

Duty must be collected before endorsing the transaction (printing the certificate).

### ***Mining tenement transfers***

Transfer of a mining tenement from one party to another

- consideration must be for cash only (not shares, royalties or otherwise)
- the parties to the transaction must be unrelated

### ***Contract for sale***

Contract for Sale for the purchase of residential or commercial land and Transfer of Land to give effect to the contract for sale (no double duty):

- the parties to the transaction must be unrelated
- cannot process an application for substitute transferees
- cannot process transactions where foreign transfer duty will apply.

## Further Information

### *Online Duties Instructional Videos*

RevenueWA has produced a series of short videos covering the key features of the Online Duties system. The videos can be viewed on our [YouTube channel](#).

### *Online Help & FAQs*

The [Online Duties User Guide](#) is available on the [website](#). Additionally, there are links to online Help and FAQs at the bottom of each page in Revenue Online.

### *Customer Education*

RevenueWA holds regular educational sessions to assist customers to better understand their legislative obligations as well as to encourage effective use of our systems and facilities. Training is free and is held at our premises in Perth (seminars) or online (webinars).

To find out more about our customer education activities or to register your interest in attending an information session, see the [customer education section of our website](#).

### *Subscribe to the eNewsletter*

RevenueWA's eNewsletter contains information about legislative changes, publications and customer education activities. To ensure you are kept informed of changes that may affect you, [subscribe to receive eNews](#).

## Contact us

<b>Website:</b>	<a href="http://WA.gov.au">WA.gov.au</a>	<b>Online Duties:</b>	<a href="http://www.osr.wa.gov.au/OnlineDuties">www.osr.wa.gov.au/OnlineDuties</a> (08) 9262 1113
<b>In person:</b>	200 St Georges Terrace PERTH WA 6000	<b>Other enquiries:</b>	<a href="http://www.osr.wa.gov.au/DutiesEnquiry">www.osr.wa.gov.au/DutiesEnquiry</a> (08) 9262 1100
<b>Mail:</b>	RevenueWA GPO Box T1600, PERTH WA 6845	<b>Country callers:</b>	1300 368 364