



Government of **Western Australia**
Department of **Treasury and Finance**
RevenueWA

Special Tax Return Arrangement (Online Duties)

Section 49 of the *Taxation Administration Act 2003* (WA)

Updated January 2019

Special Tax Return Arrangement between The Commissioner of State Revenue (Commissioner) and The Responsible Party

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Recitals

- A. Under section 49 of the Taxation Administration Act, the Commissioner may make a special tax return arrangement with a Taxpayer or another person in relation to a Taxpayer's obligations under a taxation Act.
- B. The Commissioner has created an online system and established procedures for the electronic lodgment and Self-assessment of dutiable transactions, duty endorsement of Dutiable Transactions, the lodgment of Returns, and payment of Duty.
- C. The Commissioner and the Responsible Party wish to make a special tax return arrangement under section 49 of the Taxation Administration Act on the terms agreed and set out below to, among other things, facilitate the Responsible Party's use of the system referred to in Recital B.

Operative provisions

The Parties agree as follows:

1 Definitions and interpretation

1.1 Definitions

In this Arrangement, unless the contrary intention appears:

Approval means the permission granted to the Responsible Party to access Online Duties Facility pursuant to clause 4.1.

Approved Dutiable Transaction means a Dutiable Transaction that is included on the list of Dutiable Transactions approved by the Commissioner for Self-assessment as published on the website at WA.gov.au

Arrangement means this special tax return arrangement.

Business Day means a day, not being a Saturday, a Sunday, or a public holiday, on which Financial Institutions are open for general banking business in Western Australia.

Certificate of Duty means a duty certificate referred to in section 272 of the Duties Act, being a certificate in the form approved by the Commissioner.

Commissioner means the Commissioner of State Revenue appointed in accordance with section 6 of the Taxation Administration Act, and includes persons acting as the Commissioner in accordance with the Commissioner's written delegation under section 10 of the Taxation Administration Act.

Control of a Responsible Party includes the possession directly or indirectly of the power, whether or not having statutory, legal or equitable force, and whether or not based on statutory, legal or equitable rights, directly or indirectly to control the membership of the board of directors of the Responsible Party (if the Responsible Party is a corporation) or to otherwise directly or indirectly direct or cause the direction of the management and policies of that Responsible Party, whether by means of trusts, agreements, arrangements, understandings, practices, the ownership of any interest in shares or stock of that Responsible Party or otherwise.

Customer Initiated Payment System (CIPS) means the online payment system available through ROL (also referred to as CIPA).

Dutiable Transaction has the same meaning as in the Duties Act and includes a Foreign Dutiable Transaction.

Duties Act means the *Duties Act 2008* (WA).

Duty means duty payable under the Duties Act.

Duty Endorsed has the same meaning as in the Duties Act.

Duty Verification Service means the transfer duty verification service operating between the Revenue Online Facility and an Electronic Lodgment Network for the purposes on providing a duty endorsement on an Electronic Conveyancing Instrument.

Electronic Conveyancing Act means the *Electronic Conveyancing Act 2014* (WA).

Electronic Conveyancing Instrument has the same meaning as in the Duties Act

Electronic Lodgment Network has the same meaning as in the Electronic Conveyancing Act.

Electronic Lodgment Network Operator (ELNO) has the same meaning as in the Electronic Conveyancing Act.

Foreign Dutiable Transaction has the same meaning as in the Duties Act.

Lodge has the same meaning as in the Duties Act.

Manual Backup System (MBS) means the system referred to in clause 10.1.

Manual Certificate of Duty Form means a Certificate of Duty printed by the Responsible Party from Online Duties Facility, but not yet issued in accordance with clause 10.4 of this Arrangement.

Mode Participation Rules has the same meaning as in the Electronic Conveyancing Act.

Monthly Register means the Online Duties Return Summary referred to in clause 11.1 of this Arrangement.

Official Assessment has the same meaning as in the Taxation Administration Act.

OSR means RevenueWA (ABN 99 593 347 728).

Duties Lodgment Portal means the facility established in Revenue Online by the Commissioner for the electronic lodgment and recording of data on a dutiable transactions for the purpose of electronically lodging a transaction record for assessment by the Commissioner.

Online Duties Facility means the online lodgment and Self-assessment system established by RevenueWA at <https://osr.wa.gov.au/rol>

Party means the Commissioner or the Responsible Party as the context requires and Parties means both of them.

Register of Responsible Parties means the register kept by the Commissioner in accordance with clause 19.1.

Registrar has the same meaning referred to in the *Transfer of Land Act 1893* or *Registration of Deeds Act 1856*.

Responsible Party is the person with whom the Commissioner makes this Arrangement.

Return has the meaning given by clause 11.2.

Return Period means 1 month.

Revenue Online (ROL) means an online information system approved by the Commissioner under the Taxation Administration Act and the Duties Act and operated by RevenueWA, which, among other things, facilitates the Self-Assessment and payment of Duty under the Duties Act and penalty tax under the Taxation Administration Act by electronic means.

Self-assessment has the same meaning as in the Taxation Administration Act.

Subscriber ID means the unique identification number supplied by an Electronic Lodgment Network to the Responsible Party.

Taxation Administration Act means the *Taxation Administration Act 2003* (WA).

Taxpayer means a person who is or may be liable to pay Duty.

Transaction Record has the same meaning as in the Duties Act.

Void Certificate means the document referred to in clause 13.3.

1.2 Interpretation

In this Arrangement, unless the contrary intention appears:

- (a) words importing the singular include the plural and vice versa
- (b) words importing any gender include the other gender
- (c) a reference to a person includes a reference to a natural person, firm, corporation, body, institute, association, the trustee of any trust or settlement, or any other entity
- (d) a reference to a statute, ordinance, code, or other law includes regulations, by-laws, rules and other statutory instruments under it for the time being in force and consolidations, amendments, re-enactments, or replacements of any of them (whether of the same or any other legislative authority having jurisdiction)
- (e) references to writing include any mode of representing or reproducing words in tangible and permanently visible form, and include email and facsimile transmissions
- (f) if a word or phrase is defined, other parts of speech and grammatical forms of that word or phrase have corresponding meanings
- (g) references to this Arrangement include its recitals, schedules and annexures (if any)
- (h) headings are inserted for ease of reference only and are to be ignored in construing this Arrangement
- (i) references to time are to local time in Perth, Western Australia
- (j) where time is to be reckoned from a day or event, that day or the day of that event is to be excluded
- (k) references to currency are to Australian currency unless otherwise stated
- (l) no rule of construction applies to the disadvantage of a Party on the basis that that Party put forward this Arrangement or any part of this Arrangement
- (m) a reference to any thing (including, without limitation, any amount) is a reference to the whole and each part of it, and a reference to a group of persons is a reference to all of them collectively, to any two or more of them collectively, and to each of them individually and
- (n) when the day or last day for doing an act is not a Business Day in the place where that act is to be done, then the day or last day for doing the act will be the directly preceding Business Day in the place where that act is to be done.

1.3 Commissioner to act through others

The Responsible Party acknowledges that the Commissioner may act through the Commissioner's officers and agents in performing the Commissioner's obligations under, or otherwise administering, this Arrangement.

1.4 Trustees

If the Responsible Party is a trustee of a named trust or fund:

- (a) a reference to the Responsible Party is a reference to the Responsible Party in its personal capacity and in its capacity as trustee for that named trust or fund and
- (b) the Responsible Party enters into this Arrangement in its personal capacity and in its capacity as trustee for the named trust or fund.

1.5 Conditions

All clauses and terms of this Arrangement are conditions for the purpose of section 50(3) of the Taxation Administration Act.

2 Operative clause

- (a) The Parties make this Arrangement as a special tax return arrangement under section 49 of the Taxation Administration Act on and subject to the terms agreed and set out below.
- (b) The Commissioner makes this Arrangement with the Responsible Party in relation to:
 - (i) the Responsible Party's obligations (if any) as a Taxpayer under the Duties Act and the Taxation Administration Act and
 - (ii) the obligations (if any) of the Responsible Party as a Taxpayer which the Responsible Party has jointly with other taxpayers under the Duties Act and the Taxation Administration Act; and
 - (iii) the obligations of a Taxpayer for whom the Responsible Party is authorised to act.

3 Exemptions from administrative requirements

Once a Dutiable Transaction has been Duty Endorsed in accordance with this Arrangement and the Commissioner has received the amount of Duty payable with respect to that Dutiable Transaction:

- (a) subject to clause 9.1(e), the Taxpayer is not required to lodge the Dutiable Transaction with the Commissioner in accordance with section 23 of the Duties Act
- (b) subject to clause 9.1(e), the taxpayer is not required to lodge the foreign transfer duty declaration with the Commissioner in accordance with section 205M of the Duties Act
- (c) the Taxpayer is not required to pay the amount of Duty payable with respect to that Dutiable Transaction in the time prescribed by section 25 of Duties Act. Rather, the Taxpayer must pay the amount of the Duty payable in respect of that Dutiable Transaction in the time prescribed by this Arrangement as outlined in clause(s) 22.2 and 22.3 and
- (d) the Commissioner is not required to make an official assessment of the Duty payable with respect to that Dutiable Transaction in accordance with section 15(2) of the Taxation Administration Act or issue an assessment notice in accordance with section 23 of the Taxation Administration Act. However, nothing in this clause prevents the Commissioner from making an official assessment of the Duty payable in respect of that Dutiable Transaction pursuant to section 15(3) of the Taxation Administration Act, or from making a reassessment pursuant to section 16 of the Taxation Administration Act if the Commissioner deems it necessary.

4 Approval

4.1 Permission to use Online Duties facility

Subject to clause 4.2, the Commissioner grants to the Responsible Party permission to access Online Duties Facility until such time (if any) as that permission is cancelled.

4.2 Conditions of approval

Approval is subject to the Responsible Party agreeing to all terms contained herein and is subject to the [Disclaimer](#).

5 Warranty

5.1 Warranty

The Responsible Party warrants that it has the authority of each Taxpayer on behalf of whom it acts to:

- (a) lodge and self-assess the amount of Duty payable with respect to a Dutiable Transaction
- (b) Enter the details of the Self-assessment into a monthly Return and lodge and pay the return to the Commissioner
- (c) collect the amount of Duty payable with respect to a Dutiable Transaction from the Taxpayer and hold that Duty in a trust account and
- (d) pay the Duty to the Commissioner using CIPS.

5.2 Authorisation

Each time the Responsible Party accesses and uses the Online Duties Facility, it is taken to have given the Commissioner and the State of Western Australia the warranty set out in clause 5.1.

6 Agency

Unless otherwise provided in clauses 9.1 and 10.4 of this Arrangement, at any time when the Responsible Party is undertaking any function pursuant to this Arrangement, the Responsible Party does so as the agent of the Taxpayer.

7 Authorised dutiable transactions

The Responsible Party is only authorised to self-assess the amount of Duty payable and Duty endorse Dutiable Transactions that are Approved Dutiable Transactions for Self-assessment.

8 Self-assessment

- 8.1 The Responsible Party is authorised and required by this Arrangement to self-assess the amount of Duty payable with respect to a Dutiable Transaction on behalf of the Taxpayer when lodging a Dutiable Transaction.
- 8.2 The Responsible Party must enter correct and accurate information, to the best of their knowledge.
- 8.3 In accordance with clause 20 and 21 of this Arrangement, if the Commissioner considers the Responsible Party is not complying with clause 8(b), the Commissioner may cancel this arrangement in accordance with clause 16.

9 Duty endorsement

9.1 Method of duty endorsement

- (a) To self-assess the duty payable on a Dutiable Transaction; the Responsible Party must enter the details of the Dutiable Transaction into the Online Duties Facility.
- (b) Subject to clauses 9.1(c), and 13.3(c), the Responsible Party Duty endorses the Dutiable Transaction when the Certificate of Duty is issued for the transaction; the Responsible Party must attach that Certificate of Duty to the relevant transaction record.
- (c) If the Responsible Party duty endorses a Dutiable Transaction that:
 - (i) is required to be registered under the *Transfer of Land Act 1893* or *Registration of Deeds Act 1856* and
 - (ii) has previously been duty endorsed in accordance with clause 9.1,the Responsible Party is not required to attach the previous Certificates of Duty to the relevant Dutiable Transaction.
- (d) The Responsible Party must retain the Certificates of Duty referred to in clause 9.1(c) as a tax record in accordance with Part 7 of the Taxation Administration Act.
- (e) The Responsible Party is prohibited from releasing the Certificate of Duty or a copy of the Certificate of Duty to any person until they have collected the Duty payable with respect to that transaction from the taxpayer by way of a bank cheque or cash payment, or are otherwise holding the Duty payable in cleared funds in accordance with Clause 12.1 of this Arrangement.
- (f) Once a Dutiable Transaction is Duty Endorsed, the Responsible Party must ensure that prior to the payment of the Duty by the Responsible Party in accordance with Clause 12.2, the Responsible Party must have collected the amount of Duty payable in cleared funds with respect to that Dutiable Transaction from the Taxpayer in accordance with Clause 12.1 of this Arrangement.
- (g) When duty endorsing a Dutiable Transaction the Responsible Party is acting on behalf of the Commissioner.

9.2 Circumstances in which the responsible party is not permitted to self-assess or duty endorse a dutiable transaction

The Responsible Party must not self-assess a Dutiable Transaction through the Online Duties Facility in any of the following circumstances:

- (a) The Responsible Party has reason to believe that misleading, incorrect, or incomplete documentation or information has been provided in relation to the Self-assessment of a Dutiable Transaction.

- (b) The Responsible Party has insufficient information to make a Self-assessment.
- (c) The Commissioner has not authorised the Responsible Party to duty endorse a Dutiable Transaction of that kind in accordance with clause 7 of this Arrangement.
- (d) The Responsible Party, or a person authorised by the Responsible Party to use the Revenue Online Facility, is a party to the Dutiable Transaction either directly or indirectly.

10 Manual backup system

10.1 MBS to be maintained

In the event the Online Duties Facility is unavailable, and the Responsible Party wishes to duty endorse a Dutiable Transaction, the Responsible Party is required to maintain a manual system for duty endorsing Dutiable Transactions in accordance with this clause.

10.2 When the responsible party can use the MBS

- (a) The Responsible Party must not use the MBS unless the Responsible Party receives written authorisation from the Commissioner to use the MBS, in accordance with clause 10.2(b).
- (b) The Commissioner may provide the Responsible Party with written authorisation to use the MBS by any of the following means:
 - (i) in accordance with clause 24.5 of this Arrangement or
 - (ii) a message on ROL.
- (c) The Commissioner will not authorise the Responsible Party to use the MBS where the fault causing the unavailability of the Online Duties Facility resides in the Responsible Party's own computer, computer system, or service provider.
- (d) The Responsible Party must not use the MBS when the Responsible Party considers that the Dutiable Transaction is or may be chargeable with a late lodgment penalty Tax.

10.3 Manual Certificate of Duty forms

- (a) The Responsible Party must ensure that it maintains a supply of Manual Certificate of Duty forms printed from Online Duties Facility.
- (b) All Manual Certificates of Duty Forms that have not been issued remain the property of the Commissioner and must be returned to the Commissioner upon a request in writing from the Commissioner.
- (c) The Responsible Party must ensure that all Manual Certificate of Duty Forms are kept in a secure location.

10.4 Method of manual duty endorsement

- (a) After the Responsible Party has self-assessed the amount of Duty payable with respect to a Dutiable Transaction, the Responsible Party must duty endorse the Dutiable Transaction by completing a Manual Certificate of Duty Form.
- (b) After the Responsible Party has issued a Certificate of Duty with respect to a Dutiable Transaction, the Responsible Party must attach it to that Dutiable Transaction.
- (c) When manually duty endorsing a Dutiable Transaction the Responsible Party is acting on behalf of the Commissioner.
- (d) Clauses 7, 9.2, and 12.1 apply to the manual duty endorsement of a Dutiable Transaction.

10.5 *Entering details into Online Duties facility*

- (a) As soon as practical after the Online Duties Facility becomes available (where the Facility was previously unavailable and the Responsible Party was authorised by the Commissioner to use the MBS) the Responsible Party is required to enter into the Online Duties Facility the details of all Dutiable Transactions that were self-assessed and manually Duty Endorsed using the MBS.
- (b) Once the Responsible Party has entered into the Online Duties Facility the details referred to in clause 10.5(a), a duplicate Certificate of Duty will be created by the Online Duties Facility and must be printed by the Responsible Party.
- (c) The duplicate Certificate of Duty referred to in clause 10.5(b) does not replace the Manual Certificate of Duty Form completed by the Responsible Party in accordance with clause 10.4(a). The Responsible Party may either keep or discard the duplicate Certificate of Duty referred to in clause 10.5(b).

11 Return

11.1 *Monthly register*

- (a) The Monthly Register includes:
 - (i) Dutiable Transactions that have been Duty Endorsed in accordance with clause 9.1 of this Arrangement, or have complied with clause 10.5(a) of this Arrangement and
 - (ii) Dutiable Transactions where the maximum period allowed by the Commissioner to duty endorse has elapsed without the duty endorsement taking place.
- (b) The details of that Self-assessment and Dutiable Transaction will appear in the "Online Duties Return Summary" in the Responsible Party's Online Duties Facility account.
- (c) A Dutiable Transaction in relation to clause 11.1(a)(ii) may require an Official Assessment to determine the correct amount of duty payable if foreign transfer duty applies.
- (d) Dutiable transactions executed on or before 1 March 2011 cannot be self-assessed in Online Duties and must be lodged with the Commissioner for assessment.

11.2 *Monthly register to constitute a return*

The Monthly Register is deemed to be a Return for the purposes of section 52 of the Taxation Administration Act.

11.3 *Dutiable transactions deemed to have been included in a return*

If section 50(2) of the Taxation Administration Act applies to a Dutiable Transaction that has been self-assessed and duty endorsed by the Responsible Party in accordance with this Arrangement, then that Dutiable Transaction is deemed to have been included in a Return when the Responsible Party enters the details of the Self-assessment and the Dutiable Transaction in the Monthly Register.

11.4 Lodgment of return

For the purposes of section 52 of the Taxation Administration Act, a Return is deemed to be lodged with the Commissioner:

- (a) 15 days after the end of each Return Period or
- (b) on the date that the Responsible Party pays to the Commissioner the Duty collected by the Responsible Party during a Return Period in accordance with clause 12.2, if that date is earlier than 15 days after the end of the Return Period in which that Duty is collected.

12 Collection and payment of duty

12.1 Collection of duty from the taxpayer

- (a) Prior to the time for payment of Duty by the Responsible Party in accordance with Clause 12.2, the Responsible Party must:
 - (i) collect from the Taxpayer the amount of Duty payable with respect to that Dutiable Transaction by the Taxpayer on that Dutiable Transaction
 - (ii) deposit and hold the Duty collected from the Taxpayer in a trust account which complies with all applicable legislative provisions and
 - (iii) ensure that the amount of Duty held in the trust account in accordance with clause 12.1(a)(ii) above is in cleared funds.
- (b) Duty collected and held by a Responsible Party in accordance with clause 12.1(a) is held by the Responsible Party on behalf of the Taxpayer.

12.2 Time for payment of duty by responsible party

- (a) The Responsible Party must pay to the Commissioner all amounts of Duty payable (including any late lodgment penalty tax) by the Taxpayer with respect to the Dutiable Transactions within 15 days after the end of that Return Period in which the Dutiable Transactions were duty endorsed or due for endorsement.
- (b) Late payment penalty tax may apply if payment of duty is not made within 15 days after the end of that Return period in which the Dutiable Transactions were duty endorsed or due for endorsement.
- (c) The Responsible Party is required to:
 - (i) ensure that the Dutiable Transactions in the current Return are correct
 - (ii) reconcile the Return with their trust account
 - (iii) pay the Return no later than 15 days after the end of the Return Period
 - (iv) ensure funds in the trust account are fully cleared for payment and
 - (v) pay the late payment penalty tax in full by the due date (if applicable).

12.3 CIPS

- (a) The Responsible Party must use the CIPS to authorise the payment of the Duty referred to in clause 12.2 of this Arrangement to the Commissioner.
- (b) The Commissioner will not refund any Duty through Revenue Online.
- (c) All applications for a refund of any amount of Duty that has been paid by the Responsible Party pursuant to this Arrangement should be made to the Commissioner in writing.

13 Correcting a self-assessment

13.1 Correcting a self-assessment

- (a) Once a Dutiable Transaction has been self-assessed or duty endorsed, the Responsible Party may only correct the Self-assessment for that Dutiable Transaction through the Online Duties Facility in the circumstances prescribed by clause 13.2 below.
- (b) For the purposes of clause 13, the correction of a Self-assessment includes the cancellation of a Certificate of Duty.

13.2 Correcting a Self-Assessment Permitted in the Following Circumstances

The Responsible Party is only permitted to correct a Self-assessment through Online Duties Facility if all of the following apply:

- (a) the Duty payable with respect to the Dutiable Transaction has not been paid to the Commissioner
- (b) the Monthly Register in which the Dutiable Transaction is recorded has not been lodged with the Commissioner
- (c) the Responsible Party has in its possession the Certificate of Duty issued in respect of the Dutiable Transaction
- (d) if the Dutiable Transaction to which the Certificate of Duty relates is a form that is required to be registered under the *Transfer of Land Act 1893* or *Registration of Deeds Act 1856*, that form has not been lodged with the Registrar for registration
- (e) if the Dutiable Transaction status is pending the return of an Electronic Valuation Request from the Landgate Valuation Service Portal and
- (f) prior to the lodgment of a Dutiable Transaction involving a substituted transferee(s) application.

In all other circumstances the Responsible Party is not permitted to correct a Self-assessment through the Online Duties Facility and must apply to the Commissioner for a reassessment.

13.3 Voiding a Certificate of Duty

A Certificate of Duty may be voided by the Responsible Party in accordance with clause 13.2.

- (a) In order to correct a Self-assessment using Online Duties Facility, the Responsible Party must first void the Certificate of Duty that has been issued with respect to the Dutiable Transaction by using the Void Certificate function.
- (b) After the Responsible Party has voided a Certificate of Duty in accordance with clause 13.3(a), a document stating that the Certificate of Duty has been voided will be created (the Void Certificate). The Responsible Party must print the Void Certificate from the Online Duties Facility.
- (c) If the Responsible Party has voided a Certificate of Duty in accordance with clause 13.3(a), the Responsible Party is not required to attach the original Certificate of Duty and the Void Certificate to the relevant Dutiable Transaction.
- (d) The Responsible Party must retain the original Certificate of Duty and the Void Certificate referred to in clause 13.3(b) as tax records in accordance with clause 20.

13.4 Issuing a new Certificate of Duty

The Responsible Party must issue a new Certificate of Duty at the time of new settlement or due date of payment of Duty under clause 22.2 (whichever is earlier).

13.5 Terminated on relevant grounds

- (a) The Responsible Party may withdraw a Dutiable Transaction from the Online Duties facility where Duty is not chargeable on a general conditional agreement if, after the instrument effecting or evidencing the agreement has been self-assessed:
 - (i) the agreement is terminated on relevant grounds within the meaning of section 88A(2) of the Duties Act and
 - (ii) the Commissioner is notified of the termination of the agreement in the approved form.
- (b) The Responsible Party is only permitted to apply to withdraw a Self-assessment from the Online Duties Facility where a general conditional agreement is terminated on relevant grounds if all of the following apply:
 - (i) the Duty payable with respect to the Dutiable Transaction has not been paid to the Commissioner
 - (ii) the Monthly Register in which the Dutiable Transaction is recorded has not been lodged with the Commissioner
 - (iii) the Responsible Party has in its possession the Certificate of Duty issued in respect of the Dutiable Transaction and
 - (iv) if the Dutiable Transaction to which the Certificate of Duty relates is a form that is required to be registered under the *Transfer of Land Act 1893* or *Registration of Deeds Act 1856*, that form has not been lodged with the Registrar for registration.

In all other circumstances the Responsible Party is not permitted to terminate a Dutiable Transaction on relevant grounds through the Online Duties facility. Rather, they must apply for exemption from duty under section 107 of the Duties Act in the Online Duties facility in accordance with clause 13.6.

13.6 Cancelled transactions under section 107 of the Duties Act

- (a) The Responsible Party may exempt a Dutiable Transaction from duty using the Online Duties facility where, after the instrument effecting or evidencing the agreement has been self-assessed:
 - (i) the transaction becomes a cancelled transaction within the meaning of section 107(2) of the Duties Act
 - (ii) the transaction has not been cancelled to enter into a subsale or replacement transaction within the meaning of section 107(4) of the Duties Act
 - (iii) the application for exemption has been made in the approved form and
 - (iv) the cancelled transaction is endorsed in accordance with clause 9.1(b).
- (b) The Responsible Party is only permitted to apply to exempt a Self-assessment from duty using the Online Duties facility where all of the following apply to a cancelled transaction:
 - (i) the duty payable with respect to the Dutiable Transaction has not been paid to the Commissioner
 - (ii) the Monthly Register in which the Dutiable Transaction is recorded has not been lodged with the Commissioner

- (iii) the Responsible Party has in its possession the Certificate of Duty issued in respect of the Dutiable Transaction and
- (iv) if the Dutiable Transaction to which the Certificate of Duty relates is a form that is required to be registered under the *Transfer of Land Act 1893* or the *Registration of Deeds Act 1856*, that form has not been lodged with the Registrar for registration.

In all other circumstances the Responsible Party is not permitted to exempt a Dutiable Transaction as a cancelled transaction through the Online Duties facility and must apply to the Commissioner for a reassessment.

13.7 Transfer to the Commissioner

- (a) Where the Responsible Party opts to transfer a Dutiable Transaction, other than a cancelled transaction, that has been self-assessed to the Commissioner for any other reason, the Responsible Party must lodge the Dutiable Transaction with the Commissioner for assessment of Duty using the *Duties Lodgment* portal. The Responsible Party must upload a copy of the transaction record and any supporting information at the time of lodgment.
- (b) The Responsible Party is only permitted to withdraw a Self-assessment to transfer a Dutiable Transaction through the Duties Lodgment portal to the Commissioner for assessment if all of the following apply:
 - (i) the Duty payable with respect to the Dutiable Transaction has not been paid to the Commissioner
 - (ii) the Monthly Register in which the Dutiable Transaction is recorded has not been lodged with the Commissioner
 - (iii) the Responsible Party has in its possession the Certificate of Duty issued in respect of the Dutiable Transaction and
 - (iv) if the Dutiable Transaction to which the Certificate of Duty relates is a form that is required to be registered under the *Transfer of Land Act 1893* or *Registration of Deeds Act 1856*, that form has not been lodged with the Registrar for registration.

In all other circumstances the Responsible Party is not permitted to transfer a Dutiable Transaction and must apply to the Commissioner for a reassessment.

13.8 Removing a duplicate lodgment

- (a) Where the Responsible Party opts to remove the duplicate lodgment of a Dutiable Transaction lodged for Self-assessment through the Online Duties Facility, the Responsible Party must record the details of the original and duplicate lodgment for audit purposes.
- (b) The Responsible Party may remove the duplicate lodgment of a Dutiable Transaction through the Online Duties Facility if all of the following apply to the duplicate Dutiable Transaction:
 - (i) the Duty payable with respect to the Dutiable Transaction has not been paid to the Commissioner
 - (ii) the Monthly Register in which the Dutiable Transaction is recorded has not been lodged with the Commissioner
 - (iii) the Responsible Party has in its possession the Certificate of Duty issued in respect of the Dutiable Transaction and
 - (iv) if the Dutiable Transaction to which the Certificate of Duty relates is a form that is required to be registered under the *Transfer of Land Act 1893* or *Registration of Deeds Act 1856*, that form has not been lodged with the Registrar for registration.

In all other circumstances the Responsible Party is not permitted to remove a Dutiable Transaction and must apply to the Commissioner for a reassessment.

14 Usernames and passwords

14.1 Usernames and passwords confidential

Except as provided in this clause, the Responsible Party must ensure that all persons authorised by the Responsible Party to use Revenue Online keep all the usernames and passwords confidential and that they do not disclose those usernames and passwords to any other person.

14.2 Persons given access to Online Duties facility

- (a) The Responsible Party must ensure that all persons authorised by it to use the Online Duties Facility in Revenue Online read, understand, and comply with the terms of this Arrangement.
- (b) The Responsible Party must give the Commissioner details regarding the persons authorised by it to use the Online Duties Facility in Revenue Online, and must ensure that these details are correct and are updated when required.
- (c) The Responsible Party must ensure that all persons authorised by it to use the Online Duties Facility in Revenue Online exit the Responsible Party's Revenue Online account at the end of each session.
- (d) The Responsible Party must ensure that any person who leaves the employment of the Responsible Party, or who no longer requires access to the Online Duties Facility, has their authority to use the Online Duties Facility revoked.

14.3 Responsibility of the responsible party

The Responsible Party is responsible for all entries and any other activities that occur under the Responsible Party's Revenue Online account, whether or not by a person authorised by the Responsible Party to use Revenue Online or Online Duties Facility.

14.4 Unauthorised use of usernames or passwords

The Responsible Party must immediately notify the Commissioner of any unauthorised use of Revenue Online usernames and/or passwords or any other breach of security.

15 Amendment of this arrangement

15.1 Amendment by Commissioner

The Responsible Party agrees that:

- (a) the Commissioner may, by giving not less than 14 business days written notice, amend any of the terms of this Arrangement.
- (b) a decision to amend the terms of this Arrangement is made at the Commissioner's absolute discretion.

15.2 Suspension of the Online Duties facility

The Responsible Party agrees that:

- (a) the Commissioner may, by written notice to the Responsible Party, suspend the Responsible Party access to the Online Duties facility.
- (b) a decision to suspend access is made at the Commissioner's absolute discretion.

15.3 Date of amendment or suspension

Any amendment of these terms and conditions or suspension of the Online Duties Facility will take effect on the date specified in the notice.

16 Cancellation of this arrangement

16.1 Cancellation by the Commissioner

- (a) The Commissioner may, by written notice to the Responsible Party, cancel this Arrangement.
- (b) Cancellation of this Arrangement by the Commissioner will take effect on the date specified in the notice of cancellation.
- (c) A decision by the Commissioner to cancel this Arrangement is made at the Commissioner's absolute discretion.

16.2 Cancellation by the responsible party

- (a) The Responsible Party may cancel this Arrangement in the following ways:
 - (i) by giving 7 Business Days written notice to the Commissioner or
 - (ii) by using the "Administration" function of the Online Duties Facility.
- (b) Cancellation of this Arrangement by the Responsible Party will take effect:
 - (i) on the date specified in the written notice referred to in clause 16.2(a)(i) above or
 - (ii) immediately when the Responsible Party cancels this Arrangement in accordance with clause 16.2(a)(ii) above.

16.3 Effect of cancellation

- (a) Cancellation of this Arrangement (however cancellation arises and whether by the Commissioner or the Responsible Party) does not affect any of the Responsible Party's obligations or liabilities that arise on or before the date of cancellation.
- (b) Without limitation to clause 16.3(a), cancellation of this Arrangement (however cancellation arises and whether by the Commissioner or the Responsible Party) does not affect the Responsible Party's obligation to pay to the Commissioner all amounts of Duty payable in accordance with clause 12.2 by the Responsible Party in respect of the current and any previous Return Periods.
- (c) Cancellation of this Arrangement (however cancellation arises and whether by the Commissioner or the Responsible Party) does not alter any obligations or requirements imposed on a Taxpayer by the Taxation Administration Act, the Duties Act, or any other law.
- (d) Upon cancellation of this Arrangement (however cancellation arises and whether by the Commissioner or the Responsible Party) the Responsible Party is required to return to the Commissioner all Manual Certificate of Duty Forms which have not been issued by the Responsible Party.

17 Liability of the Commissioner and the State of Western Australia

Without limiting the generality of the [Disclaimer](#), the Commissioner and the State of Western Australia, its agents, officers, and employees accept no liability for any loss, damage, cost, or expense (whether direct or indirect) incurred by any person as a result of or in connection with:

- (a) any error, omission, or misrepresentation in any information on Revenue Online, Online Duties Facility, or CIPS
- (b) any transactions undertaken by persons who access and use the Revenue Online, Online Duties Facility, or CIPS
- (c) the unauthorised use of logins and passwords
- (d) any interference or damage to computer systems, hardware, or software occurring as a result of access to and use of Revenue Online, Online Duties Facility, or CIPS
- (e) access to and use of Revenue Online, Online Duties Facility, or CIPS in general
- (f) any failure or delay of Revenue Online, Online Duties Facility, or CIPS to provide information or perform operations as required
- (g) the unavailability or disruption of Revenue Online, Online Duties Facility, or CIPS
- (h) any other event which affects the operation of Revenue Online, Online Duties Facility, or CIPS and
- (i) any loss incurred as result of or in connection with use of an Electronic Lodgment Network.

18 Obligations under other statutes

Except as otherwise provided in this Arrangement, nothing in this Arrangement alters any obligations or requirements imposed on the Responsible Party or the Taxpayer on whose behalf the Responsible Party acts, by the Taxation Administration Act, the Duties Act, or any other law.

19 Register of responsible parties

19.1 Commissioner to maintain register

The Commissioner may maintain a list containing the names of Responsible Parties with whom the Commissioner has entered into a special tax return arrangement under section 49 of the Taxation Administration Act.

19.2 Responsible party's consent

The Responsible Party consents to the following:

- (a) the Commissioner including the Responsible Party's name on the register referred to in clause 19.1 above
- (b) the Commissioner publishing this register in any publication, including any website operated by the Commissioner, the State of Western Australia, its agents, officers, and employees and
- (c) the Commissioner providing details from the register referred to in clause 19.1 above to any person or organisation the Commissioner considers necessary for the purposes of verifying the details provided by the Responsible Party to the Commissioner.

20 Record keeping requirements

- (a) The Responsible Party must retain sufficient records in relation to each and every lodgment for a period of five (5) years from:
 - (i) the date of issue of the Certificate of Duty by the Responsible Party or
 - (ii) where no Certificate of Duty is issued, the date the Responsible Party applied to terminate a transaction on relevant grounds in accordance with clause 13.5 or
 - (iii) where no Certificate of Duty is issued, the date the Responsible Party applied to transfer the transaction to the Commissioner in accordance with clause 13.7.
- (b) For audit purposes, the Responsible Party must keep readily accessible, whether in hard copy or electronically, copies of the documents listed below:
 - (i) the original or a copy of the Duty Endorsed Transaction Record assessed using the Online Duties Facility, along with a copy of the Certificate of Duty, e.g. the Contract for Sale by Offer and Acceptance and the Transfer of Land.
 - (ii) the Foreign Transfer Duty Declaration.
 - (iii) a copy of any application for exemption from Duty, concessional rate of Duty and any other supporting documentation such as Statutory Declarations or Restrictive Covenants.

21 Audit

The Commissioner conducts audits and investigations to ensure compliance with the legislation administered and to assess any risks that may impact on compliance.

The Commissioner may conduct a desk audit or an onsite full audit. However, a desk audit does not constitute or replace an onsite full audit.

The Commissioner will contact the Responsible Party prior to the audit, to make the necessary arrangements and to advise the period of the audit and the information required.

22 Dates for lodgment, payment and duty endorsement of a dutiable transaction

22.1 Due date for lodgment of a dutiable transaction

A Dutiable Transaction must be lodged in Online Duties Facility within two months from the date the liability to Duty arose to avoid the imposition of penalty tax for the late lodgment of the Dutiable Transaction.

22.2 Due date for issuing a certificate of duty

The Certificate of Duty for a Dutiable Transaction must be issued by the Responsible Party on or before the due date shown in Table 1.

Table 1

Dutiable transaction	Due date
(a) a conditional agreement (including conditional agreements for the sale of WA business assets) within the meaning of section 87 of the Duties Act for transfer of dutiable property.	12 months after the day on which liability to Duty arose.
(b) a transfer of dutiable property or an agreement for the transfer of dutiable property, whether conditional or not, where a document is required to be registered under the <i>Registration of Deeds Act 1856</i> or the <i>Transfer of Land Act 1893</i>	12 months after the day on which liability to Duty arose
(c) an Issue of Title Conditional Agreement	36 months after the day on which liability to Duty arose
(d) a Subdivision Conditional Agreement	36 months after the day on which liability to Duty arose
(e) a transfer of dutiable property or unconditional agreement for the transfer of dutiable property where the document does not require registration as referred to in (b) and (f) The grant of new dutiable property or surrender of special dutiable property (easements) within the meaning of section 18 of the Duties Act.	1 month from the date the Dutiable Transaction was lodged in ROL

22.3 Payment where a Certificate of Duty is not issued by the due date

Where the Certificate of Duty is not issued in the time provided under Clause 22.2 the amount of tax assessed will fall due in the Return Period corresponding with the date the Certificate of Duty was due to have issued.

22.4 Payment where a Dutiable Transaction is lodged after the due date for payment

Where a Dutiable Transaction is lodged after the due date for payment under Clause 22.2 the amount of tax assessed will fall due in the Return Period corresponding with the date the lodgment was made.

23 Electronic conveyancing

The following conditions apply if a Dutiable Transaction is effected by an Electronic Conveyancing Instrument under an Electronic Lodgment Network.

- (a) This special tax return arrangement applies to a Dutiable Transaction effected by an Electronic Conveyancing Instrument.
- (b) The Responsible Party for a Dutiable Transaction effected by an Electronic Conveyancing Instrument must register for the Online Duties Facility and comply with the terms and conditions of this Arrangement.
- (c) The Responsible Party must enter the Subscriber ID allocated by an Electronic Lodgment Network Operator in the Online Duties Facility and complete all other requests for information required by the Online Duties Facility.
- (d) The responsible party for a Dutiable Transaction effected by an Electronic Conveyancing Instrument warrants that they comply with the Mode Participation Rules as published by the Australian Registrars' National Electronic Conveyancing Council as varied from time to time.
- (e) If a Dutiable Transaction is effected by an Electronic Conveyancing Instrument and a Certificate of Duty for that Dutiable Transaction becomes a void certificate the Responsible Party must un-sign the Electronic Conveyancing Instrument entered into.
- (f) The Responsible Party acknowledges where the Online Duties Facility is unavailable to provide or complete a Duty Verification Service with an Electronic Lodgment Network they have the option to cancel the Electronic Conveyancing Instrument created in the Electronic Lodgment Network and create the instrument in hardcopy to facilitate settlement.

24 Miscellaneous

24.1 No assignment

The Responsible Party acknowledges and agrees that:

- (a) this Arrangement is personal to the Responsible Party and is not transferable and shall not pass by operation of law or otherwise to any successors in title of the Responsible Party and
- (b) the Responsible Party will not mortgage, charge, assign, dispose of, or otherwise deal with its rights and obligations under this Arrangement.

24.2 Notifiable changes

The Responsible Party must notify the Commissioner in writing of any change in any of the following details:

- (a) the business premises of the Responsible Party
- (b) the registered business name of the Responsible Party
- (c) the ownership of the registered business name currently used by the Responsible Party
- (d) the name or names under which the Responsible Party carries on business or is otherwise known
- (e) if the Responsible Party is a corporation, any change in the name of that corporation
- (f) if the Responsible Party is a partnership, a change in any of the partners of that partnership
- (g) if the Responsible Party is a trust, any change in the name of the trust and/or trustee and
- (h) any change in the Control of the Responsible Party.

24.3 Time for notification

The Responsible Party must notify the Commissioner in writing of any of the above changes within 7 business days of the change occurring.

24.4 Governing law and jurisdiction

This Arrangement is governed by the law in force in Western Australia. Each party irrevocably and unconditionally submits to the non-exclusive jurisdiction of the courts of Western Australia and courts of appeal from them. Each party waives any right it has to object to an action being brought in those courts including, without limitation, by claiming that the action has been brought in an inconvenient forum or that those courts do not have jurisdiction. All rights not expressly granted herein are reserved.

24.5 Notices

- (a) Sections 115 - 118 of the Taxation Administration Act apply to every notice or other communication referred to in this Arrangement.
- (b) Unless otherwise stated, every notice or other communication from the Commissioner to the Responsible Party referred to in this Arrangement may be served on the Responsible Party by electronic mail through Revenue Online.
- (c) Unless otherwise stated, every notice or other communication from the Responsible Party to the Commissioner referred to in this Arrangement may be served on the Commissioner by electronic mail through Revenue Online.