



## REVENUE RULING

DA 1.4

### DUTIES ASSESSMENT SERVICES AND PROCEDURES

This revenue ruling applies to transactions lodged on or after 1 July 2008.

#### INTRODUCTION

The OSR offers the following services

- (a) postal (immediate) assessment and endorsement
- (b) public (immediate) assessment and endorsement
- (c) endorsement of dutiable transactions for no doubt duty
- (d) non-immediate assessment of routine and non-routine transactions;
- (e) urgent assessments
- (f) assessments requiring valuations and
- (g) immediate self assessment of approved dutiable transactions through Revenue Online

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.

#### RULING

##### *Immediate Assessment and Endorsement*

##### *Postal assessment and endorsement*

4. This service provides for the immediate 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.

*Public assessment and endorsement*

- 5. This service provides for the immediate duty endorsement of transaction records for routine transactions that are brought into the OSR. The dutiable transactions are assessed and the transaction records endorsed and returned immediately.
  - (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) Any transaction records for non-routine transactions that are included for immediate duty endorsement will be lodged, and an assessment notice will be issued for the dutiable transaction in due course.
  - (c) A completed 'Duties Document Lodgment and Assessment' form must accompany all transaction records, together with a remittance covering the total duty payable.
- 6. The public (immediate) endorsement service may only be used when the taxpayer intends to pay the duty immediately.

*Endorsement of dutiable transactions for n*

and are assessed as soon as possible after lodgment, it is usually unnecessary to request an urgent assessment for this type of transaction.

12. 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.
  
13. 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

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

18. 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.
19. 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.
20. A copy of the Duties Information Requirements booklet, which provides the supporting documentation required for the assessment of duty of certain transactions, is available at [www.osr.wa.gov.au](http://www.osr.wa.gov.au). Further information is also available in Commissione