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Related Parties

1. For the purposes of this practice, parties that are related or not otherwise

10.3 the Commissioner receives written advice from the taxpayer confirming that no improvements have been made to the land since the valuation was conducted; and

10.4 either .

10.4.1 the valuation was conducted for duty purposes; or

10.4.2 where the valuation was not conducted for duty purposes (for example, where it was conducted to ascertain the unencumbered value of the property for security or lending purposes), the valuer provides written authorisation allowing the Commissioner to rely upon the valuation for the purpose of assessing duty.

11 A written valuation provided by the taxpayer will be referred to a qualified valuer if the Commissioner considers for any reason that the valuation requires independent review. If the qualified valuer s the value of the property, the Commissioner will determine if further action is appropriate.

Mining Tenements

12. [Duties Information Requirement](#)

that a taxpayer must provide for valuation purposes.
also .

13. Circumstances in which the duties form

