

7 CAA-GG-CB9FD57H79

TAA 30.1

SUPERSEDED

VALUATION OF LAND FOR DUTIES PURPOSES

The Commissioner will obtain a valuation for duties purposes of:

- residential or commercial land;
- mining tenements; or
- pastoral leasehold land.

The taxpayer is required to provide completed duties valuation forms under [TAA 13](#) and [Remainder Interests for Duties and Stamp Duty](#)

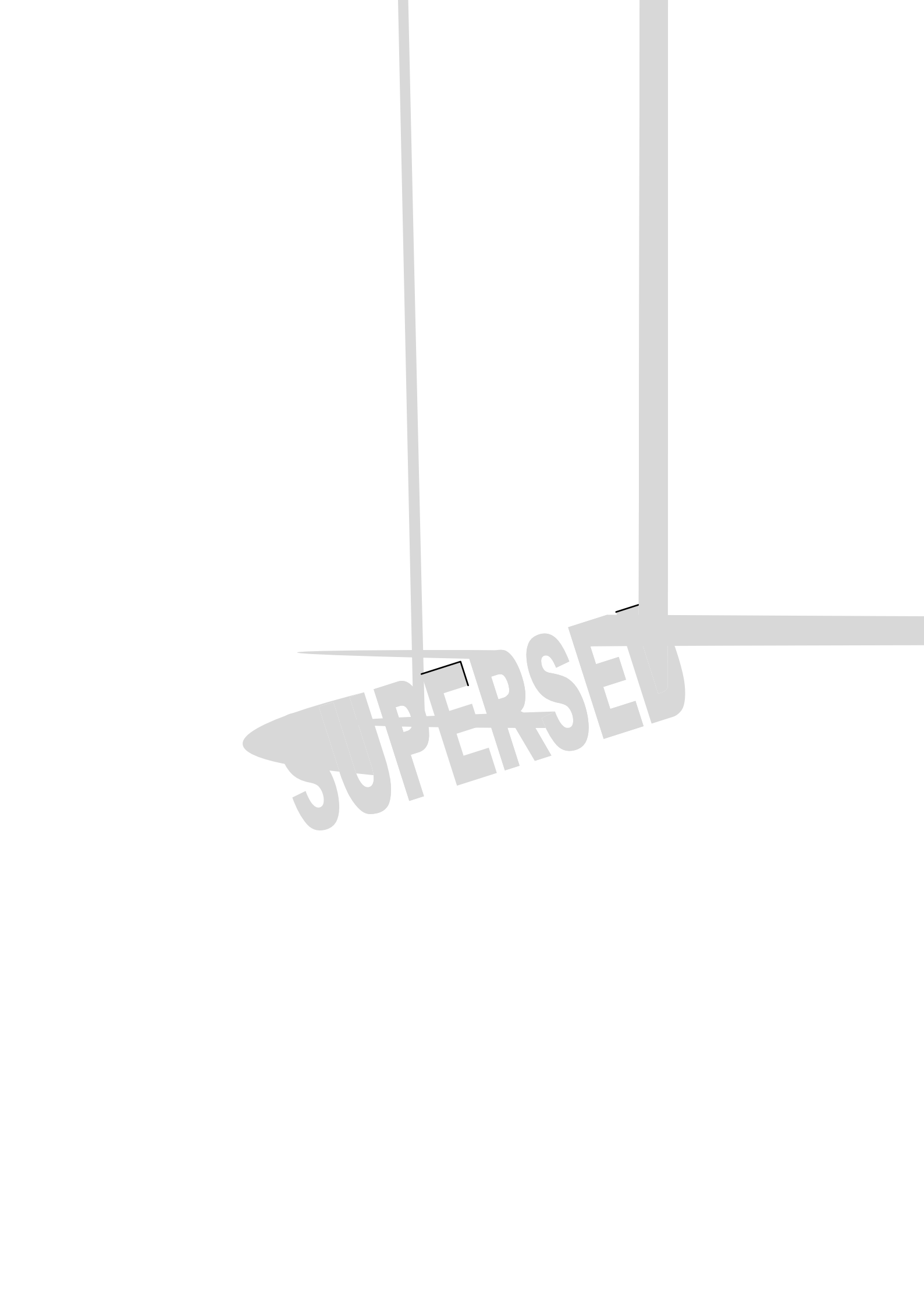
Background

Duties Act

Under section 26 of the *Duties Act 2008* chargeable by reference to the *dutiable value*¹ of a *dutiable transaction*² thany scheme or

arrangement that results in the reduction of the value of the property, and for which a dominant purpose of any party to the scheme or arrangement was, in the opinion of the Commissioner, the reduction of the

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