



	<p>_____e.</p> <p>If you can't lodge this form through the Online Services Portal, attach it to <a href="#">a web enquiry</a>.</p>
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   don't have an account, see [how to create](#) on





## Declaration

A person who provides information to the Commissioner knowing it to be false or misleading in a material particular commits an offence under the . The penalty for the offence is:

- a) \$20,000 and
- b) three times the amount of duty that was avoided or might have been avoided if the