

SOUTH AUSTRALIA



STATE TAXATION OFFICE

Stamp Duties

Circular No. 22

**RECOVERY OF STAMP DUTY ON
UNSTAMPED DOCUMENTS**

The Stamp Duties Act, 1923 at Section 5(2) provides that duty chargeable upon any instrument is a debt due to the Crown from every party who executes the instrument. Such duty is recoverable, in the name of the Commissioner, on behalf of the Crown from any such party or parties in any court of competent jurisdiction.

Practitioners are reminded that the non-payment of stamp duty chargeable on any document lodged with this Office will result in recovery action being taken in accordance with the provisions of Section 5(2).

Lodging parties or the parties to the instrument who do not arrange for the payment of duty after the issue of the assessment will receive details of the instruments held by this Office that have been lodged by them and will be requested to attend to any outstanding matters as soon as possible.

In relation to the foregoing your attention is drawn to the general penalty provisions and in particular penalties for late lodgement and stamping of documents (refer Circular No. 4).

3 August, 1992

COMMISSIONER OF STAMPS