

## SOUTH AUSTRALIA



### STATE TAXATION OFFICE

Stamp Duties

Circular No. 122

#### **FIRST HOME CONCESSION - FALSE DECLARATIONS NOW LIABLE FOR FINES**

Expiation notices can be issued to persons detected making false declarations in stamp duty first home concession applications.

The incidence of persons making false declarations has increased in recent times.

This Office has in the past successfully prosecuted more serious breaches of the first home concession provisions but will now pursue the use of expiation notices or fines for each false declaration detected. Court action may still be taken to prosecute the more serious breaches.

#### **EXISTING OFFENCE PROVISIONS**

Section 107 of the Stamp Duties Act provides for prosecution of a person who provides false or misleading information with the intent to evade the payment of duty. The penalty in these cases can be up to \$10,000 plus an amount equal to twice the amount of duty sought to be evaded or imprisonment for two years.

Where an offence is alleged the matter may be dealt with by way of expiation notice which will allow for the dismissal of the claim by way of payment of a \$200 expiation fee and payment of any duty due.

#### **EXPIATION NOTICES TO BE ISSUED**

This Office will, from 1 February, 1995, issue expiation notices in relation to false declarations made in respect of applications lodged to claim a first home stamp duty concession.

## **MATERS TO BE ACTIONED**

Matters for which an expiation notice will be issued include situations where:-

- applicants apply for a concession when a concession has previously been granted;
- applicants apply for a concession when they have had a previous interest in a dwelling house which they have occupied; there is other material matter disclosed on an application for concession that has been incorrectly declared.

## **ENQUIRIES**

Any enquiries in relation to this change may be directed to Mr Ray Barnes, Manager Stamp Duty Assessing on telephone number (08) 226 3716.

9 December, 1994

COMMISSIONER OF STATE TAXATION

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