

**SOUTH AUSTRALIA****STATE TAXATION OFFICE****Stamp Duties****Circular No.71****INTRODUCTION OF NEW STAMPING AND COMMON RECEIPTING SYSTEM**

In Circular No. 59 I indicated that, as part of the move by this Office to a new stamping and receipting system, it would be necessary to change some of the forms used and procedures adopted in the past. This circular is intended to provide you with some detail of these changes, the implementation timetable and their impact on your dealings with the State Taxation Office. Specific changes are set out below.

**NEW LODGEMENT FORM**

As from 4 January this year we have asked our clients to complete a lodgement form for all documents lodged over the counter. The use of this form will assist the counter assessor in the assessment process and enable the Office to reduce the level of checking currently undertaken. In addition details of the transactions stamped will be retained on our data base.

This form is only for over the counter lodgements not opinion lodgements. Once a client is allocated a client number there is no need to complete the address detail on the form as this information is in our data base. Contact names and telephone numbers are required on each form.

**REDESIGNED OPINION FORM**

This Opinion Form has been designed to assist the Office with the processing and tracking of instruments through the assessment process by using a unique identifying number which is also bar coded for quick reading. Its format was established with the assistance of Focus Groups comprising Land Brokers, Solicitors and Accountants.

Enclosed are some copies of the new form for your initial use. Further copies can be obtained from the Taxpayer Services Section.

This new Opinion Form must be used from Monday, 22 February, 1993.

Of particular interest on the new form is:-

### **Client ID Number**

The inclusion of a space to allow clients to print their client number. Your client number is shown on the laminated Client Services Card enclosed with this circular and should be used on all new Opinion Forms which (as mentioned above) are required to be used from Monday, 22 February, 1993. This Office has investigated the possibility of adopting the same client number used by either the Department of Lands or the E&WS Department but difficulties caused by variation in clients and the need for the State Taxation Office to have a database of clients encompassing all taxes administered, has made it necessary to have a unique client number.

The client number will, in time, cover all your dealings with the State Taxation Office.

### **Bar Coded Bundle Numbers**

The use of the unique bar code number will allow the Office to record the lodgement of documents and payment of duty. This will assist in the processing and tracking of the documents during their stay in this Office. Additionally, the system will allow the recording of information concerning individual transactions which will provide for efficiencies to both this Office and our clients by eliminating the need to carry out a large number of compliance checks.

Each opinion form can be used to submit a number of instruments for opinion, however, all documents shown on an individual opinion form will form a "bundle" of documents on the new system and will rely on all of the documents being assessed, paid for and stamped before they are returned. In practice it may be more suitable for the majority of our clients to use one form per document except in instances where a number of documents make up one single transaction.

## **File References and Estimate of Duty**

Additional new features allow you to nominate a contact person, place your reference number which will be quoted on any communication from this Office and indicate your estimate of the duty payable. This last feature will allow the officer making the assessment to identify and quickly process documents where the amount of duty assessed agrees with the estimate.

## **NEW NOTICE OF ASSESSMENT FORM**

From 1 March, 1993, all assessments made under the new Common Receipting System will be notified to our clients in writing using a Notice of Assessment form. It will provide the lodging party with far more information than is provided under the current manual system. Some of the features will be:-

Name, address and client number of the lodging party.

Bundle number (which is the reference number used to identify and locate the documents).

The name and telephone number of the assessor who made the assessment.

Your reference number.

Type of instrument being assessed.

Date of the instrument and names of the parties involved.

Consideration or value on which the assessment is based.

The amount of duty assessed and any penalty payable.

## **TELEPHONE ENQUIRIES**

We are progressively improving our telephone systems and will soon modify the existing queuing system which is not proving to be satisfactory.

Experienced staff attend to general phone enquiries on telephone number 226 3750 and 226 3719. You should ring these numbers for general stamp duty enquiries and refrain from ringing individual assessors with general enquiries.

The document centre as we currently know it will cease to exist from 1 March, 1993 and telephone requests to "check the box" will only be able to be accommodated by our staff enquiring into our computer tracking system. Thus you should enquire by quoting "bundle" numbers to our staff. Telephone number 226 3721 and 226 3745 are the numbers for enquiries. Opinion assessors should not be contacted in relation to the location of documents.

## **NEW PENALTY PROCEDURES**

This Office will also provide an administrative arrangement whereby the assessment of duty and penalties (if applicable) will be frozen for 21 days from the date of the assessment in order to provide a degree of certainty for clients acting as agents and who require additional time to arrange for the payment of duty/penalties. It is intended to issue a new circular to update Circular No. 4 which currently deals with penalties. Details of the new application of penalties will be included in the new circular which will be issued shortly.

## **DELIVERY OF NOTICES OF ASSESSMENT AND REQUISITIONS**

Documents requiring the opinion of the Commissioner will still have to be left for assessment and the progress of these documents will be tracked electronically using (as mentioned previously) the bar coded lodgement number shown on all opinion forms issued by this Office. Clients will be identified by their own unique client number. It will therefore be possible for a client to make enquiries or collect and pay for documents simply by quoting the document bundle number. The documents will be stored numerically. As a consequence we will no longer store documents in alphabetic order according to client name and the document centre with its alphabetical pigeon holes for document storage will cease to exist.

Work normally held in the Document Centre is either:-

- a) assessed awaiting payment
- b) the subject of a requisition or
- c) an exempt document or pre paid document i.e. first home or bulk lodgements by a financial institution.

These documents will all be allocated bundle numbers and the documents held in our document store until payment is to be made.

We have discussed with our clients the method of dispatch of the notice of assessment or letter of requisition and they have expressed an interest in having a number of options available for delivery of requisitions and assessment notices. The options discussed and all of which will be put in place by this Office allow for combinations of faxing, using Australia Post, Ausdoc and provision by this Office of a delivery box located in the Torrens Building. **(Now State Administration Building)**

1. **Use of Faxes**

In order to ensure that our clients receive assessment notices or requisitions as quickly as possible it is intended that (where requested) they will be initially faxed direct to the client. We would use a fax link from our word processing equipment to our client's fax machine with programmed dialling and transmission. The original of all requisitions or Notice of Assessment would subsequently be either mailed using Australia Post, forwarded to your Ausdoc Box or placed in your delivery box (see below) at the end of the day.

2. **State Taxation Delivery/Collection Boxes**

Where a client does not wish to have the assessment notice or requisition forwarded by fax, the method of delivery can be to client delivery boxes in the style of Australia Post mail boxes. This kind of facility would allow clients to collect documents which are exempt from duty or where the duty had been prepaid, instead of having to wait for them to be delivered by Australia Post. The original of the new Notices of Assessment and requisitions would also be placed in the client delivery boxes. These boxes will be situated in the State Taxation Office in the Torrens Building **(Now State Administration Building)** and you would have key access to your box and would not have to queue for service.

3. **Use of Ausdoc**

An alternative offered to those of our clients who are current members of the Ausdoc System, is to have their Ausdoc box used as a mailing address. This may be preferred by some clients.

4. **Use of Australia Post**

If a client does not wish to use any of the options mentioned above, the Office will forward all correspondence directly to their office using Australia Post.

Unfortunately, in the current economic climate it is not possible to provide the fax or client delivery box service without cost to the users. It is intended that the fax service and provision of the box will constitute one joint service with an annual fee of \$50 to cover costs. **Clients who wish to use the fax or client delivery box service should apply to this Office by letter or fax and forward a remittance for \$50.00. As current plans allow for only 215 boxes it is recommended that firms requiring the facility should not delay in applying. Both services do not have to be used by a client, you may use any combination of the delivery system provided you clearly indicate your preference.**

## **IMPROVED SYSTEM FOR STAMPING MORTGAGES**

Last month most financial institutions involved in stamping mortgages by a return system were converted to new computer software developed by this Office. The software fully automates the record keeping part of the stamping process and enables financial institutions to better meet the requirements of the legislation in a more cost effective manner. This innovation will benefit the whole of the conveyancing profession by further streamlining the stamping process.

## **ONE STOP SHOP COUNTER SERVICE**

The cornerstone of the new service is the "one stop shop" approach being adopted by the Office in an attempt to cut down the waiting time experienced by our counter clients at busy periods and to provide a more efficient service.

Over the past few months this Office has established a new counter servicing area on the opposite side of the corridor from where the current counter is located. A modern queuing system is going to be installed which will direct clients to specific individual assessing points. This system will have moving message signs placed in the new counter area and in the main corridor and will also have a voice calling facility for clients who may miss their number being displayed on the signs.

Once a client has been called to an assessing position he/she will conduct all their business at that point. Services which can be obtained at an assessing point are:-

Lodgement, payment and stamping of stamp duty on over the counter assessments.

Lodgement and/or collection of documents lodged for opinion.

Payment of all State taxes administered by the office excluding land tax but including the \$15.00 Agents Advice fee.

On due dates for some of the return based taxes i.e. pay-roll tax it is our intention to open one assessing point dedicated to taking those payments.

A large lodgement box will also be provided in the corridor for clients who wish to simply leave documents or returns and payments and this box will be cleared hourly.

**It is our aim to ensure that clients of the State Taxation Office receive the best service available and to that end our new system has been planned in close consultation with a variety of industry groups. In recent weeks live trials of the system have been completed successfully.**

**The above outlines a period of significant change that will be progressively implemented over the coming months. Old procedures and practices have been questioned and improvements made. I seek your co-operation to ensure that the transition can occur with a minimum level of disruption to both your operation and this Office.**

I would be happy to discuss with you any concerns you may have or any suggestions for improving our service delivery.

Enquiries in relation to the above can be made to either:-

Ray Barnes, Manager Stamp Duty Assessing, telephone 226 3716  
Jim Welsh, Manager Taxpayer Services, telephone 226 3718.  
Paul Haylock, Assistant Commissioner, Stamps, telephone 226 3829.