

RevenueSA Online Stamp Duty Application

RevenueSA Online is suitable for practitioners to process stamp duty related documents.

To apply to become a RevenueSA Online Stamp Duty user, you need to complete the forms, and forward your application to RevenueSA. You can **scan and email your application to revsupport@sa.gov.au**.

Once RevenueSA receives your application it will be processed and the outcome will be provided to you in writing. Please allow 3 weeks for processing.

APPLICATION

Pursuant to Section 35 of the *Taxation Administration Act 1996* (the "TAA") the Commissioner of State Taxation (the "Commissioner") hereby approves a special tax return arrangement (the "Approval") with the "Approved Person" (specified below), subject to the execution of Part 7 of the Approval.

Name of legal entity seeking approval (i.e. the "Approved Person")

Ensure this is the entity name as per your ABN. This must be the same legal entity name registered against your organisation's ABN.

The Approval is further subject to the Approved Person agreeing to all the terms and conditions referenced or detailed either below or in the attached Appendices and is further subject to the provisions of the TAA.

Part 1 Scope of RevenueSA Online Stamp Duty Arrangement

The Approval granted by the Commissioner is to enable the Approved Person to self-determine stamp duty, lodge returns, generate a Certificate of Stamp Duty, and pay stamp duty on instruments electronically using RevenueSA Online.

Part 2 Definitions

Administrator Access	a level of access to RevenueSA Online that includes access to specific security related functions.
Approval	means the approval of a special tax return arrangement by the Commissioner pursuant to Section 35 of the TAA.
Approved Person	means the person approved by the Commissioner to self-determine stamp duty, lodge returns, stamp instruments, and pay stamp duty on instruments electronically using RevenueSA Online in relation to the classes of taxpayer approved by the Commissioner in writing and published at www.revenuesa.sa.gov.au and subject to variation at the Commissioner's absolute discretion.
Commissioner	means the person appointed or acting as the Commissioner of State Taxation.
Instrument	includes any written document.
General Access	a level of access to RevenueSA Online which enables the performance of core business functions only.
Person	means a natural person, or any incorporated body.
Contingency Stamping	means the process used to transact documents when RevenueSA Online is temporarily unavailable.
RevenueSA	means RevenueSA, Department of Treasury and Finance, South Australia.
RevenueSA Stamp Duty Document Guide	means the document guide issued by RevenueSA (as amended from time to time) instructing how instruments should be processed on RevenueSA Online.
RevenueSA Online	means the service made available by RevenueSA at www.revenuesaonline.sa.gov.au which is subject to the conditions of Approval as set out in Part 4 of this Approval, that enables the Approved Person to self-determine stamp duty, lodge returns, stamp instruments, and pay stamp duty on instruments.
RevenueSA Online Help	means the help issued by RevenueSA (as amended from time to time) providing instruction on how to use RevenueSA Online.

Part 3 Exemption from Legislative Provisions

Pursuant to Section 35(2)(a) of the TAA, the Commissioner hereby provides all necessary exemptions from the provisions of the *Stamp Duties Act 1923* (the "Act") that are required to enable the Approved Person to utilise RevenueSA Online and/or Contingency Stamping. The exemptions authorised by the Commissioner pursuant to this Approval include but are not limited to:

The Commissioner exempts the Approved Person from complying with Sections 11, and 13(1) of the Act in relation to the stamping requirements contained therein to allow the Approved Person to endorse stamp duty on instruments to which taxpayers of the approved specified class are parties using the RevenueSA Online Stamp.

Further Information

Website www.revenuesa.sa.gov.au **Email** revsupport@sa.gov.au **Telephone** (08) 8226 3750 (option 3)

Part 4 Conditions of Approval

Pursuant to Section 37 of the TAA, the Approval in relation to the use of RevenueSA Online is subject to the following conditions prescribed by the Commissioner:

- 4.1 A Certificate of Stamp Duty must be generated for all instruments immediately after the stamp duty liability on the instrument is confirmed and accepted on RevenueSA Online.
- 4.2 The method of payment for stamp duty on instruments under the Approval shall be in the form of direct debit from a bank account nominated by the Approved Person.
- 4.3 Access to use RevenueSA Online will not be granted until at least one valid bank account is nominated by the Approved Person for the purpose of payment of stamp duty by direct debit and the necessary details are provided in writing to the Commissioner for direct debiting to occur.
- 4.4 The Approved Person must ensure that sufficient funds are available in the bank account nominated by that person for the purpose of payment extracted to RevenueSA for the payment of stamp duty.
- 4.5 Any fees or charges incurred by the Approved Person or the Commissioner due to the absence of sufficient funds in the nominated account required to pay the appropriate stamp duty are the responsibility of the Approved Person.
- 4.6 The Approval to utilise RevenueSA Online in no way negates any person's liability to keep records as required under the legislative provisions of the Act and the TAA.
- 4.7 The Approved Person must nominate premises which shall constitute the Approved Business Premises for the purposes of this Approval.
- 4.8 Information to ensure that the correct stamp duty has been paid in relation to an instrument and to enable the instrument to be identified (including all supporting documentation referred to in the RevenueSA Stamp Duty Document Guide) is required to be held by the Approved Person and be available to the Commissioner on request for a period of five (5) years after the instrument is stamped.
- 4.9 A copy (or original) of every instrument processed through RevenueSA Online by the Approved Person must be kept by the Approved Person for a period of five (5) years after the instrument is endorsed and be available for inspection by the Commissioner.
- 4.10 If the Approved Person has reason to believe that misleading or incomplete documentation has been produced in support of a request for the endorsement of an instrument, then the instrument must not be endorsed by the Approved Person.
- 4.11 Only the natural persons nominated on this Application by the Approved Person are authorised to have Administration Access to RevenueSA Online for the purposes set out in this Approval.
- 4.12 All natural persons authorised by the Approved Person to utilise RevenueSA Online for the purposes set out in this Approval shall have General Access to RevenueSA Online.
- 4.13 The Approved Person must ensure that all natural persons given Administrator Access or General Access to RevenueSA Online under this Approval, read, understand, and agree to the requirements set out in the relevant sections of the RevenueSA Stamp Duty Document Guide that relate to the classes of instruments that they self-stamp, before those persons use RevenueSA Online for the purposes set out in this Approval.
- 4.14 The Approved Person shall advise the Commissioner immediately in writing if any changes are required in relation to the natural persons as specified on this Application.
- 4.15 It is the responsibility of the Approved Person to ensure access privileges (Administrator Access and General Access) to RevenueSA Online are used responsibly and only in the manner set out in this Approval. Access privileges must be revoked immediately for any natural person who is leaving the employment of the Approved Person, is taking leave for any extended period of time, or is not using RevenueSA Online responsibly or in the manner set out in this Approval.
- 4.16 The Approval is not transferable and shall not pass by operation of law or otherwise to any successors in title to the business of the Approved Person.
- 4.17 The obligations imposed under conditions 4.9 and 4.10 will survive any termination of this Approval.
- 4.18 The Approved Person must notify the Commissioner immediately in writing if any of its banking/account details change in relation to the payment of stamp duty over RevenueSA Online.
- 4.19 The Approved Person shall notify the Commissioner in writing within fourteen (14) days providing full details of any change in any of the following:
 - registered office of the Approved Person;
 - registered name or business name of the Approved Person;
 - principal place of business of the Approved Person;
 - name or names under which the Approved Person carries on business; and
 - ownership, either beneficial or legal of a majority of the issued shares of the Approved Person (if applicable).
- 4.23 Where the legal entity seeking approval from the Commissioner is doing so in the capacity as trustee of a trust, the trustee of the trust, as the relevant legal entity, is solely responsible for complying with the terms and conditions set out in this Approval.
- 4.24 In the event that access to RevenueSA Online is temporarily unavailable, Contingency Stamping can be used to stamp transactions.
- 4.25 Any instrument chargeable with penalty and or interest must not be processed via Contingency Stamping.

Part 5 Duly Stamped

Pursuant to Section 40 of the TAA, where a Certificate of Stamp Duty has been generated for an instrument in accordance with the conditions of the Approval is to be taken to be duly stamped, but without affecting liability for the payment of tax in relation to the instrument under the Act.

The Approved Person acknowledges that any person who generates a Certificate of Stamp Duty for an instrument otherwise than under and in accordance with the Approval, so as to suggest or imply that the instrument is duly stamped, is guilty of an offence under Section 40 of the TAA, which currently carries a maximum penalty of \$10,000.

Part 6 Variation or Cancellation of Approval

- 6.1 The Approval herein provided by the Commissioner can, at any time, be varied or cancelled by the Commissioner by way of written notice to the Approved Person.
- 6.2 A decision by the Commissioner to vary or cancel the Approval is made at the Commissioner's absolute discretion.
- 6.3 An Approved Person may apply to the Commissioner in writing seeking a variation of this Approval, however approval of any such variation is at the absolute discretion of the Commissioner.

Part 7 Agreement to Terms and Conditions of Approval for RevenueSA Online Stamp Duty

Name of legal entity (as per ABN) seeking approval (i.e. the "Approved Person")

[Empty text box for Name of legal entity]

As per page 1

ACN of Approved Person (if Applicable)

[ACN input boxes]

ABN of Approved Person (if Applicable)

[ABN input boxes]

Please provide a copy of the ABN lookup (https://abr.business.gov.au/Tools/AbnLookup)

Where Approved Person is a trustee

[Trustee status input boxes]

ABN of Trust

must be provided (if Applicable)

Main business of your organisation

[Main business text box]

Average number of stamp duty documents processed annually

[Average number input box]

Email

[Email text box]

Telephone

[Telephone input boxes]

The Approved Person hereby acknowledges that the terms and conditions set out in this Approval have been read in their entirety, and agrees to use RevenueSA Online and Contingency Stamping when RevenueSA Online is unavailable, in accordance with the terms and conditions as set out in this Approval.

Full Name

[Full Name text box]

Position Held

[Position Held text box]

Signature

[Signature line]

Date

[Date input boxes: DDMM20YY]

by/for and on behalf of the Approved Person

Address of the Approved Business Premises of the Approved Person

[Address text box]

Suburb

[Suburb text box]

State

[State input box]

Post Code

[Post Code input boxes]

Postal Address of the Approved Person

[Postal Address text box]

Suburb

[Suburb text box]

State

[State input box]

Post Code

[Post Code input boxes]

Tick if same as business address

[Tick box]

OFFICE USE ONLY

Pursuant to the provision of Part 6 of the Taxation Administration Act 1996 the Commissioner grants Approval to determine stamp duty, submit documents for assessment, generate a Certificate of Stamp Duty, and pay duty on:

[Input box]

all instruments

OR

[Input box]

those restricted class of instruments as per schedule 1

by electronic means by way of RevenueSA Online and by way of Contingency Stamping when RevenueSA Online is temporarily unavailable, to the Approved Person named above in relation to the classes of taxpayer separately approved by the Deputy Commissioner in writing and published at www.revenuesa.sa.gov.au and subject to variation at the Deputy Commissioner's absolute discretion.

Signature

[Signature line]

Date

[Date input boxes: DDMM20YY]

DEPUTY COMMISSIONER OF STATE TAXATION

REVENUESA ONLINE ADMINISTRATORS INFORMATION

Administrator 1

Administrator 2

Full Name

Email

Telephone

Signature

ELECTRONIC PAYMENT AUTHORITY (DIRECT DEBIT)

Details of Account to be Debited

Name of Financial Institution:

Branch:

BSB No:

 - this **must** be six (6) digits.

Account No:

 cannot be more than nine (9) characters

Account Name:

Note: Please ensure the account and BSB numbers that you are providing are correct. Direct Debiting is not available on a range of accounts. If in doubt, please check with your financial institution.

Account Description:

 cannot be more than eight (8) characters

Note: The account description will be displayed in RevenueSA Online to identify the bank account. For example, if you bank with the CBA and elect to pay from your trust account your account description could be CBATRUST.

Your bank account number will not be displayed in RevenueSA Online for security reasons. Your account details (e.g. BSB, A/C no.) will not be transferred across the internet.

Authorisation

On behalf of the Applicant, I;

- ▶ authorise this Electronic Payment Authority (Direct Debit) request, whereby **RevenueSA, User ID No. 513142** will debit RevenueSA Online initiated payments from the bank account identified above through the Bulk Electronic Clearing System (BECS).
- ▶ request approval pursuant to Part 6 of the *Taxation Administration Act 1996* to lodge returns and/or payments electronically.
- ▶ acknowledge and agree to abide by the **RevenueSA Online Stamp Duty Application Terms and Conditions** and the **Electronic Payment Authority (Direct Debit) Service Agreement** enclosed.

To be signed by the authorised account signatory/ies

Full Name

Telephone

Position Held

Signature

Date

SUBMIT YOUR APPLICATION

Scan and Email: revsupport@sa.gov.au

Post: RevenueSA
GPO Box 1353
ADELAIDE SA 5001

Terms and Conditions

Access to the RevenueSA Online Site ("Site") is conditional upon acceptance and compliance with the terms, conditions, notices and disclaimers contained in this document ("Terms of Use").

The use of, and/or access to, the Site constitutes acceptance of these Terms of Use.

The Commissioner of State Taxation (the "Commissioner") reserves the right to amend these Terms of Use at any time subject to the provisions of the *Taxation Administration Act 1996*.

Access to and use of the Stamp Duty component of this Site or the information, text, material, and graphics on the Site ("Content") is in accordance with the relevant Approval for a Special Tax Return Arrangement granted by the Commissioner of State Taxation pursuant to Part 6 of the *Taxation Administration Act 1996* (the "Approval").

Use of the Site or the Content in any manner or for any purpose that is unlawful or in any manner that violates any right of the Crown in right of the State of South Australia (the "Crown") is prohibited.

User Licence to the RevenueSA Online Site

This Site can only be utilised by:

- ▶ a person approved by the Commissioner (the "Approved Person") to utilise the Stamp Duty component of RevenueSA Online pursuant to the Approval; and
- ▶ those natural persons nominated/authorised by the Approved Person to utilise RevenueSA Online pursuant to the Approval; and
- ▶ a person authorised by RevenueSA to utilise the Non-Stamp Duty components of RevenueSA Online (the "Applicant") pursuant to an application made to the Commissioner (the "Application"); and
- ▶ those natural persons nominated/authorised by the Applicant to utilise the Non-Stamp Duty components of RevenueSA Online pursuant to the Application; and
- ▶ a person nominated by RevenueSA ("the Nominee") to utilise the Non-Stamp Duty components of RevenueSA Online; and
- ▶ those natural persons authorised by the Nominee to utilise the Non-Stamp Duty components of RevenueSA Online on their behalf.

Logon / Username / Password

The Approved Person/Applicant/Nominee is responsible for maintaining the confidentiality of their username and password and/or the password(s) of persons nominated/authorised (i.e. at the Administrator and General Access levels) by the Approved Person/Applicant/Nominee to have access to the Site and is fully responsible for all activities that occur under their username. The Approved Person/Applicant/Nominee agrees to:

- ▶ immediately notify the Commissioner of any unauthorised use of their username and/or password and/or the password(s) of persons nominated/authorised by them to have access to the Site or any other breach of security;
- ▶ ensure that their username and/or password is not disclosed to any person other than persons nominated/authorised to have access to the Site;
- ▶ ensure that the password of any person nominated/authorised to have access to the Site is not disclosed to any person;
- ▶ ensure that the Approved Person/Applicant/Nominee and/or persons nominated/authorised by the Approved Person/Applicant/Nominee exit from the Site at the end of each session; and
- ▶ advise the Commissioner when a person nominated (i.e. Administrator) by the Approved Person/Applicant/Nominee does not require further access to the Site.

By using the Site the Approved Person/Applicant/Nominee agrees that they have the authority of their client (if applicable) and any relevant third party (if applicable) to perform functions in RevenueSA Online on their behalf (as appropriate).

Disclaimer

1. The information and data on this Site is subject to change without notice.
2. The Crown, its agents, instrumentalities, officers and employees:
 - a. make no representations, express or implied, as to the accuracy of the information and data contained on this Site;
 - b. make no representations, express or implied, as to the accuracy or usefulness of any translation of the information on this Site or any linked site into another language;
 - c. accept no liability for any use of the said information and data or reliance placed on it (including translated information and data);
 - d. make no representations, either expressed or implied, as to the suitability of the said information and data for any particular purpose;
 - e. make no warranties that the said information and data is free of infection by computer viruses or other contamination;
 - f. do not sponsor, endorse or necessarily approve of any material on sites linked from or to this Site;
 - g. do not make any warranties or representations regarding the quality, accuracy, merchantability or fitness for purpose of any material on sites linked from or to this Site;
 - h. do not make any warranties or representations that material on other web sites to which this site is linked does not infringe the intellectual property rights of any person anywhere in the world; and
 - i. do not authorise the infringement of any intellectual property rights contained in material in other sites by linking this Site to those other sites.

Liability

The Crown is not liable for:

- ▶ any losses resulting from transactions which are undertaken by the Approved Person/Applicant/Nominee and/or any person(s) nominated/ authorised by the Approved Person/Applicant/Nominee;
- ▶ any failure or delay of RevenueSA Online and/or the Site to provide information or perform operations as requested;
- ▶ any consequential loss or damage suffered as a result of using RevenueSA Online and/or the Site; and
- ▶ the unavailability of RevenueSA Online and/or the Site and events beyond the control of Revenue SA.

Termination

RevenueSA may terminate access of an Approved Person/Applicant/Nominee to the Site at any time without notice. In the event of termination, access to the Site will be withdrawn immediately, but all restrictions imposed on the Approved Person/Applicant/Nominee and all RevenueSA disclaimers and limitations of liability set out in these Terms of Use will survive.

Links to third party websites

The Site may contain hyperlinks and other pointers to Internet web sites operated by third parties. These linked web sites are not under the control of RevenueSA, and RevenueSA is therefore not responsible for the contents of any linked web or any hyperlink contained in a linked web site. RevenueSA provides these hyperlinks to the Approved Person/Applicant/Nominee as a convenience only, and the inclusion of any link does not imply any endorsement of the linked web site by RevenueSA. Any link made to any such web site is made entirely at the risk of the Approved Person/Applicant/Nominee.

Intellectual property and restrictions on use of Content on the Site

All Content on the Site is Copyright of the Crown. The Content is protected by Australian and international copyright and trade mark laws as applicable. The Approved Person/Applicant/Nominee must not modify, copy, reproduce, republish, frame, upload to a third party, post, transmit or distribute this Content in any way or otherwise undermine the legitimate operation of this Site, except as expressly provided for on the Site or expressly authorised in writing by the Commissioner.

Strictly on the condition that all Content is maintained intact and in the same form as presented on the Site (including without limitation all copyright, trademark and other proprietary notices), the Approved Person/Applicant/Nominee may:

- ▶ using an industry-standard Web browser, download and view the Content; or
- ▶ if in the case of an Internet service and/or access provider, supply the Content to an appropriate subscriber.

The Approved Person/Applicant/Nominee must not benefit from the Site in any manner or for any purpose that is unlawful or in any manner that violates any right of the Crown or which is prohibited by these Terms of Use.

Privacy Policy

Data and information about you, your clients, third parties, instruments and supporting documentation (if applicable) will remain confidential and will not be disclosed to any third parties unless required to do so by law.

Governing Law

These Terms of Use are governed by and are to be construed in accordance with the laws in force in South Australia, Australia. Disputes arising from these Terms of Use are subject to the jurisdiction of the courts of South Australia, Australia.

All rights not expressly granted herein are reserved.

ELECTRONIC PAYMENT AUTHORITY (DIRECT DEBIT) SERVICE AGREEMENT

This is your Electronic Payment Authority (Direct Debit) Service Agreement with RevenueSA. It explains what your obligations are when entering into an Electronic Payment Authorisation (EPA). It also details what our obligations are to you as your Electronic Payment Authorisation provider. Please keep this agreement for future reference.

Debiting your account:

- ▶ You will be deemed to have given approval to debit the nominated financial institution account upon authorising an amount via RevenueSA Online.
- ▶ RevenueSA cannot and will not independently debit the nominated account for any other amount than that authorised by the user.
- ▶ If the payment authorised via RevenueSA Online is not on a banking day, we may direct your financial institution to debit your account on the following banking day. If you are unsure about which day your account has or will be debited you should ask your financial institution.

Amendments by you

- ▶ An EPA remains in force until it is cancelled. If you wish to cancel, contact RevenueSA on the contact details listed below (under disputes).
- ▶ If you wish to stop any individual payment, you must notify RevenueSA via email within the same business day you authorised the payment. If the payment is not authorised on a business day, contact RevenueSA on the following business day.
- ▶ If you change your account and want to continue using EPA, you will need to complete a Update RevenueSA Online Bank Account form available from our website: www.revenuesa.sa.gov.au.

Amendments by RevenueSA

- ▶ We may vary any details of this agreement or the Electronic Payment Authorisation at any time by giving you at least fourteen (14) days written notice.
- ▶ The current version of this agreement and Electronic Payment Authorisation is available from our Internet site: www.revenuesa.sa.gov.au

Your obligations

- ▶ It is your responsibility to ensure that there are sufficient clear funds available in your account to allow a debit payment to be made in accordance with the authorised amount via RevenueSA Online.
- ▶ If there are insufficient clear funds in your account to meet a debit payment:
 - (a) you may be charged a fee and/or interest by your financial institution;
 - (b) you may also incur fees or charges imposed or incurred by us; and
 - (c) you must arrange for the debit payment to be made by another method or arrange for sufficient clear funds to be in your account by an agreed time so that we can process the debit payment.
- ▶ You should check your account statement to verify that the amounts debited from your account are correct.

4. Disputes

- ▶ If you believe that there has been an error in debiting your account, you should notify RevenueSA in writing on the contact details listed below:

Email:	revsupport@sa.gov.au
Post	RevenueSA GPO Box 1353 ADELAIDE SA 5001

- ▶ If we conclude as a result of our investigations that your account has been incorrectly debited we will respond to your query by arranging for your financial institution to adjust your account accordingly. We will also notify you in writing of the amount by which your account has been adjusted.
- ▶ If we conclude as a result of our investigations that your account has not been incorrectly debited we will respond to your query by providing you with reasons and any evidence for this finding in writing.
- ▶ We will make every attempt to ensure that payment disputes are resolved within three (3) business days.
- ▶ Alternatively you can take it up directly with your financial institution.

Accounts

- ▶ You should check:
 - (a) with your financial institution whether direct debiting through Bulk Electronic Clearing System (BECS) is available from your account as this may not be available on all accounts;
 - (b) your account details which you have provided to us are correct by checking them against a recent account statement; and
 - (c) with your financial institution before completing the Electronic Payment Authorisation if you have any queries about how to complete it.

Confidentiality

- ▶ We will keep any information (including your account details) in your Electronic Payment Authorisation confidential. We will make reasonable efforts to keep any such information that we have about you secure and to ensure that any of our employees or agents who have access to information about you do not make any unauthorised use, modification, reproduction or disclosure of that information.
- ▶ We will only disclose information that we have about you:
 - (a) to the extent specifically required by law; or
 - (b) for the purposes of this agreement (including disclosing information in connection with any query or claim).