Government of **Western Australia**
Department of **Finance**
Office of State Revenue

Revenue Online

Online Duties
Quick User Guide

July 2015

Table of Contents

1. INTRODUCTION

Online Duties

Online Duties is an electronic lodgment and self-assessments system that provides an easy, flexible and more effective way for you to do business with the Office of State Revenue.

Online Duties will assist you by providing:

- an alternative lodgment and assessment service
- an up-to date and accurate information source; and
- the convenience of electronic communication.

What's new?

☑ expansion of the approved transactions list

☑ Alternative login using AUSkey

☑ Real-time processing

☑ Multiple browser support

☑ Streamlined look & feel

☑ Ability to schedule the future payment of monthly returns

☑ Interaction with PEXA (e-conveyancing)

☑ Notices and receipts in PDF format

What are the benefits of using Online Duties?

Increased efficiency

- Payment of duty at settlement, subject to the terms and conditions contained in the Special Tax Return Arrangement
- In-house processing reduces turnaround time for assessments
- Links to Landgate for Electronic Advice of Sales (EAS2)
- Elimination of possible mismatch between return and payment

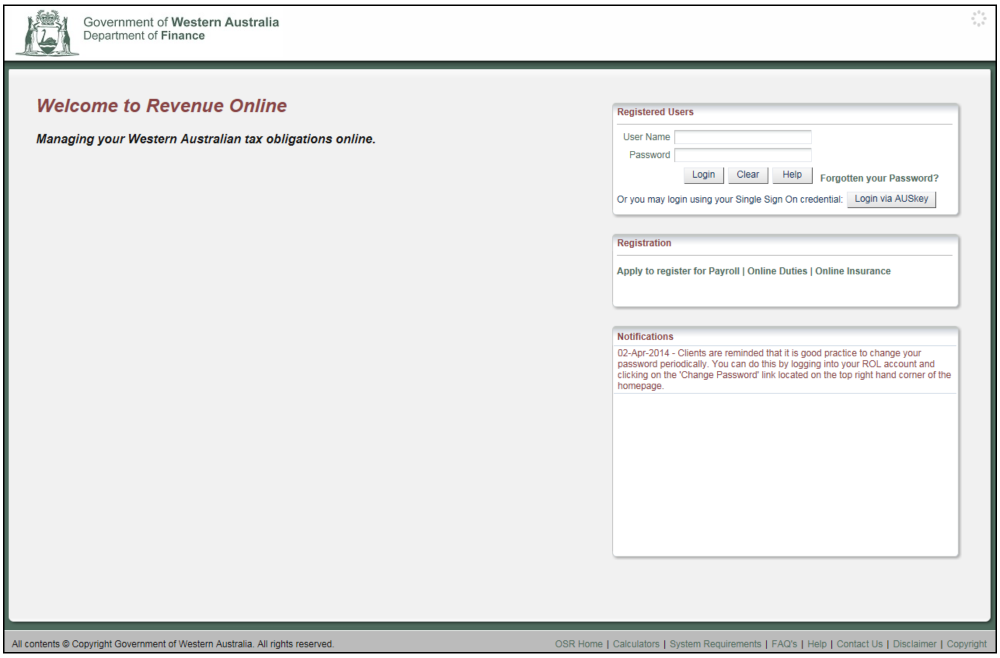
Administrative costs are reduced

- No need to send staff to the Office of State Revenue (OSR)
- No need to write individual cheques for each document
- Postage and courier costs are eliminated
- Phone calls to query progress of transactions are reduced
- The risks of postage delays and manual processing errors can be avoided
- No upfront or ongoing costs

Client control

- Ability to maintain client contact details and address information
- Only nominated persons can authorise Customer Initiate Payment Requests (CIPA) which is a form of direct debit.
- A detailed history of every transaction is kept in one place for audit purposes
- Certificates issued include a history of related transactions
- Multi-tiered access allows the Authorised Person or Administrator/s to assign specific user roles and permissions to other staff

2. ACCESSING REVENUE ONLINE



To log in to your Revenue Online Duties account:

- Go to the Revenue Online homepage: https://rol.osr.wa.gov.au/Rolng/faces/Home
- Enter your current Revenue Online (ROL) username and password
- Click 'Login'

Online Duties clients can now log in using their AUSkey. Once you have linked your AUSkey with your Revenue Online account, you can start a Revenue Online session by clicking the **'Login via AUSkey'** button.

To link your AUSkey:

From the Authenticated Landing Page (or 'Home'), select 'Maintain AUSkey' ⇨'Link' ⇨ Follow the on-screen instructions to complete the association process.

Note: Users of the Google Chrome browser are advised that AUSKey functionality is not supported by the national User Authentication Service. Google Chrome users can login to Revenue Online using their normal ROL credentials, i.e. User Name and Password supplied at registration.

To register for an AUSkey go to: https://www.auskey.abr.gov.au/

New password policy

When logging in for the first time you will be prompted to change your password. It is mandatory for you to change your password in compliance with the new password policy.

Password composition – musts

- Must be between 8-20 characters in length
- Must contain a combination of Upper and Lower alpha characters.
- Must contain at least 1 numeric character or special character (!@#$%^&*)
- May contain spaces

The Responsible Party must ensure that all persons authorised by it to use Revenue Online and/or Online Duties Facility read, understand, and comply with the terms of the Special Tax Return Arrangement (Online Duties) under section 49 of the *Taxation Administration Act (2003) WA*

3. NAVIGATION

Authenticated landing page

Upon your successful login, you will see the new authenticated landing page (as shown below). You can access the various account administration functions from this page.

Online Duties

Select this option to navigate to the Online Duties System.

Maintain AUSkey

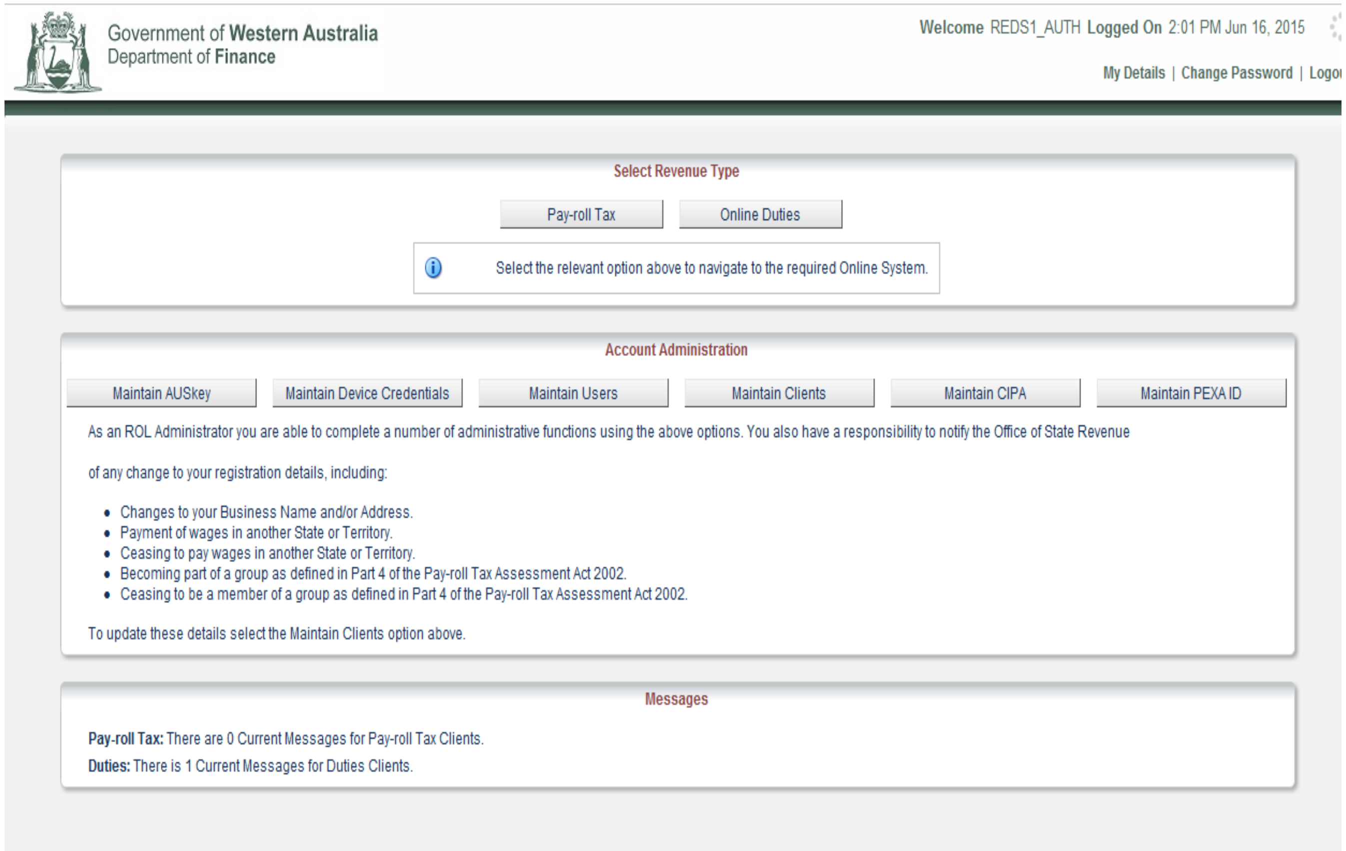
Allows users to maintain the association between their AUSkey and their ROL account.

Maintain Device Credentials

This function is for payroll tax customers only

Maintain Users

Allows Administrators to add new users, modify user details, status, or access rights, and revoke existing users.



Messages

Indicates the number of current revenue-specific messages.

My Details | Change Password

Allow users to update their details and password at any time during the session.

Maintain Clients

Allows Administrators to maintain registration details such as names and addresses.

Maintain CIPA

Allows Administrators to add financial institution account details to enable CIPA (direct debit) requests, modify CIPA status, and revoke existing CIPA, etc.

Maintain PEXA ID

Allows users to enter their PEXA ID number (required once only).

Client profile page

Users can access core duties functions from the Online Duties - Client Profile Page.

Home

Will return you to the Revenue Online authenticated landing page.

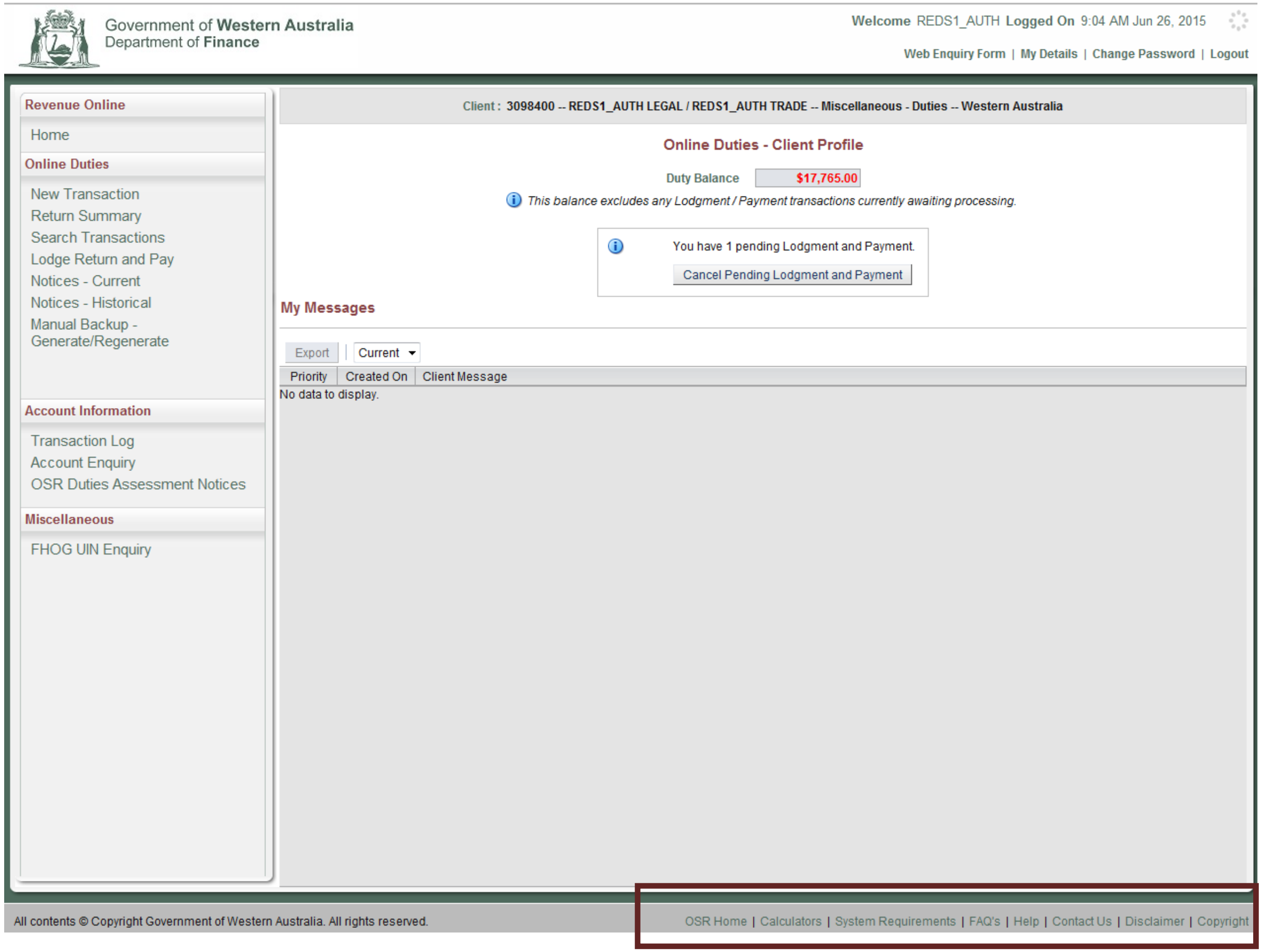
Online Duties

The range of Online Duties functions are more visible and easily accessible from this menu.

Account Information

The **Transaction Log** displays all customer-initiated transactions.

The **Account Enquiry** function is used to search for any financial transactions processed through Online Duties and to make miscellaneous payments.



Pending Lodgment & payment feature

Allows you to check at a glance if you have scheduled payment of the current return. See page 14 for more information about this feature.

My Messages

There is a broadcast message box - specific messages from general Duties notifications.

Links to FAQs and Help content are accessed from here.

4. USER ROLES & PERMISSIONS

User roles

There are several roles defined in Online Duties, each having a different purpose and with different responsibilities. They are;

- Responsible Party;
- Authorised Person;
- Administrator; and
- General User.

See the 'Glossary of Terms' at the back of this publication for a definition of each role.

An Online Duties account can now have a maximum of three Administrators (including the Authorised Person) and an unlimited number of General Users. A General Users access to the Online Duties system can be tailored to the operations the Administrator wishes them to perform.

The three General User roles are:

- *Enquiry*, enables the user to view the Online Duties system without updating any records
- *Assessments*, enables the user to assess and endorse transactions; and,
- *Payments*, enables the user to lodge and pay the monthly return and make other payments.

Online Duties Operations	Enquiry	Assessments	Payments	Administrator
New Transaction		✓		✓
Modify Transaction		✓		✓
Transaction update operations		✓		✓
Return Summary	✓	✓	✓	✓
Search Transactions	✓	✓	✓	✓
Lodge Return & Pay			✓	✓
View Notices	✓	✓	✓	✓
Manual Backup		✓		✓
Transaction Log	✓	✓	✓	✓
Account Enquiry	✓	✓	✓	✓
Transfer Duty Calculator	✓	✓	✓	✓

5. APPROVED TRANSACTIONS LIST

Expansion of the approved transactions list

The list of transactions that can be endorsed through Online Duties has been expanded to:

- Related parties transaction (partly)

  Transactions for Related Parties can be entered in Online Duties provided that:

  - They are not mining tenements
  - The transaction is already an approved transaction type for Online Duties.

  Clerks of Court are not authorised to process these transactions in Revenue Online.

  If you have a valuation from a Licensed Valuer, the OSR will accept a copy of that valuation which you can upload to the transaction via Revenue Online. The Commissioner will accept the valuation and assess the transaction based on that valuation provided that:

  - The total value of the property is less than $2 million
  - The valuation report is made within three (3) months of the date of the transaction
  - The report specifies that it may be used for duties purposes, or a letter from the valuer confirms that it may be used for duties purposes.

  Where the valuation report does not meet the above criteria or where there is no valuation, you will be required to complete an Electronic Valuation Request (EVR) via Online Duties. Refer to the EVR section for more information.

- Transfer to substituted transferees (partly).

  Section 42 of the *Duties Act 2008* ('Duties Act') provides relief in certain circumstances from duty that may otherwise be chargeable on the transfer of property. This may occur either where property is transferred to a person who is related to the purchaser under an agreement for the transfer of dutiable property, or where a purchaser under an agreement takes a transfer of the property as the trustee for a related beneficiary.

  Transactions where the relationship between the Purchaser and the Transferee is a qualifying relationship as outlined in the Duties Fact Sheet Substituted Transferees can be assessed in Online Duties without additional duty. A Substituted Transferee Application Form must be accompanied and kept on file in accordance with the record keeping requirements.

  Please note only UNIT TRUST can be assessed in Online Duties. All other trust transactions involving transfer to substituted transferees must be lodged with the Commissioner.

  Transactions where the relationship between the Purchaser and the Transferee is NOT a qualifying relationship as outlined in the Duties Fact Sheet Substituted Transferees can be assessed in Online Duties as subsale with additional duty.

  Substitutions involving first home owner rate (FHOR) of duty cannot be assessed in Online Duties.

  Transactions involving related parties remains prohibited from assessing by local court officers (clerks of courts).

For more information on approved transactions that can be endorsed through Online Duties, see the *Online Duties Transaction Guidelines*.

6. ELECTRONIC VALUATION REQUEST (EVR)

With the expansion of the approved transactions list, a facility has been provided to allow parties submit an acceptable licensed valuation, or assist them to complete an Electronic Valuation Request (EVR) that is transferred to the Landgate Valuation Services Branch to be valued. The request will be forwarded to the Landgate Valuation Services Branch for processing (at no cost).

Upon approval and return of the EVR from the Landgate Valuation Services Branch, users will be notified via the ROL messaging system to inform them that self assessment can proceed. A Duties Valuation Form in the form of a PDF will be made available.

You can choose to submit an EVR for valuation of:

- City, town and suburban property; or
- Country Property.

EVR is only available for:

- Transactions involving related parties
- Subsale transactions where a period of more than three months has elapsed between the date of execution of the Agreement to Transfer and the Transfer of Land.

The acceptable determination of the dutiable value of the property for the above mentioned transactions must come from one of the following two sources:

1. a valuation from a Licensed Valuer made within three (3) months of the date of the execution of the transaction, where the total value of the property does not exceed $2,000,000 and the Commissioner receives written advice confirming that no improvements have been made since the valuation was conducted.

   Note: Where the valuation was conducted for other than duties purposes (e.g.: ascertaining the unencumbered value of the property for security or lending purposes), clients need to obtain written authorisation allowing the Commissioner to rely upon the valuation for the purpose of assessing duties.

2. otherwise, submit an EVR.
   Note: Ensure that you provide all the information in relation to the property, for example, the area of land, type of the building (details of walls and roof) plus residential/commercial property details.

7. ASSESSING A NEW TRANSACTION

Transaction type selection screen

* Denotes mandatory field

Element	Description
*Date of Execution	Enter the date of execution (DD/MM/YYYY) or select a date by clicking on the calendar icon.
*Dutiable Transaction	• Agreement to transfer dutiable property • Transfer of dutiable property
*Transaction Type[1]	If 'Agreement to transfer dutiable property' is chosen as the Dutiable Transaction, the options available are: • Contract for sale • Disclosed agency agreement • Offer and Acceptance If 'Transfer of dutiable property' is chosen as the Dutiable Transaction, the only option available is: • Transfer of Land
*Duty Rate	• Residential Rate • General Rate • FHOR Vacant Land • FHOR Package Deals/Home and Land Package • FHOR Established Homes • Concessional s147

[1] Please note that the options available under 'Dutiable Transaction' and 'Transaction Type' have been locked so that only approved combinations are possible.

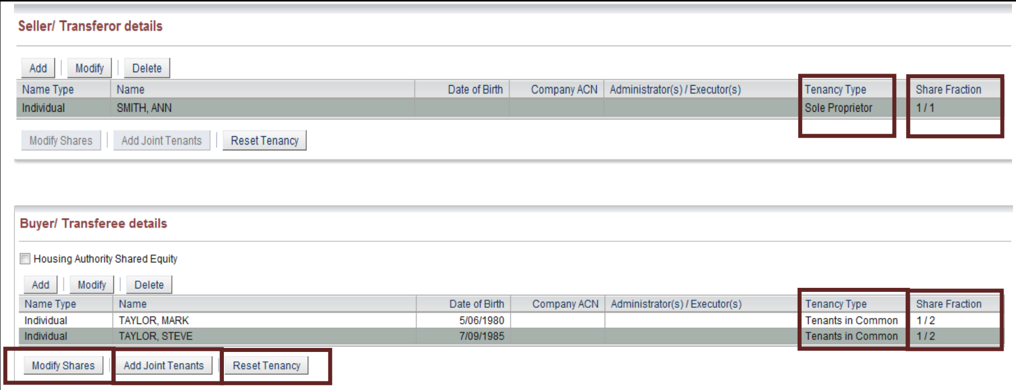
Transaction details screen

* Denotes mandatory field

	Element	Description
Transaction Details	Duty Rate	Displays the rate selected on previous page, but can be modified on this screen.
	EAS Job Identity	Allows you to retrieve data that you have previously entered into the Electronic Advice of Sale system. Prior to using this facility, you must provide your EAS Agent ID to the Office of State Revenue. Conveyancers and settlement agents can subscribe to the EAS service at: http://www.landgate.com.au/
	Duplicates	Enter the number of duplicates to be endorsed.
	Conditional Agreement	Select Yes or No. The three types of conditional agreement are: • General conditional agreement; • Issue of Title conditional agreement; • Subdivisional (en globo) conditional agreement.
Transaction Details	*Land Usage Code	If you have selected the 'Residential' or 'General' rate of duty, a land usage code must be chosen from a drop down box. You have a choice from the following categories : • Residential – Other than first home • Residential – 1st home purchase • Residential – For renting or other • Residential – Vacant Land • Commercial – Vacant Land Comm/Ind • Commercial – Office Building • Commercial – Industrial • Commercial – Rural NOTE: If you select one of the new land usage codes, a number of validation questions will be displayed to determine if the transaction is approved for assessment via Revenue Online.
	NEW! Will at least one Buyer use this property as their principal place of residence?	Select Yes or No. The principal place of residence indicator has been added to the form. This is defaulted to 'No' and should be set to 'Yes' if the property is to be used as the principal place of residence by the transferee/s.
	Is this residential Land within the meaning of s147D?	Select Yes or No. If you have selected the 'Residential' rate of duty, you need to answer 'YES' to this question to receive the concessional rate of duty.
	Client Reference	For you to input your own reference for the transaction being assessed.

	Element	Description
	No Double Duty (NDD) Transactions	Enter the number of No Double Duty transactions to be endorsed. NOTE: you must only complete this field if you are in possession of a transaction that qualifies to be endorsed with No Double Duty, i.e. a Transfer of Land that is in conformity with the Offer & Acceptance.
	*FHOG UIN (First Home Owner Grant – Unique Identification Number)	If you have selected the First Home Owner Rate of duty, you must enter the FHOG UIN. NOTE: The FHOG UIN can only be used once. The Online Duties facility will not allow you to assess/reassess a transaction where you have previously voided or cancelled the transaction and are attempting to reuse the same FHOG UIN. These transactions are required to be lodged with the Office of State Revenue.
Land Details	*New Subdivision without Cert. of Title	Select Yes or No.
	New Land Details	If you select 'YES', enter the description of the New Land Details (e.g. Lot 298 Futurama Road, Newtown WA 6999). NOTE: Once the Certificate of Title is issued, you will then be required to enter the Land Details of the new land (e.g. Volume, Folio and Lot details) prior to printing the Certificate of Duty for settlement.
	Land Title Information	If you select 'NO', proceed to enter the Volume Number, Folio Number, Certificate of Title portion, Lot Number, Survey Type and Survey Number.
Party Details	NEW! *Add a *party*	A pop-up box will appear where you can enter party details. *For both seller and buyer details, you will need to indicate whether they are acting as a trustee or not. Then choose the applicable name type from the following types: Administrator, Company, Executor or Individual Type in the name details. It is now mandatory[2] to provide the date of birth for an individual buyer and ACN for a company buyer.
	NEW! Tenancy Type and Share Fraction	Both the seller and buyer details boxes contain columns displaying 'tenancy type' and 'share fraction'. It is now compulsory to complete these details. If there is only one seller or buyer, the system will show the tenancy type as 'Sole Proprietor' and share fraction as '1/1'. When the second party is added, both parties become 'Tenants in Common' along with any other parties added. You can modify shares, add joint tenants and reset tenancy if required.

[2] You can complete the lodgment of the bundle without adding the date of birth or ACN details but you can't print the Certificate of Duty until this information is entered.

	Element	Description
		
	Housing Authority Shared Equity	Check the box if the transaction is a shared equity transaction with the Housing Authority. Checking this box will automatically list Housing Authority as a buyer. Online Duties can now process First Home Owner shared equity transactions with the Housing Authority.
	*Are the Buyer and Seller Related?	Select Yes or No. Parties are related or not otherwise dealing at arm's length, which includes, but is not limited to, by blood, marriage (or previous marriage), business activities and land ownership. For more information on related parties transaction, please refer to Commissioner's Practice TAA 30. Where the Sellers and Buyers specified in the transaction are related, the dutiable property must be independently valued. OSR can arrange for a valuation to be made by Landgate Valuation Services (at no cost). Alternatively, if you have a valuation from a Licensed Valuer OSR will accept a copy of that valuation.
	FHOG Applicant Names	If you have selected the First Home Owner Rate of Duty, an additional box will appear requiring you to enter FHOG applicant details. It is mandatory to enter each applicant's date of birth for verification of FHOG approval. If the applicant at anytime had a different surname (e.g. previously been married), the details of the former surname must be entered.
Transfer Details	*Dutiable Value	Enter the dutiable value of the transaction
	*Date of Execution	This will default to the date selected in the Transaction Type Selection screen but can be changed at this point.
	Exemption Type	If applicable, select from the following exemption types: • Crown (section 92) • Transfer between spouses (section 97)
	Percent	For transactions under section 92, enter the exemption percentage.

8. ASSESSING TRANSACTIONS INVOLVING RELATED PARTIES

If you have identified that a transaction is between related parties on the 'Transaction Details' screen, a new screen (see below) will be displayed. You will need to enter the additional information required for a related parties request.

Duties Request (Transaction involving Related Parties) screen

* Denotes mandatory field

Element	Description
*Consideration paid	Enter the amount of consideration paid.
Non-monetary consideration	This is a mandatory field and will only be displayed if the consideration paid is a nil amount. If the consideration paid is nil, the user will need to indicate the reason by choosing between two options: ▪ Desire to make a gift ▪ Natural love and affection.
*Total percentage (%) interest of property transferred	Enter the percentage (%) interest of property to be transferred to the buyer / transferee.
*Has a licensed valuation been provided?	Select Yes or No.

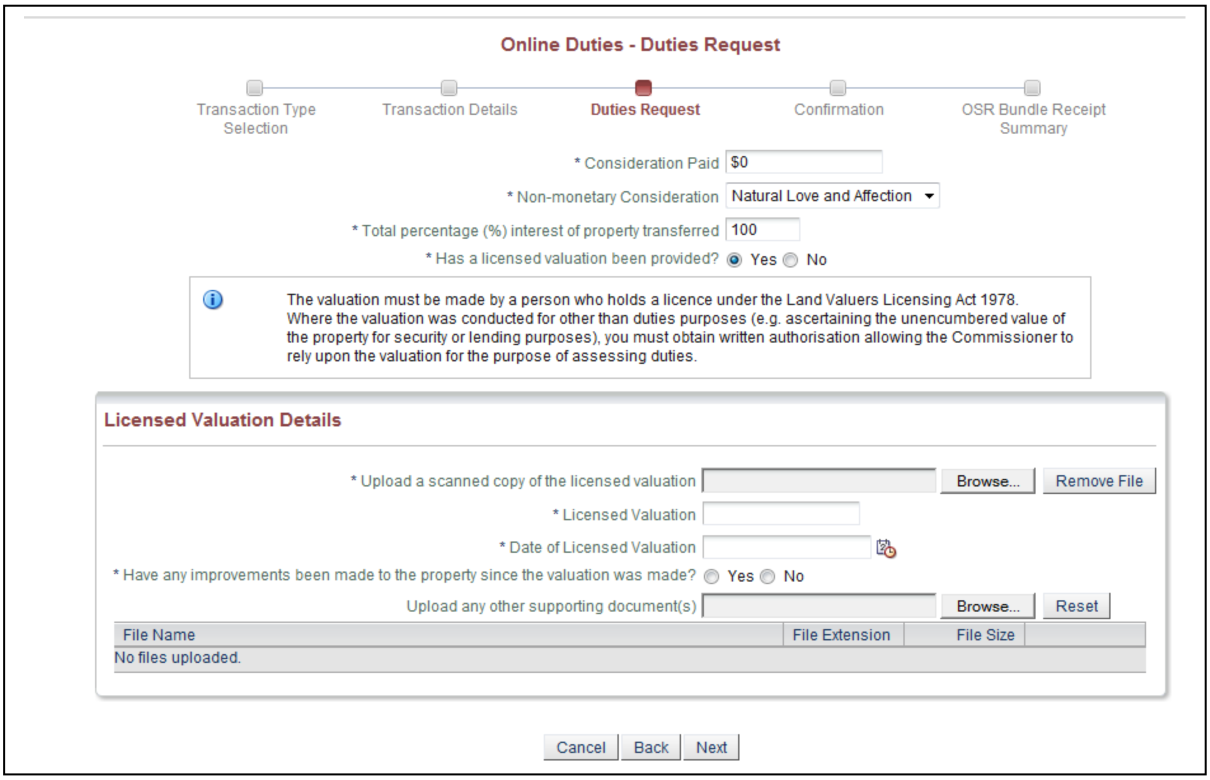
Option 1: Licensed Valuation provided

If Yes has been selected at 'Has a licensed valuation been provided?', you will be required to provide details of the licensed valuation and upload a scanned copy of the licensed valuation.

The Commissioner will accept the valuation and assess the transaction based on that valuation provided that:

- The total value of the property is less than $2 million
- The valuation report is made within three (3) months of the date of the transaction
- The report specifies that it may be used for duties purposes, or a letter from the valuer confirms that it may be used for duties purposes.

Where the valuation report does not meet the above criteria or where there is no valuation, you will be required to complete an EVR via Online Duties.



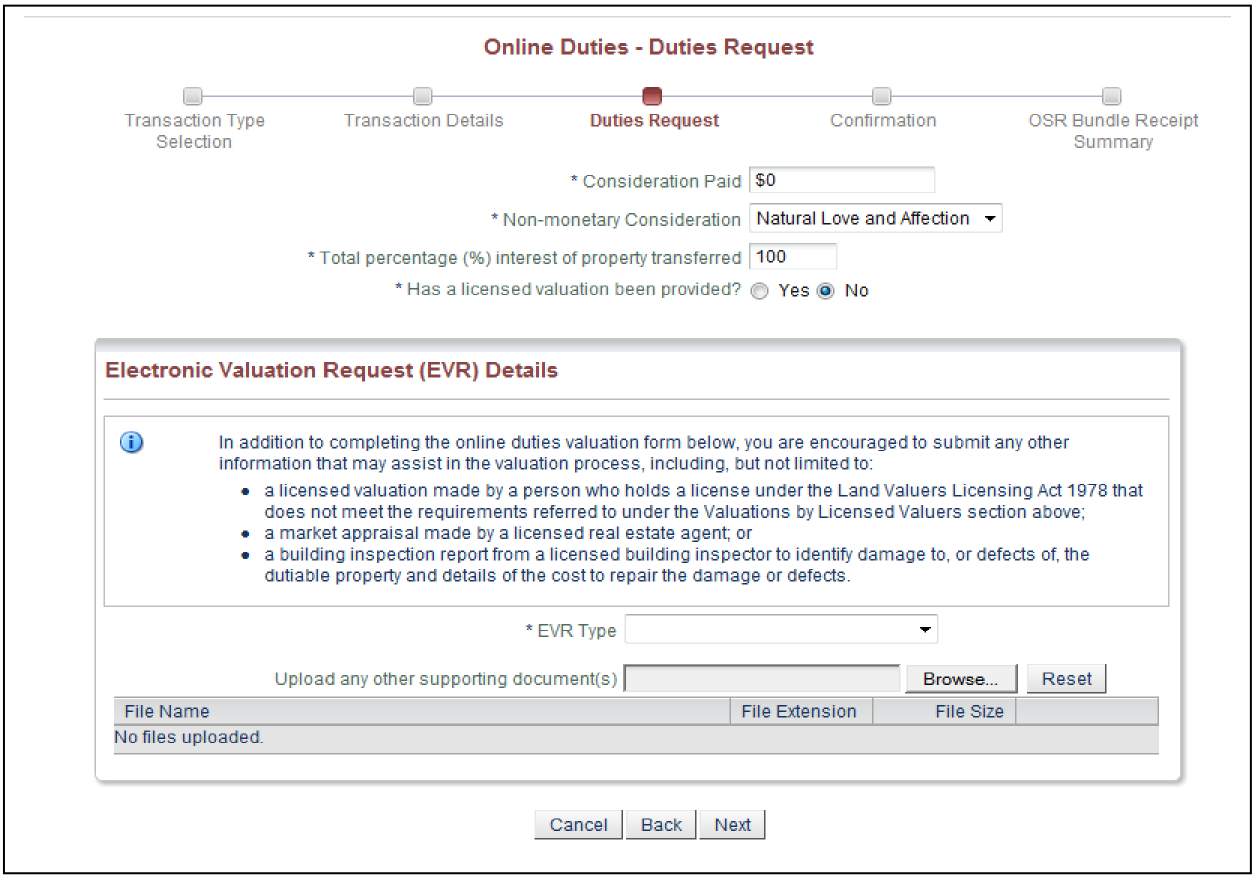
Licensed Valuation Details

* Denotes mandatory field

Element	Description
*Upload a scanned copy of the licensed valuation	Upload the scanned copy of the licensed valuation certificate. Maximum file size is 5MB Supported file types: DOC, DOCX, GIF, JPEG, JPG, PDF, TXT, XLS, XLSX.
*Licensed valuation	Enter the valuation amount. Note: The licensed valuation will not be accepted if the licensed valuation amount is more than $2,000,000. You will need to provide details to facilitate the submission of an EVR to Landgate Valuation Services.
*Date of Licensed Valuation	Enter the date of licensed valuation (DD/MM/YYYY) or select a date by clicking on the calendar icon. Note: The licensed valuation will not be accepted if the date of licensed valuation is more than three months from the date of the execution of the transaction. You will need to provide details to facilitate the submission of an EVR to Landgate Valuation Services.
* Have any improvements been made to the property since the valuation was made	Select Yes or No. Note: The licensed valuation will not be accepted if improvements have been made to the property since the valuation was made. You will need to provide details to facilitate the submission of an EVR to Landgate Valuation Services.
Upload any other supporting document(s)	Maximum file size for each attachment is 5MB Supported file types: DOC, DOCX, GIF, JPEG, JPG, PDF, TXT, XLS, XLSX.

Option 2: Submit Electronic Valuation Request to Landgate Valuation Services

If No has been selected at 'Has a licensed valuation been provided?', you will need to complete an EVR.



EVR Details

* Denotes mandatory field

Element	Description
*EVR Type[3]	Use the drop-down list to select between two options: • City, Town and Suburban Property • Country Property. You will need to provide additional details of the property (as per the relevant OSR Duties Valuation Forms). Details required depend on the option selected here.
Upload any other supporting documents	Maximum file size for each attachment is 5MB Supported file types: DOC, DOCX, GIF, JPEG, JPG, PDF, TXT, XLS, XLSX.

The EVR will be sent to Landgate for valuation. You will receive a message in Online Duties once that valuation has been completed by Landgate. From this point, the dutiable value will be ascertained and transaction will be assessed then you can proceed to print the certificate.

[3] Ensure that you provide all the information about the property, for example area of land, type of building, construction materials etc and check if the information is correct before you submit the EVR.

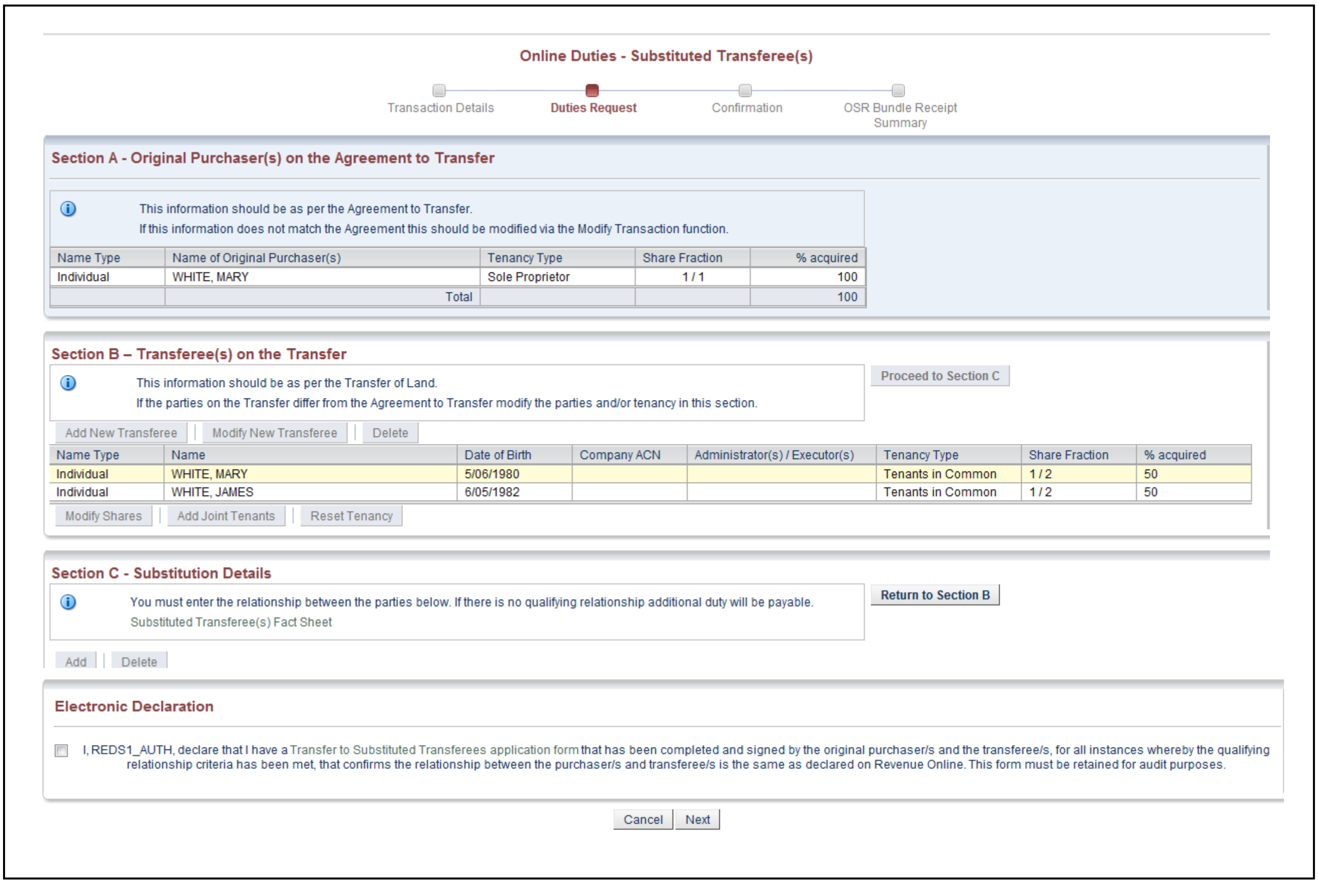
9. ASSESSING TRANSACTIONS INVOLVING SUBSTITUTED TRANSFEREES

Substituted Transferees transaction is permitted only for transactions with an 'Assessed' status and of the following transaction types:

- Contract for Sale; or
- Offer and Acceptance

Search for the related transactions using the 'Search Transactions' facility. On the 'View Transaction' screen, click on the 'Modify' button which will bring you to the 'Transaction Details' screen.

Click on the Request Substituted Transferee(s) button which is available under the Buyer/ Transferee details section.
The Substituted Purchasers page is divided into three sections.



Duties Request (Transaction involving Substituted Transferees) screen

* Denotes mandatory field

Section A: Original Purchaser/s on the Agreement to Transfer.	
Element	**Description**
% acquired	This section displays the tenancy type and share fraction of all original purchasers.

Section B: Enter the details of the new transferee(s) to be substituted. DO NOT enter original purchasers' names. If substitution is between original purchasers only, modify their share fraction.	
Element	**Description**
*New Substituted Transferees' details[4]	Use the 'Add New Transferee' button to create a new substituted transferee. A pop-up box will appear where you can enter party details. *Please note that trustee declaration, date of birth for an individual buyer and ACN for a company buyer are now mandatory. Once you have completed all the information, click on 'Proceed to Section C' button.
Section C: Substitution Details Check the details provided, if you need to amend them, click the 'Return to Section B' button to do so.	
Element	**Description**
*Relationship to Original Purchaser	Use the drop-down list to select the relevant relationship. Note: if 'Other – relationship is not listed' is selected, the transaction will be assessed as a subsale transaction and further duty will be applied.
*Electronic Declaration	Accept the declaration to confirm the validity of the listed relationship(s) and that the 'Transfer to Substituted Transferee application form' has been completed and signed by the original purchaser(s) and the transferee(s) for all instances whereby the qualifying relationship criteria has been met. **Important: The form must be retained for audit purposes**.

For more information on Substituted Transferees, please refer to the [Substituted Transferees (Transfer to a substituted purchaser)] fact sheet available on the OSR website.

[4] If you make an error in a new party details, click on their name and then click 'Modify New Transferee' to amend their details. Remove any original purchaser/s who are no longer on the transfer of land, by clicking on their name and selecting 'Delete'.

Relationship to original purchaser (drop-down list)

The tables below list the options available under the ‘Relationship to Original Purchaser’ field on the ‘Duties Request’ (Transaction involving Substituted Transferees) screen.

Table 1: Available options when the <u>original purchaser is an individual</u>

Table 1: Original Purchaser ⇨ Name Type: INDIVIDUAL					
Substituted Transferee ⇨					
Relationship to Original Purchaser ⇩	Individual	Company	Trustee	Administrator	Executor
Spouse or de facto partner of the purchaser	✓				
Parent or grandparent of the purchaser	✓				
Child or grandchild of the purchaser	✓				
Parent or grandparent of the purchaser's spouse or de facto partner	✓				
Child or grandchild of the purchaser's spouse or de facto partner	✓				
A sibling of the purchaser	✓				
A sibling of the purchaser's spouse or defacto partner	✓				
Spouse or de facto partner of the purchaser's spouse or de facto partner's sibling	✓				
Spouse or de facto partner of the purchaser's sibling	✓				
Purchaser is the sole shareholder of the corporation		✓			
Purchaser is a shareholder of the corporation and is related to each of the other shareholders (within the meaning of section 43 of the *Duties Act 2008*)		✓			
Purchaser is the sole unit holder in the unit trust scheme			✓		
Purchaser is a unit holder in that unit trust scheme and is related to each of the other unit holders (within the meaning of section 43 of the *Duties Act 2008*)			✓		
Other – relationship is not listed	✓	✓	✓	✓	✓

Table 2: Available options when the original purchaser is a company.

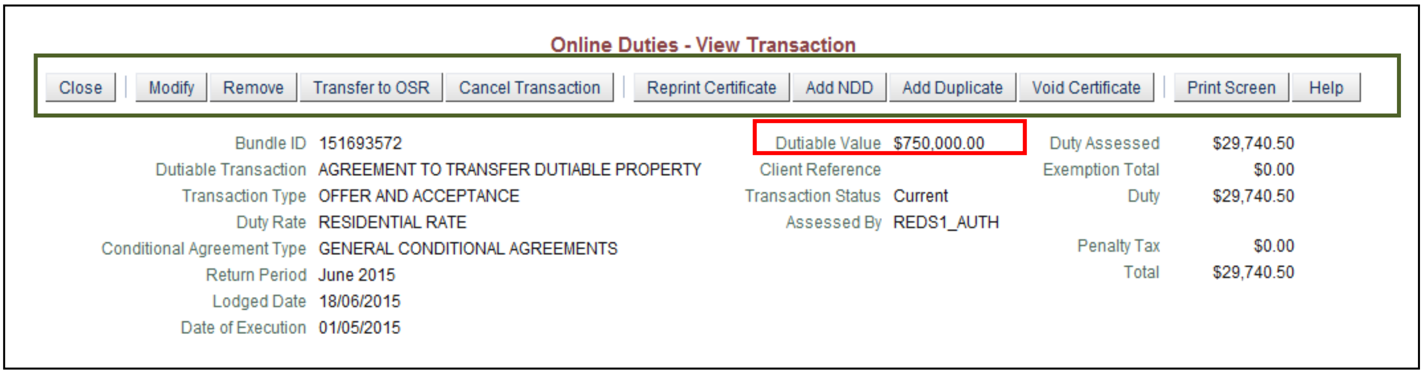
Table 2: Original Purchaser ⇨ Name Type: COMPANY					
Substituted Transferee ⇨ **Relationship to Original Purchaser ⇩**	Individual	Company	Trustee	Administrator	Executor
Substituted person is the sole shareholder of that corporation	✓				
Substituted person is a shareholder of the corporation and is related to each of the other shareholders (within the meaning of section 43 of the *Duties Act 2008*)	✓				
Substituted person is the sole shareholder of the original purchaser		✓			
Other – relationship is not listed	✓	✓	✓	✓	✓

Table 3: Available options when the original purchaser is a trustee.

Table 3: Original Purchaser ⇨ Name Type: TRUSTEE					
Substituted Transferee ⇨ **Relationship to Original Purchaser ⇩**	Individual	Company	Trustee	Administrator	Executor
Substituted person is the sole unit holder in that unit trust scheme	✓				
Substituted person is a unit holder in the unit trust scheme and is related to each of the other unit holders (within the meaning of section 43 of the *Duties Act 2008*)	✓				
Substituted person is the sole unit holder of the trust		✓			
Other – relationship is not listed	✓	✓	✓	✓	✓

10. UPDATE OPERATIONS

Once a transaction has been assessed in Online Duties, there are a variety of update operations. ***The table below illustrates the update operations that can be performed depending on the status of the transaction.***



Transaction Status ⇨ / **Update Operations** ⇩	Pending Valuation	Action Required	Assessed	Current	Due	Overdue	Lodged	Removed	Cancelled/ Transferred	Terminated	Voided Certificate
Close	✓		✓	✓	✓		✓	✓	✓	✓	✓
Modify		✓	✓	✓	✓						✓
Remove		✓	✓	✓	✓						✓
Transfer to OSR		✓	✓	✓	✓						✓
Cancel Valuation	✓										
Cancel Transaction		✓	✓	✓	✓						✓
Print Certificate			✓								✓
Reprint Certificate				✓	✓		✓	✓	✓	✓	
Add NDD				✓	✓		✓				
Add Duplicate				✓	✓		✓				
Void Certificate				✓	✓						
Reprint Lodgment Form									✓		
Print	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓
Help	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓

See the 'Glossary of Terms' at the back of this handout for an explanation of each Transaction Type.

Certificates of duty

A Responsible Party who has entered into a Special Tax Return Arrangement with the Commissioner of State Revenue is authorised under section 49 of the *Taxation Administration Act 2003* to endorse an instrument to indicate the amount of duty paid on a Dutiable Transaction. The endorsement is in the form of a Certificate of Duty issued through Online Duties.

Endorsement of a self-assessed instrument requires the attachment of the printed Certificates of Duty to the instrument that has been self-assessed.

The certificate replaces the need to physically endorse or otherwise mark the instrument that has been assessed. The Special Tax Return Arrangement prohibits the Responsible Party from releasing the Certificate of Duty to any person until they have collected the Duty payable.

Print certificate

To print a Certificate of Duty and include the transaction in the monthly return for lodgment and payment, click on the 'Print Certificate' button.

Reprint certificate

You can reprint a Certificate of Duty where the original certificate is damaged during printing or lost or destroyed. A reprinted Certificate of Duty will have a 'Reprint' watermark showing that an original Certificate of Duty has previously been printed for the transaction.

Add a No Double Duty (NDD) transaction

The Add NDD (No Double Duty) function allows a user to request a Certificate of Duty for a transaction that is not chargeable with duty where duty was paid on the agreement for the transfer of dutiable property. For example, a user may request a Certificate of Duty to duty endorse a Transfer of Land that is in conformity with the Offer & Acceptance instrument.

When adding an "NDD" in Revenue Online for a transfer of land, you must have the transfer of land in your possession. In addition, the transfer must have been signed by at least one party to the transaction (usually the purchasers) and you must ensure that the names of the purchaser on the contract match the names of the transferees on the transfer of land.

Please note that if you have printed the Certificate of Duty for a contract lodged in Revenue Online, State Revenue cannot duty endorse the transfer of land relating to the contract until the duty in respect of the contract has been paid as part of your monthly return.

Void certificate

This function is only used to void an original Certificate of Duty together with any duplicate and No Double Duty certificates where the original transaction has incorrect details entered or there is a delay in the settlement of the transaction. It is not to be used for cancelling a transaction.

Please note that once the certificate is voided, the bundle transaction will revert back to an assessed status and you will be required to print the certificate again in the future prior to the final print date.

Any Certificate of Duty that requires voiding once the current return period has ended and the return paid must be presented to the Office of State Revenue for re-assessment along with the original document assessed under ROL.

Cancel valuation

This function allows you to cancel any pending EVRs. Upon cancellation, the transaction status will change from 'Pending valuation' to 'Action required'.

Modify

This function allows you to amend any errors to an existing lodgment up until the transaction is due for payment. If a Certificate of Duty has previously been printed for the transaction, it will be voided and a new Certificate of Duty will need to be printed. Any modifications to a transaction after the return period has ended and the return has been paid must be submitted to the Office of State Revenue for re-assessment.

Remove

The Remove transaction facility is to be used only for duplicated transactions, where the transaction has been entered by the same responsible party:

- Into Online Duties more than once; or
- Into Online Duties as well as lodged with the Commissioner at the Office of State Revenue.

In order to remove the transaction from Online Duties, you must enter the Bundle ID of the duplicate transaction. All Certificates of Duty relating to the transaction will be voided. You must print these voided certificates and retain a copy for audit purposes.

Transfer to OSR

This function allows you to transfer the selected transaction to the Office of State Revenue for actioning. You are required to lodge the following documentation with the Office of State Revenue within 7 Days:

- The original transaction
- The voided Certificates of Duty (if applicable)
- The Transfer of Land (if applicable)
- The Dutiable Transaction Lodgment form
- Any other relevant documentation related to the transaction

Cancel transaction

This function allows you to cancel the selected transaction under section 107 of the *Duties Act 2008* or terminate the transaction on relevant grounds.

⇨ Terminate on relevant grounds

Please note that a transaction can only be terminated on relevant grounds if it is a general conditional agreement. To verify that a transaction has been terminated on relevant grounds you must indicate which conditions have not been satisfied from the list provided. You must also confirm whether there has been a subsale or replacement transaction by clicking on the 'Yes' or 'No' buttons.

⇨ Cancel under s107

To apply to cancel the transaction under section 107 of the *Duties Act 2008* the transaction must be referred from ROL to the Office of State Revenue for determination.

You are required to lodge the following documentation with the Office of State Revenue within 7 Days:

- The original transaction
- The voided Certificates of Duty (if applicable)
- Application for Exemption for Cancelled Transactions
- The Dutiable Transaction Lodgment form
- Any other relevant documentation related to the transaction

11. LODGE RETURN AND PAY

Return frequency

A return period is **one (calendar) month**.

Due date for payment

Full payment is due within 15 days after the end of the return period in which the transactions were endorsed (i.e. **between 1st & 15th of the following month**).

Form of payment

The Responsible Party must pay the monthly return via their nominated CIPA (Customer Initiated Payment Account - a form of direct debit).

Schedule the future lodgment and payment of a monthly return.

A return period with the status 'Current' can be scheduled for payment between the 1st and 15thof the following month. Once a future lodgment and payment has been scheduled, users cannot assess any additional transactions during that month unless they cancel the pending lodgment and payment. Users can cancel a future lodgment and payment at any time before the scheduled date and continue to assess new transactions.

Late payment penalty tax

1. When a user fails to pay a return by the due date, their access to the Online Duties Assessing services will be suspended and they will be unable to assess any transactions.
2. The Authorised person and Administrators will be notified via email and a broadcast message of the overdue payment. Users will have seven days to pay the overdue amount.
3. If the return is still unpaid after the 23rd of the month, penalty tax for late payment will be imposed and disclosed on a Penalty Tax Notice.
4. Users will then have 14 days to pay the overdue return and penalty tax.

12. MANUAL BACKUP SYSTEM

The Manual Backup System (MBS) can be used to complete urgent transactions* when the Online Duties System is not available, provided that the Responsible party has received written authorisation to do so from the Commissioner.

**exclude transactions involving:*

- *Related parties*
- *Substituted transferees.*

Prior to using the MBS, the Responsible Party must verify that:

- the Commissioner has broadcast a suitable system failure message on the ROL site;
- the Commissioner has broadcast a message authorising the Responsible Party's use of manual backup certificates. This will generally occur after a maximum down time (2 hours) has elapsed; and
- where possible, the Commissioner will forward email advice to the Authorised Person and Administrator/s to confirm MBS authorisation.

NOTE: The MBS is **NOT** to be used where the fault can be attributed to the Responsible Party's own computer system or service provider.

> For more information, please refer to the *Manual Backup User Guidelines*.
>
> These guidelines explain the process for generating/regenerating manual back up certificates and validating these certificates in the Online Duties system.

13. GLOSSARY

Online Duties Users	**Responsible Party**	The person with whom the Commissioner makes a Special Tax Return Arrangement to use Online Duties.
	Authorised Person	A natural person with the legal authority of the Responsible Party to make application, register, accept the Online Duties Terms and Conditions, to add financial institution accounts and to accept the Customer Initiated Payment Service Terms and Conditions. The Authorised Person can appoint up to two Administrators and unlimited General Users on behalf of the Responsible Party for Online Duties.
	Administrator	A natural person with the legal authority of the Responsible Party to access security related administration and general user functions. An Administrator can add users and assign user roles, add clients and modify client registration, add financial institution accounts and accept the Customer Initiated Payment Service Terms and Conditions.
	General Users	A natural person authorised by the Responsible Party to access Online Duties via the ROL facility. User may be granted the right to perform core business functions, which includes self-assessment of transactions, payment of duty or enquiry access.
Online Duties User Roles	**Enquiry**	Enables the user to view the Online Duties system without updating any records.
	Assessments	Enables the user to assess and endorse transactions.
	Payments	Enables the user to make payments.
	Duties Administrator	Enables the user to perform all general user roles (listed above) and account administration functions including: Maintain Users – add users, modify user details, modify a user's status, revoke a user and maintain user role Maintain Clients – add clients, modify client registration, modify client status and cancel a client Maintain CIPA – add a CIPA, modify CIPA status, revoke a CIPA
Return Status	**Current**	As transactions are endorsed in a calendar month (the Certificate of Duty printed), they will be stored in that month's Current return period. At the end of this period, payment is required for all transactions endorsed in that month (period). Payment is due by the 15th of the following month and is made via a nominated Financial Institution account. There is no limit to the number of transactions that can be assessed/endorsed in the current return period.
	Due	At the end of the current period, these transactions will be considered due for payment and the Return Status for the month will be amended to Due, resulting in a new current return period commencing.
	Lodged	When the Return has been paid via Online Duties, the Return Status will be amended to Lodged.
	Overdue	If payment has not been made for the return by the 15th of the Following month, the Return Status is amended to Overdue. You are required to immediately make payment, as suspension of your assessing facilities will result if payment is not made.

Transaction Status	**Pending valuation**	Transactions with EVRs that have been assessed in ROL but pending valuation from the Land Valuation Services.
	Action required	Transactions that require a user action after cancellation of a pending EVR.
	Assessed	Transactions that have been assessed in ROL but where the Certificate of Duty has yet to be printed.
	Current	Transactions that have been assessed in ROL and the Certificate of Duty has been printed. These transactions will appear in the Return Summary for the current month and be due for payment by 15th of the next month.
	Manual	Transactions created under the manual backup system.
	Void	Transactions that have been voided in Online Duties or by OSR. (NOTE: the option to void transactions in Online Duties is only available to Local Court users).
	Terminated	Conditional agreement transactions that have been terminated on relevant grounds.
	Removed	Duplicate transactions that have been removed from ROL.
	Transferred	Transactions that have been transferred to OSR for cancellation or assessment.
	Lodged	The Duty payable with respect to a transaction has been paid to the Commissioner as part of the monthly return.
Abbreviations	**ACN**	'Australian Company Number' A nine-digit number issued to companies by ASIC as required by the Corporations Act 2001.
	EAS	'Electronic Advice of Sales' The EAS system provides Conveyancers with an Internet application allowing them to submit one request to obtain information for a settlement of land. Entering the EAS ID when assessing a new transaction will pre-populate the other details on the screen.
	EVR	'Electronic Valuation Request' Refer to the Electronic Valuation Request section for more information.
	CIPA	'Customer Initiated Payment Account' This is the method of payment for Online Duties and is a form of direct debit.
	FHOG	'First Home Owner Grant'
	FHOR	'First Home Owner Rate'
	MBS	'Manual Backup System' Under certain circumstances, approval will be given to Responsible Parties to manually endorse transaction records using the Manual Backup System
	NDD	'No Double Duty'
	OSR	'Office of State Revenue'
	ROL	'Revenue Online'
	PEXA	Property Exchange Australia

WANT TO KNOW MORE?

Online Duties instructional videos

The Office of State Revenue has produced a series of short videos covering the key features of the Online Duties system. These will help users to understand the changes and effectively utilise the new system. The videos can be viewed on our YouTube channel at the following address: www.youtube.com/DeptFinanceWA

Online help & FAQs

There are links to online Help and FAQs at the bottom of each page in Revenue Online.

Customer education

The Office of State Revenue holds regular educational sessions to assist customers to better understand their legislative obligations as well as to encourage effective use of our systems and facilities.

Training offered is free and is held at our premises at QBE House, 200 St Georges Terrace, Perth.

To find out more about our customer education activities or to register your interest in attending an information session, please visit the customer education section of our website: http://www.osr.wa.gov.au/customereducation.

Subscribe to the OSR eNewsletter

The Office of State Revenue's eNewsletter contains information about legislative changes, publications and customer education activities. To ensure that you are kept informed of changes that may affect you subscribe to receive the eNews. To subscribe, please visit the customer education section of our website: http://www.osr.wa.gov.au/customereducation.

Office of State Revenue

Plaza Level
200 St Georges Terrace
PERTH WA 6000

Office Hours
8:00 am – 5:00 pm
Monday to Friday

www.osr.wa.gov.au

Enquiries:

(08) 9262 1113
1300 368 364 (country callers only)

Fax
(08) 9226 0841

Web Enquiry: www.osr.wa.gov.au/OnlineDuties

The information contained within this publication should be used only as a guide. If you have any questions regarding your liability or require more detailed information, please contact OSR using the details provided above.