



Stamp Duty Lodgement Form

IMPORTANT:

- Under the *Taxation Administration Act* all known facts and circumstances affecting the tax liability must be fully and truly disclosed when lodging the document for assessment of duty. Failure to do so is an offence for which a maximum penalty of 100 penalty units is provided (currently \$11 000).
- You must complete all applicable sections of this form, including the 'estimated duty payable' in Section 2 for all documents.
- Retain this copy for your information and presentation to the TRO when collecting documents. Quote the lodgement number (see top right hand corner) when making enquiries.

Lodgement Number	
Assessed	Checked

SECTION 1 LODGEMENT PARTY DETAILS

Lodging party:	<input type="text"/>	Your reference:	<input type="text"/>
Postal address:	<input type="text"/>	Telephone:	<input type="text"/>
	<input type="text"/>	Facsimile:	<input type="text"/>
Contact person:	<input type="text"/>	Email address:	<input type="text"/>

SECTION 2 DETAILS OF DOCUMENTS (Refer to 'instructions to lodging parties' overleaf)

Date of execution	Date agreement became unconditional	Conditional agreement code	Name of parties	Dutiable value	Number of copies	Estimated duty payable (including copies)

SECTION 3 COMPLETE IF AN ACQUISITION OF DUTIABLE PROPERTY

- To your knowledge, is any seller (vendor) of the property related (see over) to any buyer (purchaser)? yes no
- To your knowledge, is the property being sold for less than its full value? yes no
- To your knowledge, are there any other instruments or arrangements under which other dutiable property was or will be acquired as part of this transaction? yes no
- Does the instrument provide an apportionment of the consideration to the property acquired? yes no

If you answered 'no' to question 4, complete the apportionment schedule on the back page.

<input type="text"/>	<input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
Name of person completing form (please print)	Signature	Date

PRIVACY STATEMENT

You are required by law to provide all information to enable stamp duty to be assessed on a document or transaction. It is an offence under the *Taxation Administration Act* to provide information that you know is false or misleading (maximum penalty 400 penalty units - currently \$44 000). The information may be communicated to persons authorised under the Act. You may review or correct any personal information provided by contacting the Territory Revenue Office.

Instructions to lodging parties

LODGEMENT AND PAYMENT PERIODS

As a general rule, documents must be lodged with the Territory Revenue Office (TRO) and the duty paid within 60 days of the date of first execution otherwise interest and penalty tax may apply.

In certain circumstances, extensions apply to conditional agreements. For further details, refer to Commissioner's Guideline CG-SD-002: *Eligible conditional agreements – extension of time to lodge instrument and pay duty*, which can be accessed from TRO's website at www.revenue.nt.gov.au.

TRO does not provide an immediate assessment service unless it can be demonstrated that stamping is required as a matter of urgency or for a non-regular customer. Providing all information is submitted with the document, the TRO will issue an assessment within five (5) working days of lodgement in 90 per cent of cases.

REQUIREMENT FOR FULL AND TRUE DISCLOSURE

It is a requirement under the *Taxation Administration Act* for all known facts and circumstances that affect the liability of a document to be fully and truly disclosed when lodging the document for assessment of duty. Failure to do so is an offence for which a maximum penalty of 100 penalty units is provided (currently \$11 000).

The Stamp Duty Lodgement Guide provides examples of the information required by TRO to assess most classes of documents. This information together with any other information relevant to assessing the duty payable must be provided when lodging a document for assessment. The Guide can be accessed from the TRO's web site (www.revenue.nt.gov.au).

DETAILS OF DOCUMENTS (SECTION 2)

Date of execution: the date the document was signed or exchanged.

Date agreement became unconditional: the date upon which all relevant conditions to the agreement are satisfied. As detailed in the Commissioner's Guideline referred to above (CG-SD-002), extensions apply for certain **conditional agreements**. To claim the extension, the date the agreement became unconditional must be inserted in column two (2) of Section 2. If this information is not provided, duty must be paid within 60 days of the date of execution otherwise interest and penalty tax may apply.

Conditional agreement code: insert the relevant code: **GCA** for general conditional agreements, **OPA** for off-the-plan conditional agreements or **SCA** for subdivision conditional agreements.

Dutiable value: for a conveyance of dutiable property the dutiable value is the greater of the consideration payable or the unencumbered value of the property.

Number of copies: a duty of \$5.00 applies to each copy.

Estimated duty payable: the duty applicable to the dutiable value. Calculators are available on the TRO's website at www.revenue.nt.gov.au to assist with the calculation.

RELATIONSHIP OF PARTIES

Parties who are related or not otherwise dealing at 'arms length'. This includes, but is not limited to:

- parties who are related by blood, marriage, co-ownership or prior business relationship;
- related corporations, as defined in the *Corporations Act*;
- partners in a partnership;
- participants in the same joint venture;
- trustees of trusts which have common beneficiaries; and
- joint owners of property.

APPORTIONMENT SCHEDULE

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Dutiable property:

- Land and leases (including buildings and fixtures thereon): _____
- Mining tenements (including information, buildings and fixtures thereon): _____
- Goodwill of a business, intellectual property rights, statutory licences: _____
- Option to purchase dutiable property: _____
- Dutiable chattels (including plant and equipment): _____

Non-dutiable property:

- Stock in trade, livestock, materials for use in and goods under manufacture: _____
- Motor vehicles (only if registered or to be registered in the Northern Territory): _____
- Cash money or negotiable instruments: _____
- Property outside the Northern Territory: _____

OFFICE DETAILS

Level 4, Cavenagh House
38 Cavenagh Street, Darwin

Payments: 9:00am to 4:00pm (cash and cheques made payable to Receiver of Territory Monies only)

Lodgements: 9:00am to 4:00pm

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