



Northern
Territory
Government

CBR USER GUIDE

Territory Revenue Office

January 2012

Contents

1. Definitions	3
2. Introduction	7
3. The CBR program	8
4. Obligations of approved persons	9
4.1 Records to be kept by <i>approved persons</i>	9
4.2 Safeguarding stamps	9
4.3 Compliance program	9
5. Approved instruments	10
5.1 Approved	10
5.2 Not approved	10
6. Concession and rebate	12
6.1 Application form	12
6.2 Assessing an application	13
7. Assessing an approved instrument	14
7.1 Contract of sale	14
7.2 Transfer in conformity with a contract of sale	15
7.3 Transfer is the only <i>instrument</i> evidencing the sale	15
7.4 Deed	15
8.1 Log on/Log off	16
8.2 Duty Calculator	16
8. Entering data in CBR	16
8.3 <i>Conveyance</i> – contract of sale	17
8.4 <i>Conveyance</i> – transfer	19
8.5 <i>Conveyance</i> – ‘Buy out’ of <i>CEO (Housing)</i> share	20
8.6 Deed	20
9. Stamping of instruments	21
9.1 Original <i>instrument</i>	21
9.2 Copy	21
9.3 Transfer in conformity with a contract of sale	22
9.4 Contract with a <i>nominee</i> or trustee	22
9.5 Concession, Rebate and Exemption	22

10. Searching and Editing	24
10.1 Searching for existing transactions	24
10.2 Editing records	24
11. Collection of Duty	25
12. Create a return	25
13. Return lodgement	26
14. Reports	27
15. Underpayments	27
16. Overpayments	27
17. Refunds	28
18. Penalties	28
19. Security	29
19.1 New users	29
19.2 Deleting users	30
19.3 Passwords	30
20. Undertaking by Commissioner	31
21. Contact details	31

1. Definitions

Allowable period The *allowable period* is whichever of the following occurs first. A period of 60 days from the date of execution or exchange of contract, or in the case of an *eligible conditional agreement* the earliest of the following dates:

- 60 days after the date upon which all relevant conditions to the agreement are satisfied;
- 60 days from the date of the *conveyee* having the right to possession of the property, disregarding any deferment of the *conveyee's* right to possession due to the leasing of the property;
- the date specified under a written notice by the *Commissioner* to lodge the agreement;
- where the agreement is an *off-the-plan conditional agreement* or subdivision conditional agreement, 24 months after the date on which the agreement was first *executed*; or
- in all other cases (other than where the property is subject to a subsequent subsale or a *Conveyance* by direction of the *conveyee*), 12 months after the date on which the agreement was first executed.

Approved instrument An *instrument* that has been approved by the *Commissioner* for assessment and stamping under the *CBR* system (see [section 5](#) of this guide).

Approved person A person approved or required by the *Commissioner* to pay stamp duty on *instruments* by way of return.

CBR Means *Conveyance By Return*, the electronic program under which *approved persons* assess stamp duty on *approved instruments* and submit monthly returns to the *Commissioner*.

CEO (Housing) Means the Chief Executive Officer (Housing).

Commissioner Means the Commissioner of Territory Revenue as set out in the definition of '*Commissioner*' in section 3(1) of the *Taxation Administration Act*.

Conveyance Includes the grant of property (but not the grant of a lease other than a Convertible Crown lease or the grant of a patent), the transfer or assignment of property; the vesting of property in, or the accrual of property to a person, the foreclosure of a mortgagor's equity of redemption in mortgaged property, an agreement to make a *conveyance*, a transaction that is taken to be, or treated as, a *conveyance* under the *Stamp Duty Act*, an *instrument* effecting or evidencing a *conveyance* (including a decree, judgment or order of a court) and an *instrument*, agreement, transaction or arrangement that would operate as a *conveyance* but for a statutory condition requiring Ministerial approval or registration.

Conveyee Means a person to whom property is granted, transferred or assigned, in whom property is vested, or to whom property accrues under a *Conveyance*.

- Dutiable Property**
- *Land*;
 - The goodwill of a business undertaking carried on or to be carried on in the Territory, or in the Territory and elsewhere, including any restraint of trade arrangement which, in the opinion of the *Commissioner*, enhances or is likely to enhance the value of the business;
 - A right to use in the Territory a business name, trading name or trade mark that is used in connection with such a business undertaking;
 - A right to use in the Territory a thing, system or process that is used in connection with such a business undertaking and is the subject of a patent, a registered design or copyright, or a right to use an adaptation or modification of such a thing, system or process;
 - A right to use in the Territory information or technical knowledge connected with such a business undertaking;
 - A patent, a registered design or a copyright;
 - A statutory licence or permission (Territory or Commonwealth) used in or in connection with such a business undertaking, including a licence or permission surrendered or relinquished or for which an application for renewal is not made and the licence or permission, or a similar licence or permission, is given, granted or issued to another person where, in the opinion of the *Commissioner*, the giving, grant or issue amounts to or has the same effect as a transfer of the licence or permission;
 - An option to purchase *dutiable property* or an interest in *dutiable property*;
 - Chattels, if part of a transaction in which other *dutiable property* is conveyed, acquired or created or the beneficial ownership is changed, other than:
 - goods, wares or merchandise that are stock-in-trade;
 - materials held for use in manufacture;
 - goods under manufacture;
 - livestock;
 - any motor vehicle in respect of which a motor vehicle certificate of registration is or will, in the opinion of the *Commissioner*, be issued to the *conveyee*;
 - cash or money in an account at call; or
 - negotiable instruments, and money on deposit with any person; and
 - includes an estate or interest (which may be a partnership interest) in *dutiable property*.

Eligible conditional agreement Has the same meaning as that given to it in Commissioner's Guideline [CG-SD-002: Eligible conditional agreements – extension of time to lodge instrument and pay duty](#).

<i>Execute</i>	In relation to an <i>instrument</i> , means sign the <i>instrument</i> and, if the <i>instrument</i> is under seal, sign and seal the <i>instrument</i> .
<i>First Home Owner Concession</i>	A stamp duty concession is available for eligible applicants. The maximum amount of the concession is stated in the application form which is available on TRO's website at www.revenue.nt.gov.au .
<i>Instrument</i>	A contract of sale, a transfer of <i>land</i> and a deed.
<i>Land</i>	Means <i>land</i> in the Territory and includes: <ul style="list-style-type: none"> • an estate or interest in <i>land</i>; and • a lease of <i>land</i> or mining tenement (or an interest in a lease of <i>land</i> or mining tenement); and • a fixture to <i>land</i> (including a tenant's fixture or a fixture associated with mining operations conducted, or formerly conducted, on the <i>land</i>).
<i>Nominee</i>	The person to whom the property is being transferred where the contract has been signed by an agent, on behalf of this person, and this person is named in the contract as the purchaser.
<i>Off-the-plan conditional agreement</i>	Has the same meaning as that given to it in Commissioner's Guideline CG-SD-002 : <i>Eligible conditional agreements extension of time to lodge instrument and pay duty</i> .
<i>Original instrument</i>	The <i>instrument</i> which bears the duty (not a copy).
<i>Principal place of residence rebate</i>	A stamp duty rebate is available for eligible applicants. The maximum amount of the rebate is stated in the application form which is available on TRO's website at www.revenue.nt.gov.au .

Related For the purpose of this guide includes:

- *Related* by blood, marriage (including de facto relationships), or co-ownership (such as by partnership or joint venture).
- *Related* corporations as defined in the *Corporations Act*.
- *Related* natural person and corporation – by virtue of the fact that one is a director or secretary or other officer (as defined in the Corporations Law) of the other, or holds shares or units or some other interest in the other.
- *Related* corporation and trustee – if the corporation, shareholder, director or secretary of the corporation is a beneficiary of the trust, or a *related* corporation is a beneficiary (whether contingently entitled or not).
- *Related* trustees – if there are one or more beneficiaries common to the trusts (whether contingently entitled or not).
- *Related* natural person and trustee – if the person/s is/are a beneficiary/ies under the trust (whether contingently entitled or not).
- *Related* by prior or current business relationship (including that of landlord and tenant).

SDA Means the *Stamp Duty Act*.

Senior, Pensioner and Carer Concession A stamp duty concession is available for eligible applicants. The maximum amount of the concession is stated in the application form which is available on TRO's website at www.revenue.nt.gov.au.

TAA Means the *Taxation Administration Act*.

TRO Means the Territory Revenue Office.

Vendor Means the conveyer (or seller) of the property.

2. Introduction

The *Conveyance by Return (CBR)* scheme is an approved special tax return arrangement under section 49 of the *Taxation Administration Act*. Subject to the terms and conditions detailed in this guide, *CBR* allows *approved persons* to effectively and accurately calculate stamp duty on *approved instruments*. These *instruments* can then be stamped and the duty payable remitted to the *Commissioner* by way of a monthly return.

This guide is designed to assist *approved persons* in satisfying the requirements of *CBR*. The information provided is based on legislation in force as at 4 May 2010¹ and covers:

- The type of *instruments* that are *approved instruments* and provides guidance on how to determine whether an *instrument* is an *approved instrument*;
- How *approved instruments* are to be stamped;
- The record keeping requirements for *approved persons*;
- The process for collection and payment of duty; and
- The penalties for failing to comply with *CBR* requirements.

Upon determining that an *instrument* is an *approved instrument*, full details are to be entered on *CBR*. For step-by-step instructions on using the program see [section 8](#) of this guide.

¹ Care has been taken to ensure that the information contained in this guide is accurate however readers are advised to check the *Stamp Duty Act* and *Taxation Administration Act*, both of which can be found under the heading 'Legislation' on TRO's website at www.revenue.nt.gov.au

3. The CBR program

The *CBR* program automatically:

- allocates an *instrument* number;
- determines the amount of duty payable on an *approved instrument*; and
- maintains an electronic register of assessed *instruments*. Relevant information provided by *CBR* must then be transposed onto the *approved instrument*.

The following process should be used when assessing *instruments* through *CBR*:

- Enter the details of the *approved instrument* into *CBR*. This will calculate the amount of stamp duty to be applied to that *instrument* and record data relevant to the transaction.
- Stamp and endorse the *approved instrument* with the required details (see [section 9](#) for examples of stamping).

At the end of each return period you will be required to extract a data file from the system which contains a schedule of all *instruments* stamped in the specified return period. This information must then be forwarded to *TRO* via email to ntrevenue.ntt@nt.gov.au.

4. Obligations of approved persons

4.1 Records to be kept by approved persons

Approved persons must retain a copy of all stamped *instruments* and sufficient records to show for audit purposes that the correct stamp duty has been accounted for by return on all *approved instruments* held or processed by them.

Such records must be kept for a period of five (5) years. The five-year period shall commence from the last date in the month to which the return relates.

For the purpose of keeping sufficient records, the *approved person* must keep original copies of all relevant declarations and forms (including but not limited to original copies of the fully completed application form for the *First Home Owner Concession* (FHOC), the *Senior, Pensioner and Carer Concession* (SPCC) and the *Principal Place of Residence Rebate* (PPRR) and any evidence required to support the application.

4.2 Safeguarding stamps

The *approved person* is responsible for the security of the stamps provided by the *Commissioner*.

4.3 Compliance program

TRO recognises that there are risks and the potential for error (either intentional or not) associated with any scheme such as *CBR*. Accordingly, it is necessary to have an appropriate compliance program in place to review transactions being processed and documentation held by *approved persons* from time to time to ensure that they are acting within the parameters of the scheme.

Audits are conducted by experienced *TRO* officers and, in addition to the 'compliance' factor, provide an additional opportunity for *approved persons* to raise issues or concerns with the *CBR* system or *TRO* in general.

5. Approved instruments

Under *CBR*, *approved persons* are authorised to assess and stamp *approved instruments*. This section provides details of:

- what *instruments* are approved;
- those that are not approved;
- guidance on how to determine what category an *instrument* fits into; and
- the information that must be contained within the *instrument* or obtained prior to an *instrument* being processed.

Any *instrument* that is not an *approved instrument* can not be processed under *CBR* and must be submitted to the *Commissioner* for assessment.

5.1 Approved

A contract of sale or transfer of *land* where the purchase price is equivalent to the unencumbered value and the contract of sale or transfer is one of the following:

- A single *conveyance* of residential property between parties who are not *related*.
- A single *conveyance* of commercial property between parties who are not *related* where there is no associated *conveyance* of business property (ie: the *conveyance* does not involve a sale of business).
- A single *conveyance* to *nominees* pursuant to a contract of sale where the *nominees* are specified in the contract.
- The 'buy out' of a share owned by *CEO (Housing)*, where the interest held by *CEO (Housing)* is being acquired by the other owner(s) already noted on the title, and nobody else is gaining an interest in the property.
- Deeds of a type specifically approved by the *Commissioner* may be stamped through *CBR*. Please contact *TRO* for further details.

5.2 Not approved

- Any *conveyance* that conveys property other than *land*.
- Any *conveyance* where the transferor (*vendor*) and transferee (purchaser) are *related* parties.
- Any *conveyance* where the transferee (purchaser) assumes any liability, such as a mortgage liability.
- Any *conveyance* that is part of a transaction or series of transactions or where there is more than one *conveyance* (contract or transfer), *executed* within 12 months, between the same parties.

- Any contract and subsequent transfer where the purchaser under the contract and the transferee in the subsequent transfer differs except where the transferee has been named as a *nominee* under the contract.
- Any *conveyance* where the total consideration expressed in the contract or transfer does not reflect the full unencumbered value of the property.
- Any transaction where all or part of the consideration is not payable by money, except where the full amount of consideration has been expressed in the contract in money terms.
- Any transaction that amounts to an option agreement or any *conveyance* that results from an option agreement.
- Where exemptions or concessions other than the FHOC under section 89, SPCC under section 89A, or PPRR under section 90 of the *SDA* are being claimed.
- Any contract involving multiple purchasers where there is a variation in the subsequent transfer *instrument* of the share or interest being purchased/acquired.
- Any contract with a provision for the *conveyance* of other property or lease of the property being transferred, such as one of the following.
 - The purchaser will transfer a parcel of *land* to the *vendor* as part satisfaction of the purchase price.
 - The *vendor* allows the purchaser to occupy the property (for a fee) prior to settlement unless the property is residential property.
 - The purchaser agrees to lease the property back to the *vendor*.
- All deeds not specifically approved by the *Commissioner*.

6. Concession and rebate

There are three types of concessions which *approved persons* can process through *CBR*. These are:

- *First Home Owners Concession* (FHOC);
- *Senior, Pensioner and Carer Concession* (SPCC); and
- *Principal Place of Residence Rebate* (PPRR).

None of the concessions are means tested, however the FHOC and SPCC are not available where the unencumbered value of, or consideration paid for a home or *land* on which a home is to be built, exceed particular thresholds.

Information relating to each of these schemes, including current and previous rates and eligibility thresholds, is available in the guide to the respective application and on the *TRO* website at www.revenue.nt.gov.au.

Note: If an applicant for a concession processed by an *approved person* is later found to be ineligible to have received it, the *approved person* will be absolved from any responsibility provided they retained a fully completed application form (which indicated the applicants eligibility) and all relevant supporting documentation, and they were unaware at the time of processing the application that the applicant(s) were ineligible.

6.1 Application form

The relevant application form must be fully completed and signed by all *conveyee's* (excluding *CEO (Housing)* if applicable). Where the application relates to the FHOC and an applicant has a spouse or a de facto partner (including same sex partner) who is not purchasing an interest in the property, the spouse or de facto partner must complete section 6 of the application form.

6.2 Assessing an application

Applicant eligibility

To be eligible for the concession or rebate, the applicant's responses to the eligibility questions in section 1 of the application form must fall within the shaded boxes. If any answers fall within an unshaded box it generally means the applicant is ineligible.

If you are uncertain about any aspect of an applicant's eligibility, you should contact *TRO*.

Note: The *Commissioner* does have discretion to exempt or vary compliance with some (but not all) of the eligibility criteria. For further details please refer to the guide to the respective application form, or Commissioners Guideline [CG-HI-003: Commissioner's discretion to exempt or vary compliance with the eligibility criteria](#). The guideline is available on the *TRO* website at www.revenue.nt.gov.au.

6.2.1 Supporting documentation to be retained on file

The supporting evidence required varies depending on the type of concession or rebate being claimed and is detailed in the guide to each respective application. A supporting documentation checklist is also provided at the back of the application form. You should work through this checklist ensuring you tick off each item as you evidence it. If you have any questions pertaining to requirements, you should contact *TRO* prior to processing the application.

6.2.2 Information to be provided to the applicant

The applicants are to retain the guide to the application and are to be provided with the relevant home incentive Information Sheet outlining the conditions on which their application was approved. Supplies of the home incentive Information Sheets can be printed through the 'Reports' function in *CBR* or collected from *TRO*.

CBR automatically assesses the amount of stamp duty payable and the amount of the reduction once all the relevant details have been entered.

7. Assessing an approved instrument

7.1 Contract of sale

Prior to assessing a contract of sale you must ensure:

- The contract has been dated and is within the *allowable period*.
- The contract includes:
 - The names of the parties (Buyer and Seller);
 - The purchase price; and
 - The property details including volume and folio numbers, the legal description (Location and Lot/section Number), plan number and unit number (if applicable).
- If there has been a correction to any of the above in the contract it must be initialled by the *approved person* to show that the correction was made prior to stamping.
- The contract has been *executed* by the *Vendor* (if completed by way of exchange of contracts) or the *Vendor* and Purchaser (if not completed by way of exchange).
- If the contract has been *executed* for any party under a letter of authority, ensure that the contract has been signed in accordance with the letter of authority.
- Are there any special conditions? If so, consider the following:
 - If the special conditions have the effect of increasing the purchase price then the contract is to be assessed on the increased price.
 - If the special conditions have no effect on, or decrease the purchase price, then the contract is to be assessed on the purchase price without the decrease.
 - If there is a special condition which links the completion of this contract to the completion of one or more other contracts you are unable to stamp the contract on *CBR*. The *instrument* must be lodged with *TRO*.

If all of these checks have been satisfied the contract details can be entered in *CBR* by following the steps at section 8 of this guide.

7.2 Transfer in conformity with a contract of sale

Prior to assessing a transfer in conformity with a contract of sale you must ensure:

- That the transfer has been dated and is within the *allowable period*.
- That the following details are the same as on the contract;
 - The names of the *Vendor* and Purchaser.
 - The proportion of the property being transferred to each of the purchasers (if indicated on the contract).
 - The purchase price.
 - The property details including the legal description (Location and Lot/ section Number), plan number and unit number (if applicable). Note that the volume and folio often change however you must be satisfied that they relate to the same property as those in the contract.
 - Any corrections made to the items listed above must be initialled by the *approved person* to show that the correction was made prior to stamping.
 - That the *instrument* has been fully *executed* (refer to notes on the reverse of the transfer document).

If all of these checks have been satisfied the contract details can be entered in *CBR* by following the steps at [section 8](#) of this guide.

7.3 Transfer is the only *instrument* evidencing the sale

Where a transfer is the only *instrument* evidencing the sale (ie: no contract of sale) you must take extra care to ensure that there is no pre-existing relationship between the *Vendor* and Purchaser. It is unusual for *unrelated* parties not to have a contract of sale that documents the conditions of sale and protects the parties rights during the *conveyance* process.

If it is determined that the parties are *related* the *instrument* must be lodged with *TRO* for assessment. If not, you are able to proceed with the assessment through *CBR* once satisfied that the transfer has been fully completed and *executed* and that it is within the *allowable period*.

7.4 Deed

Prior to assessing a deed in *CBR* you must ensure that the deed is of a type approved by *TRO* and that the date is within the *allowable period*.

8. Entering data in CBR

8.1 Log on/ Log off

Sign On

1. Click on the 'Start' button located on the task bar. Highlight 'Programs', 'CBR', and select 'CBR' by clicking on it.
2. The log on screen appears.
3. Enter your account name and password and click 'OK'.

Note: If you get a message advising that you have entered an invalid account name or password, click 'OK' and enter the correct account name or password.

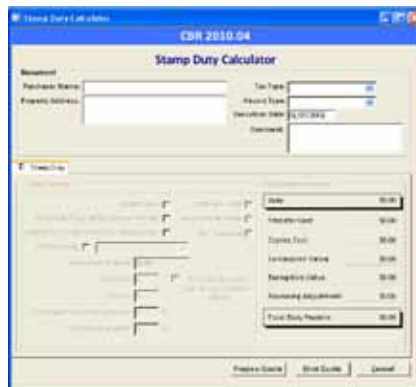
4. The main menu appears.
5. You are now logged on to the program.

Exit

1. From the main menu, click on 'Exit'.
2. You will be asked if you are sure you wish to exit the program.
3. Click 'Yes' to exit the program.
4. You will now be logged off.
5. Click 'No' if you wish to continue processing.

8.2 Duty Calculator

The duty calculator enables you to calculate the duty on a conveyance and to print a personalised quote for your client.



1. On the main menu click on the 'Stamp Duty Calculator' tab.
2. Your cursor will be positioned at the 'Purchaser Name' field. Enter the names of the purchaser(s) or the parties to the Deed then tab to the 'Property Address' field.
3. Enter the address of the property (if a conveyance) then tab to the 'Tax Type' field.
4. Use the drop down box to select 'Conveyance' or 'Deed' depending on the type of document then tab to the 'Record Type' field.

5. If *Conveyance* was selected at Step 4, use the drop down box to select the relevant type of *instrument* then tab to the 'Execution Date' field.
6. Change the date to reflect the date of execution of the *instruments* then tab to the 'Comment' field.
7. Enter any relevant comments (these will appear on the quote).
8. You will then need to enter the details of the transaction by clicking on the check boxes (ie: vacant *land*, *Principal Place of Residence Rebate*, *Senior, Pensioner and Carer Concession*, *CEO (Housing)*) and completing the relevant data (ie; assessable value, transfer, copies, FHOC, CEO housing share).
9. Once complete click 'Preview Quote' to ensure all data appears correctly.
10. To Print, click 'Print Quote'.
11. You can then exit this screen by clicking 'Cancel'.

8.3 Conveyance – contract of sale

The data entry requirements for a *conveyance* will vary depending on the nature of the transaction, including whether *CEO (Housing)* is a party to the transaction and whether the purchasers are entitled to a concession or rebate. The instructions below will provide you with guidance on which fields to complete in each scenario.

1. Log in to *CBR*.
2. Select 'New Document'.
3. Click on the 'Tax Type' drop down box and select 'Conveyance'.
4. Click on the 'Record Type' drop down box and select the *instrument* type.
5. Tab to execution date and enter the date from the relevant *instrument*.
6. If the execution date is greater than 60 days from date of entry a box will appear asking whether the contract is a conditional contract as at the date of execution.
7. If the answer is 'No' you are unable to assess the *instrument* through *CBR* and it must be lodged with *TRO*. If the answer is 'Yes' you will need to click on the 'Condition Type' drop down box and select from the available options (refer to [CG-SD-002: Eligible conditional agreements – extension of time to lodge instrument and pay duty](#) for further information).
8. Tab to 'Unconditional Date' and enter the date the *instrument* became unconditional.

Note: If you are assessing an *instrument* on the basis it was a conditional agreement you must retain supporting documentation evidencing when it became unconditional. This information may be requested as part of *TRO*'s compliance program (refer to section 3 of this guide).

9. Tab to property details and complete from information contained in the relevant *instrument*.

10. Tab to 'Seller Details' and enter 'Company/surname' and 'ABN No/ Given name' as appropriate.
11. If more than one seller, repeat step 10 for each additional seller until all have been entered.
12. Enter your reference if applicable. This may make it easier for you to search on entered transactions should it be needed in future.
13. Click 'Save' and CBR will take you to the next step.
14. If the property is vacant *land*, click in the check box next to 'Vacant Land'.
15. If the purchaser is entitled to the PPRR or SPCC, click in the check box next to the relevant option (note: CBR will only allow one to be selected per transaction).
16. If *CEO (Housing)* is a party to the transaction click the relevant checkbox then make a selection from the drop down box next to it.
17. Enter the 'Assessable Value' of the *instruments* (refer [definitions](#) in this guide).
18. If assessing an *instrument* of transfer at the same time (in conformity with the contract of sale), enter the number of transfers in the field next to 'Transfers'.
19. If any duplicates of the contract of sale exist enter the number of copies in the field next to 'Copies'.
20. If the purchaser is entitled to the FHOC, click in the field next to this option and enter the percentage of the property they are purchasing (note that this will always be 100% unless purchasing with *CEO (Housing)* from a third party).
21. If purchasing with *CEO (Housing)* from a third party, enter the portion being acquired by *CEO (Housing)* in the field next to 'CEO Housing Share'.
22. CBR will calculate the duty payable based on the data you have entered. To display an example of how the *instrument* must be stamped click on 'Preview' then 'OK' once done (refer also to section 9 – stamping of *instruments*).
23. CBR will require you to enter details relating to the purchaser(s). The data required will depend on the nature of the concession or rebate claimed (if any).
24. Where no concession or rebate is claimed only the purchasers surname(s) and given name(s) (or company name and ABN) is required.
25. Additional purchasers can be added by clicking the 'New' button on the left hand side of the screen.

26. Where a concession or rebate is claimed, click on the drop down box next to 'Concession/Exemption scheme' and select the relevant option.
27. Where a FHOC is being claimed the following additional information is required:
 - a. Date of birth;
 - b. Place of birth; and
 - c. Other state in which the applicant(s) have resided.

Note: If an applicant for the FHOC has a spouse, the spouse details must also be entered as if they were a purchaser regardless of whether they are a party to the transaction. If they are not a party to the transaction a comment to this effect must be entered in the comment field (eg. this person is a spouse of X, not a party to the transaction).

28. Once the purchaser and concession/rebate details have been added you can again elect to preview the stamping requirements (refer also to section 9 – Stamping of *instruments*);
29. Once the entry has been finalised click on 'OK'.
30. The data entry for this *instrument* is now complete.

8.4 Conveyance – transfer

1. Log in to *CBR*.
2. Select 'New Document'.
3. Click on the 'Tax Type' drop down box and select 'Conveyance'.
4. Click on the 'Record Type' drop down box and select 'Transfer'.
5. To process a transfer where no contract of sale has been *executed* refer to steps 5 to 30 under [section 8.3](#) of this guide.
6. 'Tab' to 'Execution Date' and enter the date the transfer was *executed*.
7. Click on the 'Reference Doc' field and enter the 'Assessment No' under which the contract of sale was entered.
8. Click on the 'Save' button and the property and seller details (entered when the contract was assessed) will appear.
9. Click on the 'Save' button again and the 'Stamp Duty' screen will appear;
10. Click on the check box next to 'Transfer does not use this assessable value'.
11. 'Tab' to 'Transfers' box and enter the number of transfers to be stamped.

Click 'OK' to finalise the transfer (refer to [section 9](#) – stamping of *instruments*).

8.5 Conveyance – ‘Buy out’ of CEO (Housing) share

Where a person owns an interest in property in shares with *CEO (Housing)* under the HOMESTART NT Shared Equity scheme (previously Home North), and subsequently acquires the interest held by *CEO (Housing)*, the transaction under which the second share is required can be assessed through *CBR* under the following conditions:

- The person acquiring the interest from *CEO (Housing)* is one and the same as already noted on the title; and
- No other person gains an interest in the property under the same transaction; and
- The assessable value is equal to that noted in the letter from HOMESTART NT.

Where these conditions are met the *instrument* of transfer can be assessed following the steps under [section 8.3](#) of this guide.

8.6 Deed

1. Log in to *CBR*.
2. Select ‘New Document’.
3. Click on the ‘Tax Type’ drop down box and select ‘Deed’.
4. ‘Tab’ to ‘Execution Date’ and enter the date the deed was *executed*.

Note: If the execution date is earlier than 60 days prior to the date of input the documents must be lodged with *TRO* for assessment.

5. ‘Tab’ to the ‘Seller Details’ fields and enter the names of the parties to the Deed.
6. To enter an additional party, press the ‘Tab’ key and a new line will appear. Repeat this process to add additional parties.
7. Enter your reference if applicable. This may make it easier for you to search on entered transactions should it be needed in future.
8. Click on the ‘Save’ button to continue and a screen will appear for you to enter the number of copies. If there are no copies, enter ‘0’ in this field.
9. Once you have finished entering the copies, click on the ‘Preview’ button.
10. This screen will show you how to complete the stamp on the documents (refer also to [section 9](#) – Stamping of *instruments*).

9. Stamping of instruments

Each *instrument* entered into *CBR* must be stamped with the rubber stamp provided for this purpose. The stamp must be placed in the top right hand corner of the *instrument* and be completed and signed by the *approved person*.

Examples of the types of endorsements are shown below and are also viewable through the 'Preview' function when entering an *instrument* on *CBR*.

9.1 Original instrument

The *original instrument* bears the original duty, for example, the contract of sale or transfer that is the only *instrument* which evidences the *conveyance* or the original deed. (See [example 9.5](#) where a FHOC or PPRR is granted).

NORTHERN TERRITORY STAMP DUTY Special tax return arrangements			
Registration and assessment numbers.	Reg.No. 123056 Assess.No. 471	22/05/10 Date Stamped	Date <i>instrument</i> stamped by the <i>approved person</i> .
Purchase price.	Consideration/rent \$500 000.00	Concession/exemption \$Nil	Amount of concession or rebate granted under section 89, 89A or 90 and/or exemption under schedule 2 of the <i>Stamp Duty Act</i> . Refer to 9.5 of this section.
Signature of <i>approved person</i> completing the stamping details.	Signature	\$23 928.60 Duty paid	Amount of duty paid after the deduction of any applicable concession or exemption.

9.2 Copy

A copy is an *executed copy* of an *original instrument* that has been stamped. Each copy must bear endorsements that link it to the original. The duty paid box records the stamp duty figure for the copy (\$5.00) which is suffixed by the letter 'C' and also records the stamp duty paid on the *original instrument* which is suffixed by the letters 'O/S'.

NORTHERN TERRITORY STAMP DUTY Special tax return arrangements		
Reg.No. 123056 Assess.No. 471	22/05/10 Date Stamped	
Consideration/rent \$500 000.00	Concession/exemption \$Nil	
Signature	\$5.00 \$23 928.60 Duty paid	C O/S

C = Copy
O/S = Original Stamped

9.3 Transfer in conformity with a contract of sale

Transfers stamped in conformity with a contract of sale must bear endorsements that link it to the original stamped contract of sale. The duty paid box records the transfer stamp duty figure (\$5.00) which is suffixed by the letter 'T' and also records the stamp duty paid on the *original instrument* which is suffixed by the letters 'O/S'.

NORTHERN TERRITORY STAMP DUTY Special tax return arrangements		
Reg.No. 123056 Assess.No. 471	22/05/10 Date Stamped	
Consideration/rent \$500 000.00	Concession/exemption \$Nil	
Signature	\$5.00 \$23 928.60 Duty paid	T O/S

T = Transfer
O/S = Original Stamped

9.4 Contract with a nominee or trustee

If a contract of sale contains a *nominee* or trustee, and the *nominee* or trustee of the trust is named in the agreement, the letters 'N' for *nominee* or 'TR' for trustee should be placed in the duty paid box.

If a *nominee* or the trust for which the trustee is acting is not named in the agreement, you do not have authority to stamp the *instrument*. It must be lodged with *TRO* for assessment.

NORTHERN TERRITORY STAMP DUTY Special tax return arrangements		
Reg.No. 123056 Assess.No. 471	22/05/10 Date Stamped	
Consideration/rent \$500 000.00	Concession/exemption \$Nil	
Signature	\$ \$23 928.60 Duty paid	N/TR

N or TR = Property being purchased by *nominee* or trustee.

9.5 Concession, Rebate and Exemption

In addition to the duty payable, the *instrument* is to be endorsed with the amount of the FHOC, SPCC or PPRR. The amount of the concession or rebate must appear in the concession/exemption box and be suffixed by the letters 'S. 89' for the FHOC, 'S.89A' for the SPCC, or 'S.90' for the PPRR, and the amount of duty paid appears in the duty paid box. Refer to example 1 below.

Where the *CEO (Housing)* is a purchaser under the *instrument*, the amount of its exemption is to be added to the amount of the concession/ rebate and entered in the concession/exemption box. The suffix relevant to the concession/rebate is to be followed by the letters '1.1' (refer to [example 2](#)).

Example 1

NORTHERN TERRITORY STAMP DUTY Special tax return arrangements		
Reg.No. 123056 Assess.No. 471	10/05/10 Date Stamped	
Consideration/rent	Concession/exemption	
\$600 000.00	\$26 730.00	S.89
Signature	\$5.00 \$2970.00 Duty paid	T O/S

S.89 – Indicates FHOc

T = Transfer
O/S = Original Stamped

Example 2

NORTHERN TERRITORY STAMP DUTY Special tax return arrangements		
Reg.No. 123056 Assess.No. 471	10/05/10 Date Stamped	
Consideration/rent	Concession/exemption	
\$400 000.00	\$3 500.00	S.90/I.1
Signature	\$5.00 \$13 014.30 Duty paid	T O/S

S.90 – Indicates PPRR
I.1 indicated an exemption
under item 1 of schedule 2 of
the SDA (CEO's share)

T = Transfer
O/S = Original Stamped

10. Searching and Editing

10.1 Searching for existing transactions

Most fields in *CBR* can be edited to correct data input errors if detected after entering by searching for and updating the relevant record. The instructions below will provide guidance on each of these functions.

1. Log in to *CBR*.
2. Select 'Search Documents'.
3. Enter the criteria you wish to search on in the top half of the screen then click 'Search'.
4. The results will appear in the bottom half of the screen.
5. Double click on the records you wish to view.

10.2 Editing records

Note: You should not update any records in *CBR* where the data has already been provided to *TRO* as part of a monthly return. Any changes to these records must be submitted in writing to *TRO*.

You cannot update the Record type, execution date, date contract became unconditional, or original input date.

1. Search on the record you wish to edit (see [10.1 above](#)).
2. Double click on the assessment that you require and you will be taken to the 'Update Document' screen.
3. Click on the tab that contains the information you wish to edit.
4. Overtyping the existing record with the new data.
5. Click 'OK'.
6. The document has now been updated.

Once a document has been assessed you will be unable to reverse or delete it. If a document is stamped in error or entered twice, contact the *TRO* for assistance.

11. Collection of Duty

Duty is to be collected by the *approved person* and deposited into their trust account prior to an *instrument* being stamped.

An *instrument* must not be stamped if the duty has not been collected. An *instrument* may be stamped even though settlement has not occurred.

12. Create a return

The return must be lodged within a period of 15 days after the end of the month to which the return relates.

1. From the main menu, select 'Create Monthly Return'.
2. 'Tab' to the 'Date From' field. Enter the date that the return is to start reporting from. This field automatically defaults to the day after the last return was printed. If it is correct, continue on.
3. 'Tab' to the 'Date To' field. Enter the last date that the return is to include. This date automatically defaults to the current date.
4. If you wish, you can view the return on your screen prior to printing. Click on the box 'Return Report as Preview'. If you don't click on this box, the return will print automatically.
5. Select the directory to which you want to save the return data.
6. Click on the 'Extract' button.
7. The program will create a return and download the data that relates to the return which will be saved at the location specified in step 5.
8. Email the data file and return to the *TRO* and remit payment in accordance with [section 13](#) – Return lodgement.

13. Return lodgement

An *approved person* must, within a period of 15 days after the end of the month to which the return relates, lodge a return in an approved form and pay duty the relevant duty to *TRO*.

Each monthly return can be electronically lodged with the *Commissioner* via email to ntrevenue.ntt@nt.gov.au.

If no *instruments* are stamped during a return period a nil return must be lodged. This can be in the form of an email to the abovementioned email address.

The payment for each return period shall total the amount of duty payable in respect of each individual *instrument* or transaction to which that return relates.

Payment can be made by:

- a cheque drawn on a trust account of the *approved person*;
- a bank cheque or similar cheque of a recognised building society or credit union; or
- by electronic funds transfer (EFT). To pay by EFT, simply identify the payment with your personal identification number (PIN), which is made up of your registration number, the code 'CBR' and the month to which the payment relates, eg if your registration number is 123456 and the payment is for January 2012, your PIN for that month would be 123456CBR0112.
- The only thing that changes each month is the last four digits; therefore your payment for February 2012 would be 123456CBR0212. Using the PIN, transmit the payment to:

Bank	National Australia Bank
BSB	085-933
Account No.	187 960 174
Account title	NTT Territory Revenue Office

14. Reports

The report function in *CBR* will allow *approved persons* to create reports of transactions they have assessed through *CBR*, and to print home incentive information sheets for applicants. The instructions below provide guidance on extracting reports from *CBR*.

1. From the main menu, click on 'Reports'.
2. Click on the report you wish to print (eg. 'Document Summary (Conveyances)').
3. If the report relates to a 'document summary', enter the date range you wish to report on.
4. If you wish, you can view the report on your screen prior to printing. To do this, click on the 'Preview' box.
5. To print the report, click on the 'Print' button on the toolbar at the top of the screen.
6. If you do not wish to view the report, click on the 'Print' box.
7. Click 'OK' to exit report menu.

15. Underpayments

The liability to pay duty in relation to a *conveyance* remains with the *conveyee* under the *SDA*. In addition, if a *conveyee* incorrectly or fraudulently claims a concession or rebate, this will be recovered from the *conveyee*.

However, where duty is underpaid in relation to a return lodged by an *approved person*, or payment of a return is received late, the *TAA* provides for interest to be levied against *approved persons* (see 'Penalties' below). Furthermore, continued failure to comply with the conditions of the scheme may result in cancellation of your registration as an *approved person*.

16. Overpayments

No deductions are to be made from duty totals on returns of *approved persons*. Any claims for duty overpaid must be made by application in writing to the *Commissioner*.

17. Refunds

If a transaction is processed in *CBR* but does not proceed an application for refund may be submitted to *TRO*. Original stamped *instruments* (including all duplicates and transfers) must be lodged with *TRO* and be accompanied by the relevant form ([F-SD-014: Refund or remission of stamp duty on cancelled conveyance](#)) along with any evidence necessary to support the claim.

18. Penalties

An *approved person* may be subject to penalties as follows:

- Interest where an *approved person* fails to pay duty when it is due for payment. The rate comprises a premium rate of 8 per cent and a market rate which is reviewed annually. For details of the current interest rate, refer to *TRO*'s website at www.revenue.nt.gov.au.
- A penalty of up to 100 penalty units if an *approved person* is found guilty of failing to lodge a return. For details on current penalty unit values, please refer to *TRO*'s website at www.revenue.nt.gov.au.
- A penalty of up to 400 penalty units if an *approved person* is found guilty of lodging with the *Commissioner* a return that you know is misleading in a material particular. For details on current penalty unit values, please refer to *TRO*'s website at www.revenue.nt.gov.au.
- The *Commissioner* may revoke the authority of an *approved person* to stamp *instruments* by return.

19. Security

19.1 New users

Note: New users can be added by using a different sign-on. To do this, log off *CBR* and log back in again using the install user and password, which will be provided to you.

1. Sign on, the user name is 'Install'.
2. Select 'Accounts'.
3. Click on the 'Add' button.

4. New User box will appear, enter in new user's login name (eg. Settlements, abc123).

5. Click 'OK'.
6. The new user has been added.

19.2 Deleting users

Approved persons are able to delete their own staff user IDs if required. As with adding new users, you are required to log off *CBR* and log back in again using the user name 'Install' and relevant password.

1. Log on as advised, the user name is 'Install'.
2. Select 'Accounts'.
3. Select the user name you wish to delete by clicking on it.
4. Click on the 'Delete' button.
5. You will be asked to confirm if you really want to delete this user.
6. Click 'OK'.
7. The user has now been deleted.

19.3 Passwords

Note: *Approved persons* are able to change staff passwords as required using the following instructions.

Changing your own password

1. Log on with your own user name.
2. Select 'Accounts'.
3. Select your user name in the box that lists users by clicking on it.
4. Click onto 'New Password' and enter the new password.
5. 'Tab' to 'Retype Password' and re-enter the password.
6. Click 'Set Password'.

Changing other user's password

1. Log on with the user name is 'Install'.
2. Select 'Accounts'.
3. Select the user name by clicking on it.
4. Click onto 'New Password' and enter the new password.
5. 'Tab' to 'Retype Password' and re-enter the password.
6. Click 'Set Password'.
7. You will receive a message advising that the password has been changed.

20. Undertaking by Commissioner

The *SDA* provides that any *instrument* made during the month must be included in the return for that month. The *SDA* also provides that any *approved person* who fails to comply with this provision commits an offence against the *SDA*.

The *Commissioner* undertakes not to initiate any action for the offence if the *approved instruments* have been included in the *CBR* return in accordance with [section 13](#) of this Guide.

21. Contact details

For assistance with *CBR* please contact the *CBR* helpdesk:

CBR helpdesk: 1300 305 353

Technical Support: (08) 8999 7954

Forms and publications mentioned in this guide can be downloaded from TRO's website at www.revenue.nt.gov.au.

Office hours:

Payments: 9.00 am to 4.00 pm, Monday to Friday

Enquiries: 8.00 am to 4.30 pm, Monday to Friday

Note: TRO closes at 2.00 pm on the last Tuesday of each month for staff training however technical difficulties can still be reported on the 'Technical Support' line above.