

REVENUE CIRCULAR DAA016.1
eLodge Scheme
Issue Date: 30 November 2016
Status: Current – Effective 5 December 2016
Previous Circular: DAA016

Preamble

1. eLodge is an electronic system which provides faster turnaround times for approved registered practitioners and agents to process and pay for dutiable transactions online using SmartForm technology and electronic funds transfer (EFT).
2. This Circular provides advice on the criteria under which a number of dutiable transactions will be processed under the eLodge Scheme.

Circular

Duty on Lease Premiums

3. The following list of dutiable transactions are accepted using the eLodge Scheme:
 - Residential Land and Improvements (RLI);
 - Residential Land Only (RLA);
 - Residential Off the Plan Agreement (ROP);
 - Commercial Land and Improvements (CLI);
 - Commercial Land Only (CLA);
 - Residential Crown Lease (RCL);
 - Commercial Crown Lease (CCL);
 - Residential Surrender and Regrant (RSR);
 - Commercial Surrender and Regrant (CSR);
 - Land Rent Crown Lease (LRE); and
 - Land Rent Transfer (land with or without improvements) (LRT).
4. Dutiable transactions must meet the following criteria to be processed using eLodge:
 - (a) Documents must be lodged electronically using the online SmartForm, by the date duty is payable, that is within:
 - 90 days of the transaction date, which is the date of the grant, transfer or agreement for transfer (whichever is first); or
 - 14 days of the occurrence of one of the events mentioned in section 16A (1) of the *Duties Act 1999* for an Off the Plan Agreement.
 - (b) The transaction type must be within the parameters of eLodge as stated above.
 - (c) True and correct copies of all relevant supporting documentation must be attached to the online lodgment, these may include:

- The Transfer form T-052;
 - The front page of the Contract for Sale, including any signature pages;
 - Special conditions within the Contract for Sale;
 - GST clauses, including the GST tick box contained in the Contract for Sale;
 - A valuation (See [Revenue Circular DAA010.2](#)); and
 - A complete Home Buyer Assistance application form, (i.e. Home Buyer Concession Scheme, Pensioner Duty Concession Scheme, Over 60's Home Bonus Scheme or Deferred Duty application), together with all the required supporting documentation.
- (d) Where the transaction relates to a crown lease, true and correct copies of supporting documentation must also be attached as follows:
- The executed crown lease in duplicate; and
 - The application to register the crown lease and/or first grant contract.
- (e) Approved agents lodging on behalf of registered practitioners are to attach a copy of the completed Conveyance Lodgment Form signed by the applicable registered practitioner for the transaction.
- (f) Transactions that involve an application for concessional duty (other than the Home Buyer Assistance applications mentioned above) or exemption from duty e.g. deceased estates transfers, family court order transfers and trust documents cannot be processed using the eLodge Scheme.

Registration Process

5. Practitioners and agents must be registered in order to use the eLodge Scheme. The registration form for eLodge is available on the ACT Revenue Office website, located at www.revenue.act.gov.au. The [eLodge Smart Form](#) can be accessed via the link provided on your client registration letter and via the ACT Revenue Office website.
6. Registered practitioners using a registered agent must complete an "eLodge Agent Authorisation Form" in order for the agent to lodge online on their behalf. This form is available on the ACT Revenue Office website.
7. The signed and completed Registration Form and eLodge Agent Authorisation Form can be emailed or posted to:

ACT Revenue Office
PO Box 293
Civic Square ACT 2608
Email: eLodge@act.gov.au

8. Registered users may access and begin using the eLodge Scheme upon notification that their registration has been approved. If there are any changes to the information provided on the registration form e.g. change of contact officer details, the ACT Revenue Office is to be advised of the change immediately.
9. Registered users of the eLodge Scheme acknowledge and accept that the contact details provided on the registration form will be auto filled into the SmartForm upon entering their unique six digit Client Account Number.

Processing Documents for eLodge

10. An online SmartForm must be completed for each transaction with all required documentation attached and paid within the required timeframe as stated above.
11. If your transaction includes an application for Home Buyer Assistance, the completed form together with all supporting documents must be attached to the online lodgement. Should you wish to lodge your Home Buyer Assistance application at the Access Canberra Shopfront in Dickson your transaction must also be lodged in person.
12. Payment methods are limited to Electronic Funds Transfer (EFT) or paying directly at the Access Canberra Shopfront in Dickson. Payment under eLodge is restricted to the form of payment selected at the time of submission. Variations to this payment method will not be accepted.
13. Documents lodged using eLodge will be provided with a unique Client Reference Number (CRN), the duty amount payable (except for LRT transactions) and EFT payment details upon completion and submission of the SmartForm. It is mandatory to reference the allocated CRN when making an online payment.

14. Duty for LRT transactions are calculated by adding together the unimproved value of the land (held by the ACT Revenue Office) and the Contract for Sale price. Therefore, LRT transactions can only be paid at the Access Canberra Shopfront in Dickson once a Notice of Assessment has been issued with the duty amount payable.
15. Presentation of the Contract for Sale and Transfer for stamping at the Access Canberra Shopfront in Dickson cannot occur until the client has received an electronic Notice of Assessment from the ACT Revenue Office and full payment of duty has been made using the payment method selected.
16. There is no statutory requirement that a client pay duty before a transaction proceeds to settlement, provided the liability is paid within the necessary timeframe (e.g. 90 days for RLI and RLA). It is open to clients to proceed to settlement and discharge the duty liability at a later time (e.g. at the time the Transfer is due to be lodged with the Registrar General).

Assessment Verification for eLodge

17. Once an online SmartForm has been submitted, the transaction will be assessed by the ACT Revenue Office and a Notice of Assessment emailed to the lodging party. For transactions lodged by an agent, a copy of the Notice of Assessment will also be emailed to the applicable practitioner.
18. The Notice of Assessment will be stored electronically on the applicable lodgement number as a PDF, along with the SmartForm submission, and all relevant attachments.
19. Where the amount paid is less than the duty payable the email advice will include an alert of the client's shortfall. The shortfall must be paid immediately at the Access Canberra shopfront in Dickson. Failure to pay outstanding amounts may result in the eLodge registration for the practitioner or agent being revoked.
20. Where the date duty is due has elapsed, interest will accrue at the rate stipulated in the Notice of Assessment.
21. Debt recovery action will commence with the taxpayer where the required duty has not been paid in full within the required timeframe.
22. Once full payment has been received the Contract for Sale and Transfer may be presented for stamping at the Access Canberra Shopfront in Dickson.

Penalties — Interest and Penalty Tax

23. All information provided must be true and correct. Failure to provide accurate information may result in interest and penalty tax being applied.

Criminal Penalties

24. Giving false or misleading information is a serious offence. See the serious criminal offences in the *Criminal Code 2002* at <http://www.legislation.act.gov.au> for making, giving or producing false or misleading statements, information or documents.
25. All information collected by the ACT Revenue Office is protected by secrecy provisions in Acts administered by the Office and only used for the purposes of those Acts. Personal information provided by the ACT Revenue Office is protected by the *Information Privacy Act 2014*.
26. Practitioners using the eLodge Scheme are reminded of their obligations under the *Legal Profession (Solicitors) Rules 2007*, made under the *Legal Profession Act 2006*.

Signed

Kim Salisbury
Commissioner for ACT Revenue
30 November 2016