



ACT Revenue Office

Department of Treasury

Revenue Circular GEN002 Easy Lodge Scheme

Circular history

Circular number	Issued date	Dates of effect		Status
		From	To	
EL-01	2007	22 May 2007	-	Republished as GEN002 with minor amendments
GEN002	30 June 2008	22 May 2007	-	Current

Preamble

1. Easy Lodge is an administrative arrangement to enable faster turn-around times for simple residential conveyance transactions. These types of transactions make up a significant share of the volume of documents lodged at the ACT Revenue Office.
2. This circular provides advice on the criteria under which residential conveyances will be processed under Easy Lodge.

Circular

Easy Lodge Scheme

3. Residential conveyances meeting the following criteria will be processed under Easy Lodge:
 - (a) documents are lodged with full payment within 90 days of the date of execution;
 - (b) the dutiable transaction is an agreement to transfer a parcel of land that is either a residential land with improvements (RLI) transaction or a residential land only (RLA) transaction;
 - (c) where a valuation is required (see revenue circular DAA010), this is provided at the time of lodgment; and
 - (d) the transaction does not involve an application for concessional duty, exemption from duty or variation to the 90-day payment period (e.g. home buyer concession, deceased estate transfers, transfers under family court orders or off the plan purchases).

Registering Users

4. Practitioners must be registered in order to use Easy Lodge. The Easy Lodge Registration Form and the Easy Lodge Form are provided on the revenue website at www.revenue.gov.au.

5. The completed and signed registration form can be delivered or posted to the ACT Revenue Office for validation.

6. After approval of registration, the client can commence using Easy Lodge with the approved Easy Lodge Form. If there are any changes to the information provided on the registration form (e.g. contact officer details), contact the ACT Revenue Office immediately.

Processing documents

7. The client must complete an Easy Lodge Form for each transaction at the ACT Revenue Office with the completed contract, completed transfer form, valuation (if required), and full payment.

8. Payment under Easy Lodge is restricted to cash, EFTPOS, Solicitor's Office Account cheque (up to \$20,000), Bank/Credit Union cheque, or Solicitor's Trust Account cheque.

9. No other forms of payment will be accepted under Easy Lodge.

10. When the documents are lodged, a Lodgment Reference Number is provided to the client with a receipt. The ACT Revenue Office will not provide any verification that the payment presented is the correct duty payable. The contract and transfer are manually stamped (details inserted by the receipting officer). The stamped documents are then photocopied (contract front page and signature section, transfer front page and execution date section) – originals are returned to the client – copies retained by the ACT Revenue Office. Any valuation provided is retained.

11. The client then leaves the ACT Revenue Office with the stamped originals.

Assessment Verification

12. Using the Lodgment Reference Number, assessing officers will enter the details for the Easy Lodge transaction into the Territory Revenue System (TRS), update payment details and produce an Assessment Notice.

13. Where full payment has been made within the 90-day period to lodge and pay, the signed Assessment Notice is franked and, along with any valuation and the copies of the contract and transfer, is scanned and attached to the TRS assessment file as a single PDF.

14. A copy of the same PDF file is forwarded to the client's nominated contact officer by email.

15. However, where the amount paid is less than the duty payable and within the 90-day period to lodge and pay, the email advice is to alert the client of the shortfall.

16. Where the 90-day period has elapsed, interest will accrue at the rate stipulated in the Assessment Notice.

17. Normal debt recovery action will ensue with the taxpayer where the required duty has not been paid in full within the 90-day period.

18. Once full payment has been receipted, the file copy of the assessment notice is franked. The franked notice is scanned and attached to TRS and forwarded to the client.

Penalties — interest and penalty tax

19. Applicants must ensure the information they provide is accurate. Depending on the circumstances, failure to provide accurate information may result in interest and penalty tax being applied.

Criminal penalties

20. 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/a/2002-51/default.asp> for making, giving or producing false or misleading statements, information or documents.

SIGNED

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