

Revenue Circular DAA016

eLodge and Easy Lodge Schemes

CIRCULAR HISTORY

Circular number	Issued date	Dates of effect		Status
		From	To	
DAA016	2015	1 June 2015	-	CURRENT

PREAMBLE

- eLodge is an electronic system which provides faster turnaround times for registered clients to process and pay for simple residential conveyance transactions online using SmartForm technology and electronic funds transfers.
- Easy Lodge is an administrative arrangement which enables faster turn-around times for simple residential conveyance transactions lodged and paid in person.
- This circular provides advice on the criteria under which residential conveyances will be processed under both the eLodge and Easy Lodge schemes.

CIRCULAR

eLodge Scheme

- Residential conveyances that meet the following criteria may be processed under eLodge:
 - documents must be lodged electronically by way of online SmartForm, with duty paid in full, within 90 days of the date of execution of the eligible dutiable transaction;
 - 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;
 - the transaction details provided under the SmartForm declaration allows for the transaction to be processed within the parameters of eLodge;
 - a true and correct copy of the front page (including any signature pages) of the Contract for Sale and Transfer are attached to the online lodgment;
 - where a valuation is required (see revenue circular DAA010.1), this is to be attached at the time of lodgment; and
 - 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).

Easy Lodge Scheme

- Residential conveyances that meet the following criteria may be processed under Easy Lodge:
 - documents are lodged with full payment within 90 days of the date of execution;
 - 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;
 - the transaction details provided under the declaration on the Easy Lodge Form allows for the transaction to be processed within the parameters of Easy Lodge;

- (d) the Contract for Sale and Transfer are produced at the time of lodgment for copying and stamping;
- (e) where a valuation is required (see revenue circular DAA010.1), this is provided at the time of lodgment; and
- (f) 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

- 6. Practitioners must be registered in order to use the eLodge and Easy Lodge Schemes. A combined registration form for these two schemes is available on the ACT Revenue Office website, together with the Easy Lodge Form, located at www.revenue.gov.au. The eLodge SmartForm can be accessed via the link provided on your client registration verification letter and via the ACT Revenue Office website.
- 7. The signed and completed registration form can be posted or emailed to:

ACT Revenue Office
PO Box 293
Civic Square ACT 2608

Email: eLodge@act.gov.au
- 8. After approval of registration, the client can commence using both eLodge and Easy Lodge schemes using the applicable lodgment methods and forms. If there are any changes to the information provided on the registration form (e.g. contact officer details), please contact the ACT Revenue Office immediately.
- 9. The client acknowledges and accepts that the contact details provided on the registration form will be auto filled into the SmartForm upon entering their unique six digits Client Account Number.

Processing Documents for eLodge

- 10. For eLodge, the client must complete an online SmartForm for each transaction, attach the front page (including any signature pages) of the Contract for Sale, Transfer, valuation (if required) and make full payment.
- 11. 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.
- 12. Documents lodged under eLodge will be provided with a unique Client Reference Number (CRN) and payment details upon completion of the SmartForm. It is mandatory to reference the allocated CRN when making an online payment. The Contract for Sale and Transfer will be stamped at the Access Canberra shopfront in Fyshwick upon lodging the Transfer for registration of the Title.
- 13. Presentation for stamping at the shopfront cannot occur until the client has received an electronic assessment notice from the ACT Revenue Office and the duty payment has been made in full.
- 14. 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). However, the onus is on the client to correctly ascertain the duty liability for each transaction.

Processing Documents for Easy Lodge

- 15. For Easy Lodge, the client must complete an Easy Lodge Form for each transaction and lodge it at the Access Canberra shopfront in Fyshwick with the Contract for Sale, Transfer, valuation (if required), and full payment.

16. 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. No other forms of payment will be accepted.
17. Documents lodged under Easy Lodge will be provided with a Lodgment Reference Number and receipt of payment. The Contract for Sale and Transfer are manually stamped (details inserted by the receipting officer), and the originals returned to the client. Copies of necessary documents are retained by the ACT Revenue Office and any valuation provided is retained. The client then leaves the shopfront with the stamped originals. Registration of the Title can only occur upon verification that the full and correct duty payment has been made.

Assessment Verification for eLodge

18. Once an online SmartForm has been submitted, the transaction will be assessed by the ACT Revenue Office and a duty assessment raised.
19. Where full payment has been made within the 90-day period to lodge, the signed Notice of Assessment will be stamped and stored electronically as a single PDF, along with the SmartForm submission, copies of the Contract for Sale, Transfer and any valuation.
20. A copy of the same PDF file is forwarded to the client's nominated contact officer by email. Clients may then proceed to settlement with this document serving as evidence that the duty liability has been paid.
21. 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. The client will not be able to register the Title until the shortfall has been paid in full.
22. Where the 90-day period has elapsed, interest will accrue at the rate stipulated in the Notice of Assessment.
23. Normal debt recovery action will ensue with the taxpayer where the required duty has not been paid in full within the 90-day period
24. Once full payment has been receipted, the file copy of the Assessment Notice is stamped. The stamped notice is stored electronically and a copy is forwarded to the client, at which time they can proceed to register the Title.

Assessment Verification for Easy Lodge

25. Once an Easy Lodge application has been received, the transaction will be assessed by the ACT Revenue Office against the allocated Lodgment Reference Number and a duty assessment raised.
26. Where full payment has been made within the 90-day period to lodge, the signed Notice of Assessment will be stamped, and stored electronically as a single PDF along with the Easy Lodge form, copies of the Contract for Sale, Transfer and any valuation.
27. A copy of the same PDF file is forwarded to the client's nominated contact officer by email. Clients may then proceed to settlement with this document serving as evidence that the duty liability has been paid.
28. 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. The client will not be able to register the Title until the shortfall has been paid in full.
29. Where the 90-day period has elapsed, interest will accrue at the rate stipulated in the Notice of Assessment.
30. Normal debt recovery action will ensue with the taxpayer where the required duty has not been paid in full within the 90-day period.

31. Once full payment has been receipted, the file copy of the Notice of Assessment is stamped. The stamped Notice is stored electronically and a copy is forwarded to the client, at which time they can proceed to register the Title.

Penalties — interest and penalty tax

32. 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

33. 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.
34. 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*.
35. Practitioners using the eLodge and Easy Lodge schemes are reminded of their obligations under the *Legal Profession (Solicitors) Rules 2007*, made under the *Legal Profession Act 2006*.

Kim Salisbury
Commissioner for ACT Revenue
May 2015

Contact the ACT Revenue Office

Telephone	(02) 6207 0028
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Postal address	PO Box 293 CIVIC SQUARE ACT 2608
Website	http://www.revenue.act.gov.au/