



REVENUE CIRCULAR DAA017
Easy Lodge Scheme
Issue Date: 8 June 2016
Status: Current – Effective 5 December 2016
Previous Circular: DAA017

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

3. Dutiable Transactions that meet the following criteria may 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) The Contract for Sale and Transfer are produced at the time of lodgement for copying and stamping;
 - (d) Where a valuation is required (see [Revenue Circular DAA010.2](#)), this is to be provided at the time of lodgement; and
 - (e) 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, family court order transfers or off the plan purchases).

Registration Process

4. Practitioners must be registered in order to use the Easy Lodge Scheme. A registration form for the scheme is available on the ACT Revenue Office website located at [Easy Lodge - Forms](#).
5. The signed and completed registration form can be emailed to DGC@act.gov.au, alternatively you may post the form to:

ACT Revenue Office
PO Box 293
Civic Square ACT 2608
6. Once approved, the client can commence using the Easy Lodge Scheme using the applicable lodgment form. 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.

Processing Documents for Easy Lodge

7. The client must complete an Easy Lodge Form for each transaction and lodge it at the Access Canberra shopfront in Dickson with the Contract for Sale, Transfer, 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. No other forms of payment will be accepted.
9. Easy lodge transactions will be provided with a lodgement reference number and receipt of payment. The Contract for Sale and Transfer will be manually stamped, and the originals returned to the client. Scanned copies of necessary documents are retained by the ACT Revenue Office together with any valuation provided. The client then leaves the shopfront with the stamped originals.

Assessment Verification for Easy Lodge

10. Once an Easy Lodge application has been received, the transaction will be assessed by the ACT Revenue Office against the allocated lodgement reference number and a duty assessment raised.
11. A copy of the Notice of Assessment will be emailed to the lodging party.
12. Where full payment has been made within the 90-day period to lodge, the signed Notice of Assessment will be stored electronically as a PDF along with the Easy Lodge form, copies of the Contract for Sale, Transfer and any valuation.
13. Where the amount paid is less than the duty payable and is within the 90-day period to lodge and pay, 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 Easy Lodge scheme being revoked.

Penalties — Interest and Penalty Tax

14. 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.
15. Where the 90-day period has elapsed, interest will accrue at the rate stipulated in the Notice of Assessment. If the required duty has not been paid in full within the 90 day period, debt recovery action will commence.

Criminal Penalties

16. 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.
17. 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*.
18. Practitioners using the Easy Lodge 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
8 June 2016