

REVENUE CIRCULAR

RC-GEN-007:

FRONT COUNTER SERVICES AND CHANGES TO OPENING HOURS

Purpose

The purpose of this circular is to notify taxpayers of the changes to the opening hours of the front counter and the new requirements when seeking an urgent assessment. These changes come into effect on 4 February 2008. Contact details and details on the methods of payment accepted by the Territory Revenue Office (TRO) have also been included for taxpayers' information.

New front counter opening hours

Effective 4 February 2008, the front counter opening hours will change:

	<i>Current hours</i>	<i>New hours</i>
Monday to Friday	8:00am - 4:30pm	9:00am - 4:00pm
Last Tuesday of each month	8:00am - 2:00pm	9:00am - 2:00pm

All cashier functions, including receipting of returns-based taxes and payments of stamp duty, will close promptly at 4:00pm.

Lodgement of instruments

Service

TRO does not provide an immediate assessing service to regular lodging parties¹, but in accordance with TRO's Service Charter² we will endeavour to issue stamp duty assessments for 90 per cent of all instruments within five business days, following the receipt of all relevant information and supporting documentation.

Where possible, TRO will assess instruments immediately for members of the public who are not regular lodging parties, where those instruments are of a routine nature, such as transfers of residential land between arms-length parties.

Urgent assessments

In circumstances where an assessment is required urgently by a regular lodging party, that person should provide a fax or letter to the TRO requesting urgent assessment, which must:

1. outline the reason(s) for urgency and failure to lodge the instrument earlier;
2. include an undertaking that the stamp duty will be paid immediately; and

¹ A regular lodging party is a person who lodges more than 10 instruments for assessment of stamp duty per year on behalf of their clients.

² A copy of the Service Charter can be downloaded from the TRO website at www.revenue.nt.gov.au.

3. be accompanied by a completed F-SD-001: *Stamp Duty Lodgement Form* and all relevant information and supporting documentation required by TRO to assess the instrument(s).

Where this requirement is met, the matter will be progressed as quickly as possible. As each case will depend on its individual circumstances, TRO will, wherever possible, provide you with an indication of when the assessment will be available for collection.

TRO has a Stamp Duty Lodgement Guide (I-SD-001) which sets out the standard information generally required by TRO to assist in the prompt and accurate assessment of dutiable instruments. The Guide can be accessed from the TRO website at www.revenue.nt.gov.au.

Drop-box

A new 'drop-box' has been installed for taxpayer convenience. Taxpayers are encouraged to leave their instruments, completed F-SD-001: Stamp Duty Lodgement Form, supporting documentation and cheque or money order payments (not cash) in the envelope provided before placing them in the drop-box located next to the lifts on level 4 of Cavenagh House. The drop-box will be checked regularly throughout the day with faxes/emails being sent confirming receipt of your instruments.

Cash payments will not be accepted under any circumstances. TRO accepts no liability for cash left in the drop-box.

Instruments can be left in the drop-box between the hours of 7:00am and 5:00pm. If a document and/or payment (excluding cash payment) is left in the drop-box after 5:00pm, the document and/or payment is taken to have been received/made on the following business day³.

Conveyance by Return

Conveyance by Return (CBR) is a special tax return arrangement that allows authorised solicitors and conveyancers (agents) to self-assess and stamp approved routine instruments⁴ and remit the collected stamp duty to TRO in a monthly return. A number of benefits exist for agents approved to use CBR:

- agents retain full control over instruments that require stamping;
- there will be increased security over your instruments as they will not leave agents' premises;
- there is a reduction in agents administration costs as a result of not having to regularly visit TRO's office;
- waiting times associated with stamping routine conveyances are reduced. This is especially relevant for 'quick settlements';
- agents can decide what type of instruments to stamp in-house and when. If an agent is unable to stamp an instrument, they can still lodge it with TRO for assessment;
- a single payment is sent with the monthly return;

³ Section 143 of the *Taxation Administration Act*.

⁴ The types of instruments approved for assessment are detailed in the CBR Guide which can be downloaded from the TRO website (I-GEN-003).

- agents will be able to offer improved service to clients by being able to provide speedier, more efficient processes; and
- the CBR program, stamps and associated technical and administrative support are provided free of charge.

Agents interested in registering to use CBR should visit www.revenue.nt.gov.au for more information and download the application form (F-SD-026: Conveyance by Return application for registration as an 'Approved Person'). If you would like to see how CBR can help you, please contact TRO to arrange a personal demonstration at your premises.

Payment methods

A number of payment options are available when making payment to TRO:

- by electronic funds transfer (EFT)

If you wish to pay your liability through EFT, please contact TRO who will provide you with the correct account details and a reference number. This method of payment is easy to use with payment usually occurring within 24 to 48 hours. However, if you bank with Westpac, payment will occur immediately.

- by post (cheque and money order only)

Territory Revenue Office

Attention: Operations

GPO Box 154

Darwin NT 0801

- in person (cash, cheque and money order only)

Territory Revenue Office

Level 4, Cavenagh House (right out of lift)

38 Cavenagh Street

Darwin

Cheques should be made payable to 'The Receiver of Territory Monies'.

Contact details

The general contact details for operational issues are as follows:

Telephone: +61 8 8999 7949 or 1300 305 353

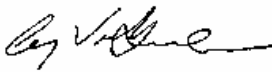
Facsimile: +61 8 8999 5577

Email: ntrevenue.ntt@nt.gov.au

Postal Address: GPO Box 154
DARWIN NT 0801

Office Address: Territory Revenue Office
Level 4, Cavenagh House
38 Cavenagh Street
Darwin NT 0800

Commissioner's Guideline CG-GEN-001, which sets out information on the revenue publication system, is incorporated into and is to be read as one with this Circular. All Circulars and Guidelines are available from TRO's website.



Craig Vukman

COMMISSIONER OF TERRITORY REVENUE

Date of issue: 16 January 2008

For further information, contact the Territory Revenue Office

GPO BOX 154

Phone: 1300 305 353

Darwin NT 0801

Fax: 08 8999 6395

Email: ntrevenue.ntt@nt.gov.au

Website: www.revenue.nt.gov.au
