

# Directions for Using Electronic Duties Returns (EDR)



Office of  
State Revenue



March 2016

Index	
What is Electronic Duties Returns?	4
Special tax arrangement	4
Conditions of approval	4
Introduction to EDR	6
The EDR process	6
Document stamping	6
Duties Notice of Assessment	6
Duties Statement	7
Duties Notice of Assessment for EDR Individual Assessments	7
Duties Notice of Assessment Reissue	7
Return Period Invoice	7
Assessment Schedules	8
EDR System Messages	8
Error messages	8
Suspension of EDR Service Message	9
OSR – accountable stamps	9
Duty stamp	9
Notations for agreements for sale and transfers	10
Alteration noted stamp	10
Upstamping stamp	11
Stamping errors	11
Control and security of stamps	11
EDR Weekly Payment Reconciliation	12
EDR payment methods	13
EFT	13
BPAY	13
Cheque	13
Weekly Remittance	13
Individual Cheque Payments	13
General Cheque Information	14
Statutory interest	14
Using EDR to Facilitate Settlement	14
Cancellation/Modification of an EDR transaction	15
Cancellation	15
Financial institution cancellations	15
Modification of Assessment Data	15
Refunds	16
Cancellations	16
Reassessments	16
Overpayments	16
Financial institution refunds	16

Record keeping requirements	17
Electronic Records	17
Audit and investigation	17
For field audit	17
Prior to Audit	17
During the Audit	18
For desk audit	18
After the Audit	18
Record keeping and audit arrangements for approved Agents	18
Audit	18
Suspension/Termination of your EDR Approval	19
Indemnity	19
Education and support	19

## What is Electronic Duties Returns?

Electronic Duties Returns (EDR) is a service that allows an approval holder (approved person) to electronically assess and endorse a range of duties transactions, and pay duty by way of a periodic remittance.

An 'Approval Holder' is a person to whom an approval is given for a special tax return arrangement under the *Taxation Administration Act 1996* (TAA).

An approved person sends information to us through a Client Service Provider (CSP).

**The EDR system is available from 7 am until 11 pm Monday to Friday and from 7 am until 2 pm on Saturday.**

## Special tax arrangement

An approved person acting on behalf of taxpayers liable to pay duty on transactions and instruments under Section 289A of the *Duties Act 1997*, is approved for a special tax return arrangement under Division 2 of Part 6 of the *Taxation Administration Act 1996*.

Under this arrangement, an approved person is approved to endorse documents/instruments upon receipt of a Duties Notice of Assessment and Duties Statement from the Chief Commissioner of State Revenue (Chief Commissioner) and pay duty by way of a periodic remittance.

The approval is subject to an approved person agreeing to all the terms and conditions referenced in this document and is further subject to the provisions of the TAA.

To register for Electronic Duties Returns (EDR) – Special Tax Return Arrangements, you must complete the online registration form available at Register for EDR on the OSR website. The Chief Commissioner may grant or refuse an application for approval under this Division.

## Conditions of approval

Pursuant to Division 2 of Part 6 of the *Taxation Administration Act 1996* (TAA), the approval to use EDR is subject to the following conditions prescribed by the Chief Commissioner of State Revenue:

1. An applicant must register with one of our approved CSPs prior to lodging an EDR application with us.
2. All instruments must be endorsed with OSR – issued accountable stamps immediately after the duty liability on the instrument is confirmed by way of a Duties Notice of Assessment.
3. We must receive all EDR Payments by the due date displayed on your Return Period Invoice or Duties Notice of Assessment.
4. An approved person is required to retain the original endorsed instrument, or a copy thereof, all supporting evidence, the Duties Notice of Assessment and Duties Statement for a period of five years as set out in Part 8 Section 53 of the *Taxation Administration Act 1996*.
5. An approved person who is an agent may not be required to retain the same level of records if they can assure us that the legal practices they act for have agreed to the special arrangements as set out in the Directions for Using Electronic Duties Returns (EDR Directions).
6. We will require approved persons to produce the appropriate records upon request, for audit purposes.

7. An approved person must ensure that all staff they authorise to access EDR under this approval read, understand and agree to the requirements set out in the Directions.
8. An approved person and authorised staff are required to understand what documents/instruments can be processed through EDR. This information is detailed in the Duties Document Matrix which can be found at [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au)
9. An approved person and authorised staff must subscribe to our Online Subscription Service.
10. An approved person and authorised staff must read all EDR Updates and Duties publications issued through our Online Subscription Service.
11. An approved person must maintain a register of all staff under their authority who are permitted to use EDR and endorse instruments.
12. An approved person must follow the instructions regarding custody and security of the OSR – accountable stamps.
13. Any OSR – accountable stamp issued by the Chief Commissioner to an approved person remains at all times the property of the Chief Commissioner. An approved person must surrender any OSR – accountable stamps in their possession to the Chief Commissioner upon demand.
14. An approval is not transferable and shall not pass by operation of law or otherwise to any successors in title to the business of an approved person.
15. An approved person must notify the Chief Commissioner by completing the online Change of Details form available at Online services on the OSR website, if there are any changes to:
  - business address of the approved person
  - postal address of the approved person
  - contact details of the approved person.]

**Note:** If the registered name or business name details change, please contact the OSR.

16. An approved person must notify the Chief Commissioner if they wish to cancel their EDR approval. An OSR Cancellation of Registration form (ODA 031) must be completed and forwarded to us along with the OSR – accountable stamps and any outstanding payments.
17. The approval provided by the Chief Commissioner can, at any time, be varied or cancelled by the Chief Commissioner by way of written notice to the approved person.
18. A decision by the Chief Commissioner to vary or cancel the approval is made at the discretion of the Chief Commissioner.
19. An approved person may apply to the Chief Commissioner in writing seeking a variation of the approval, however approval of any such variation is at the absolute discretion of the Chief Commissioner.
20. Ongoing probity checks will be conducted on any approved person to ensure the integrity of the EDR program.

## Introduction to EDR

Once the EDR application has been approved, one of our EDR officers will contact you to make an appointment to attend your office for training.

Prior to the visit you must ensure that you can access the EDR system and that your staff have read the EDR Directions.

The EDR officer will provide system, procedural and legislative training to all members of your authorised staff.

You will be issued with:

- a notice of approval
- a set of OSR accountable stamps
- an acknowledgment of OSR stamps form
- a book of remittance slips and prepaid envelopes.

**Note: The EDR training will be most effective if you have documents available for processing.**

If an EDR officer is unable to attend your office, we will post the above documents and OSR – accountable stamps to you and arrange a phone training session.

If you have previously used EDR, a visit may not be required.

## The EDR process

When logging into the EDR system through your CSP's website, three options will be displayed:

- Document Stamping
- Duties Notice of Assessment Reissue
- Return Period Invoice.

### Document stamping

A list of all available EDR document types will be displayed. Select the document type, enter the information requested and submit the data.

If the information submitted is accepted, a Duties Notice of Assessment and Duties Statement will be issued, enabling you to endorse your document with the OSR – accountable stamps.

By issuing a Duties Notice of Assessment, we have created a liability for payment, which must be paid in accordance with your Notice of Approval.

If the information supplied to us is not accepted, you will receive an error message detailing why the transaction was rejected.

### Duties Notice of Assessment

A Duties Notice of Assessment and Duties Statement is confirmation that your EDR assessment has been accepted by us. The Duties Notice of Assessment (Annexure A) details the:

- OSR reference (transaction number)
- total amount payable for that assessment (duty and interest)
- due date for payment
- your reference
- your Client ID
- assessment summary.

The Assessment Summary reflects the duty and interest assessed less any grants received.

## Duties Statement

Attached to each Duties Notice of Assessment is a Duties Statement (Annexure B). The Duties Statement details the:

- Transaction details – assessment information
- Stamping details – information required to complete the OSR reference number (transaction number) and duty fields on your accountable stamps
- Assessment details – information required to complete the assessment details field on your accountable stamps.

A copy of the Duties Notice of Assessment and Duties Statement must be retained as part of your records.

## Duties Notice of Assessment for EDR Individual Assessments

An EDR approved person must have the duty payable available to them prior to processing transactions through EDR. This is the case for all EDR transactions, except those where the duty payable will be collected at settlement.

When completing the assessment data for these transactions you will be asked, 'Will this assessment be paid as part of this return?'. If you select 'yes', your payment for this transaction must be sent to us as part of your EDR weekly return.

If you select 'no', you will receive a Duties Notice of Assessment with a payment slip (Annexure C). This payment slip must be used when paying us. Do not send these payments with your EDR weekly return.

The due date for payment is displayed on the payment slip. If you are not paying electronically you must send the payment slip and cheque to:

Office of State Revenue  
GPO Box 4042  
Sydney NSW 2001

If you include/exclude a transaction in error, contact us. After the error is rectified you must request a Duties Notice of Assessment Reissue.

## Duties Notice of Assessment Reissue

A Duties Notice of Assessment can only be reissued if you processed the original assessment. To request a reissue, enter the OSR reference number through your CSP.

The Duties Notice of Assessment displays the total amount payable (if any) and any payments that we have received.

If full payment has not been received by us when the reissue is ordered the duty outstanding and any accrued interest will be displayed.

## Return Period Invoice

The Return Period Invoice (Invoice) details the total tax payable (duty and interest) for a specified return period.

The Invoice will update when we receive any payment associated with an assessment for that specified return period.

Each Invoice is supported by three assessment schedules that detail the assessments transacted during the specified return period. At the end of each return period you must request the Invoice (Annexure D) to ensure an accurate reconciliation.

Each Invoice has a payment slip attached which reflects the total tax payable and the due date for payment. Use this payment slip if you are making an electronic payment for the total amount payable.

If paying by cheque/s, use the relevant remittance slip from your book of remittance slips. Complete the remittance slip, attach the cheque/s and send them to us using the reply paid envelopes we supply.

Do not send the Invoice, schedules or notices when making a payment. These must be retained as part of your records.

**Note:** If we do not receive full payment by the due date specified on your Invoice, your EDR service will be suspended (Read the Electronic Duties Returns Suspension/Cancellation Policy for more information).

## Assessment Schedules

Each Invoice is supported by three assessment schedules. These schedules detail the assessments transacted during a specified return period and the payment status of each matter (Annexure D).

### S1 Assessments Payable

Transactions listed on this schedule are liable to duty and must be paid for as part of your weekly remittance. The amount payable on the Invoice is the total of all transactions listed on this schedule.

### S2 Assessments for Individual Payment

These are transactions that you have nominated to pay individually. You must make payment for these matters using the payment slip attached to the relevant Duties Notice of Assessment. Do not include these payments with your weekly remittance. Ensure that these payments are made by the due date on the payment slip.

### S3 Assessment Finalised

These are transactions that are finalised:

- transactions where duty has been fully paid
- transactions where no duty is payable because of a concession (e.g. First Home, New Home, New Home Grant etc.)
- transactions exempt from duty
- cancelled assessments.

The schedules will update when payments are received by us. Once a payment is received for a matter listed on Schedule 1 (S1 Assessments payable) or Schedule 2 (S2 Assessments for Individual Payment) they will be removed from those schedules and listed on Schedule 3 (S3 Assessments finalised).

## EDR System Messages

### Error messages

If an EDR transaction is not accepted, you will receive an error message from us.

There are two types of error message:

- Transaction error
- Gateway error.



**Transaction error** – An error message will be sent by us if the data submitted is not accepted. The error message will detail the reason for rejection. Modify the data as required and resend the transaction.

If you cannot process any transaction, contact the OSR EDR Unit.

**Gateway error** – These are unexpected system related errors. If you are unable to rectify this type of error you must contact your CSP.

Interruptions to the EDR service will occasionally occur where you will not receive a Duties Notice of Assessment or error message. These occurrences are known as ‘time outs’.

To confirm if we have received the transaction you should check the Invoice.

If the transaction is listed on the Invoice use the Duties Notice of Assessment Reissue option to obtain your Duties Notice of Assessment and Duties Statement.

If the matter is not listed on the Invoice resubmit the transaction.

## Suspension of EDR Service Message

If your EDR service (document stamping) has been suspended the following message will be displayed:

‘OSR cannot process this matter as your EDR service has been suspended’.

Your service will be reactivated when all outstanding payment(s) are received by us.

Read the Electronic Duties Returns Suspension/Cancellation Policy (PDF) for more information.

## OSR – accountable stamps

An approved person may be issued with OSR – accountable stamps. We will determine the number and type of stamps issued as part of the approval process.

There are three types of accountable stamps that can be issued to an approved person:

1. Duty stamp
2. Alteration noted stamp
3. Upstamping stamp

### Duty stamp

The duty stamp is used to endorse duties documents. You can only endorse documents after they are processed through EDR and a Duties Notice of Assessment and Duties Statement are produced. This stamp must be applied clearly on the front page of documents in blue or black ink.

The duty stamp has the following three fields that need to be completed:

- Duty
- Transaction number
- Assessment details.

Field	What to include in this field
<b>Duty</b>	<ul style="list-style-type: none"> <li>■ This is the amount of duty payable on the document being endorsed</li> <li>■ This amount must not include the duty payable on any associated documents (e.g. transfers) or any interest that may be charged</li> <li>■ Documents that are assessed exempt must have the word 'Exempt' inserted in this field.</li> </ul>
<b>Transaction number (OSR Reference)</b>	<ul style="list-style-type: none"> <li>■ This number represents OSR's record of your transaction. The OSR Reference number is on the Duties Notice of Assessment and Duties Statement e.g. 1234567-001.</li> </ul>
<b>Assessment Details</b>	<ul style="list-style-type: none"> <li>■ This field indicates the basis of an assessment in specific circumstances. The information required for each transaction is printed on the Duties Statement in the stamping and assessment details sections (Annexure B).</li> </ul>

**Note:** When completing the assessment details, use block letters and ensure that all details are clear and legible. You must use blue or black ink to complete the stamp details.

### Notations for agreements for sale and transfers

As well as the above requirements for endorsing documents with the duty stamp, the following notations are mandatory:

- **Agreement for Sale of Land/Agreement for Sale of Business** – the number of purchasers must be denoted and initialled on the agreement for sale directly after the last purchaser's name.
- **Transfers of Real Property** – the number of folio identifiers must be written in the top left hand corner of the document.

### Alteration noted stamp

This stamp is only to be used on documents endorsed by you as an approved person using the EDR system.

The stamp is to be used, prior to endorsement with the duty stamp when an addition or an alteration to a document is made to any of the following:

- the consideration (i.e. purchase price, principal sum etc)
- the parties
- the title reference or land description
- the date of the document.

The stamp can only be used **after** endorsement if the alterations do not affect the duty payable (e.g. the addition of a given name, a minor change in spelling or the updating of a reference title).

Your stamp is not to be used on documents endorsed by other approved persons or us.

Where a registrable document requires an alteration to be noted you must not note the alteration in the boxes provided for the Land and Property Information details. You must note the alteration in the left-hand margin adjacent to where the alteration has occurred. Non- registrable documents (e.g. agreements) must also have all relevant alterations marked.

## Upstamping stamp

The upstamping stamp will only be issued to approved clients who process mortgage upstamping transactions.

The stamp is used to endorse all upstamping matters including multistate upstamping transactions. The stamp can also be used to note collateral mortgages in respect of a further advance. This stamp must be applied **clearly** on the back page of the mortgage in **blue** or black **ink**.

The stamp has five fields:

1. Date of advance
2. Total amount secured
3. Duty paid
4. Transaction number
5. Multi NSW per cent.

Field	What to include in this field
<b>Date of Advance</b>	<ul style="list-style-type: none"><li>▪ Date of the further advance</li></ul>
<b>Total Amount Secured</b>	<ul style="list-style-type: none"><li>▪ Total amount now secured as a result of the further advance</li></ul>
<b>Duty Paid</b>	<ul style="list-style-type: none"><li>▪ Duty assessed on the increase in the amount secured on a prime mortgage, or</li><li>▪ 'Noting' – for noting a collateral mortgage of an increase in the amount secured.</li></ul>
<b>Transaction Number (OSR Reference Number)</b>	<ul style="list-style-type: none"><li>▪ This number represents OSR's record of your transaction. The OSR Reference number is on the Duties Notice of Assessment and Duties Statement e.g. 1234567-001.</li></ul>
<b>Multi NSW per cent</b>	<ul style="list-style-type: none"><li>▪ NSW Dutiable proportion</li></ul>

**Note:** When completing the fields on the stamp, ensure that all details are clear and legible. You must only use **blue** or **black** ink to complete the stamp details.

## Stamping errors

Where an error has been made completing the details on the duty/ upstamping stamp that error can be amended and the correction initialled by an authorised officer of the approved person.

**Note:** The alteration noted stamp should not be used for this type of correction.

## Control and security of stamps

An approved person will be required to sign for receipt of the OSR accountable stamps issued and acknowledge that these stamps remain the property of the Chief Commissioner of State Revenue.

An approved person is responsible for their proper use and security.

You must safeguard your stamps by:

- locking them away in a secure place each night
- not leaving the stamps in the open or on an unoccupied work area at any time
- not using them in an area that is directly accessible by members of the public
- not taking stamps out of your office.

An approved person must immediately notify the Chief Commissioner in writing should any stamps be lost or misplaced.

If the authorised officer responsible for the accountable stamps changes, the Chief Commissioner must be immediately notified in writing of the change along with the name and designation of the replacement authorised officer.

Any officer authorised by the Chief Commissioner has the right to call at your business premises to verify the adequacy of the security and controls for the handling and storage of the accountable stamps.

## EDR Weekly Payment Reconciliation

An approved person will be issued with a book of remittance slips and reply paid envelopes. A further supply will be issued every six months.

These slips and envelopes must be used if you are paying by cheque. The remittance slip also provides information for electronic payments, e.g. BPAY.

At the end of each return period you must request the Invoice to ensure an accurate reconciliation.

Each Invoice displays the total tax payable (including interest) for that period and the due date for payment.

If paying by cheque select the correct remittance slip, complete the details, attach the cheque/s and send them to us using the reply paid envelopes supplied.

Do not send the Invoice, schedules or notices when making payment. These must be retained as part of your records.

Allow sufficient time if making payment by post.

If we do not receive full payment by the due date specified on your Invoice, your EDR service will be suspended.

Read the Electronic Duties Returns Suspension/Cancellation Policy for more information.

## EDR payment methods

The following payment methods are available to EDR approved persons:

- Electronic Funds Transfer (EFT)
- BPAY
- Cheque.

OSR prefers electronic payments and encourages approved persons to investigate the available options.

### EFT

To make an electronic payment you must enter:

- BSB Number
- Account Number
- Account Name.

Your electronic payment code is shown on the front of the Invoice payment slip, your weekly remittance slip and Individual Duties Notice of Assessment.

### BPAY

To make a BPAY payment you must enter:

- Biller Code
- Reference Number.

Your electronic payment code is shown on the front of the Invoice payment slip, your weekly remittance slip and Individual Duties Notice of Assessment.

**Note: Credit Card payments are not accepted**

### Cheque

If you are going to make your EDR payment using a cheque/s you must ensure that the cheque/s are acceptable to us.

Read the OSR Cheque Acceptance Policy for Duties for more information.

### Weekly Remittance

When making your payment:

- pay by cleared funds
- use the correct remittance slip
- use the OSR reply paid envelopes.

Do not send any other paperwork with your payment (e.g. Invoices, Duties Notice of Assessment and Duties Statement, cancellation requests, refund applications).

### Individual Cheque Payments

If you exclude an assessment from your weekly return and are making an individual payment by cheque, you must:

- pay by cleared funds
- use the remittance slip, which is part of your Duties Notice of Assessment. Do not send the whole Notice. This must be retained as part of your records

- send the cheque/s and remittance slip to:  
Office of State Revenue  
GPO Box 4042  
Sydney NSW 2001

**Note:** Do not include these payments with your weekly remittance.

### General Cheque Information

- If a cheque is dishonoured, normal recovery procedures will be initiated. This may attract interest and penalties
- Unsigned cheques will be returned to the EDR approved person. Relodgement of cheque/s may attract interest and penalties
- Cheques made payable to the Chief Commissioner of State Revenue must not be banked by EDR approved person.

### Statutory interest

Duty must be paid on all duties documents (other than off the plan agreements) within three months of the date of first execution.

Interest will accrue under Part 5 of the *Taxation Administration Act 1996* if you fail to pay the total duty by the due date. Interest is calculated on a daily basis, from the end of the last day for payment until the duty has been paid.

If a document liable to interest is processed, the interest charged will be included on the Duties Notice of Assessment. Any interest charged must be paid.

Interest will continue to accrue on transactions processed through EDR if the duty and interest charged is not paid by the due date on the Invoice.

An interest calculator is available at [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au)

### Using EDR to Facilitate Settlement

An EDR approved person must have the duty payable available to them prior to processing transactions through EDR, except those where the duty will be received at settlement.

For paper settlements, read the Electronic Duties Returns Settlement Policy for more information.

For more information on electronic settlements, read the information under e-Conveyancing at [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au)

## Cancellation/Modification of an EDR transaction

Once you have received the Duties Notice of Assessment and Duties Statement you will not be able to modify the data entered or cancel the transaction.

### Cancellation

To have a transaction cancelled complete the Electronic Duties Returns – Cancellation Request form (ODA 042).

The completed form together with a stamped copy of the front page/s of all relevant document/s must be submitted by email to [edr@osr.nsw.gov.au](mailto:edr@osr.nsw.gov.au)

If you select reassessment as the reason for cancellation you must:

- reprocess the transaction correctly
- endorse the document correctly
- cancel any stamp on the document that relates to the cancelled transaction.

Once the transaction has been cancelled by us, it will be listed on the Assessments Finalised Schedule (S3) of your Invoice. All records relating to the cancellation must be retained.

### Financial institution cancellations

To have an EDR transaction cancelled, financial institutions must complete the Electronic Duties Returns – Financial Institutions Refund/Cancellation Request (ODA 046).

Once the transaction has been cancelled by us, it will be listed on the Assessments Finalised Schedule (S3) of your Invoice. All records relating to the cancellation request must be retained.

Read the Mortgage Processing on EDR – Financial Institutions Manual for more information.

### Modification of Assessment Data

There are two sets of data which can be modified by us rather than having the transaction cancelled.

They are:

- party details (other than First Home – New Home rebate names)
- property details.

A request to modify the details together with a copy of the relevant pages of the stamped document must be submitted by email to [edr@osr.nsw.gov.au](mailto:edr@osr.nsw.gov.au)

Once the data has been modified you will be able to request an updated Duties Notice of Assessment and Duties Statement.

All records relating to the modification must be retained.

## Refunds

Refunds will be issued by Electronic Funds Transfer (EFT) directly to the taxpayer.

Taxpayers entitled to a refund must provide their account details at [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au) – Online Services.

### Cancelleds

When applying for a refund on a cancelled document a taxpayer or their representative must lodge with OSR:

- the original stamped documents
- relevant application form
- supporting evidence.

The refund request will only be considered when all the information required has been received by us.

### Reassessments

For documents that require reassessment and a subsequent refund a taxpayer or their representative must lodge with OSR:

- the original stamped documents
- relevant application form
- supporting evidence requested on the form
- written advice regarding the reassessment.

The refund request will only be considered when all the information required has been received by us.

### Overpayments

When applying for a refund of overpaid duty an approved person must lodge with OSR:

- a copy of the stamped document/s and supporting evidence
- written advice regarding the overpayment.

We will hold all overpayments until satisfied a refund is applicable.

### Financial institution refunds

Financial institutions are required to lodge an Electronic Duties Returns – Financial Institutions Refund / Cancellation Request form (ODA 046) when requesting a refund of duty.

Read the Mortgage Processing on EDR – Financial Institutions Manual for more information.



## Record keeping requirements

An approved person must retain records for a period of five years under Part 8 Section 53 of the Taxation Administration Act 1996 to confirm that the correct tax has been paid.

The records required include:

- Return Period Invoice
- Duties Notice of Assessment and Duties Statement
- Original stamped document/s, or a copy thereof
- Supporting evidence (e.g. valuations, OSR forms, statutory declarations etc.)

### Electronic Records

For audit purposes, we will accept electronic records. The records must be easy to access and read.

See Part 8 of the *Taxation Administration Act 1996* for more information.

## Audit and investigation

Part 9 of the *Taxation Administration Act 1996* (TAA) provides that any person having possession of records shall, at all reasonable times, permit any officer authorised by the Chief Commissioner to inspect the records.

Audits and investigations on EDR approved persons are conducted under the TAA to ensure the conditions of your approval are being met and to maintain the integrity of the EDR program.

An audit may be a field audit or a desk audit.

### For field audit

#### Prior to Audit

An EDR officer will contact you to:

- arrange a suitable time and place to conduct the audit
- explain the audit process
- advise you which records will be inspected
- give you an indication of how long the audit will take.

The officer will allow a reasonable time for you to prepare records and will confirm these arrangements in writing.

You should:

- take note of the name and telephone number of the officer
- make sure you understand which records we need to see
- review the records before the officer arrives to see if you have made any unintentional errors.

**Note:** A voluntary disclosure prior to, or during an audit, may result in a reduction in interest and/or penalties for your client.

## During the Audit

The officer attending will audit the selected matters. Ensure that the following information is available:

- all original/copies of stamped and unstamped documents
- supporting evidence (statutory declarations, valuations, surveys, etc)
- relevant papers, correspondence and notes relating to each matter must be made available
- Duties Notice of Assessment and Duties Statement
- Matters Register.

After the selected matters have been audited the officer will provide feedback. The officer will also conduct an interview with you in respect of your obligations under this program.

## For desk audit

An officer will contact you to explain the audit process and advise which records are to be forwarded for inspection.

## After the Audit

You will receive written advice detailing the findings of the audit.

## Record keeping and audit arrangements for approved Agents

Agents that act on behalf of other legal practices, solicitors, conveyancers, financial institutions etc. (clients) may not be required to retain the same level of records as other EDR approved persons.

Under these arrangements an agent stamping documents must return to those clients all records associated with the EDR assessment (i.e. Duties Notice of Assessment and Duties Statement, original documents and supporting evidence).

The client must be advised of their obligation to retain these records for 5 years.

The agent must retain:

- a copy of each Invoice
- copies of matters randomly selected for audit
- client details that identify where the records are held.

## Audit

Approved agents are subject to audit. Matters for audit are randomly selected and identified with an EDR system alert.

An audit statement will appear on the Duties Notice of Assessment and the matter identified on the Invoice. All associated records must be retained.

A written request will be sent to the agent advising the selected matters be sent to us for audit. Upon completion of the audit a letter will be sent to the agent outlining the audit findings.

From time to time other matters processed by the agent may be required by us. The agent will be responsible for the retrieval of the required records from their client.

Not complying with the above provisions may result in penalties as set out in Part 8 of the *Taxation Administration Act 1996*.

## Cancelling your EDR approval

If an approved person wishes to cancel an EDR approval the OSR Cancellation of EDR Registration form (ODA 031) must be completed. The form, together with the OSR accountable stamps and any outstanding payments, must be forwarded to us.

## Suspension/Termination of your EDR Approval

EDR approval is given subject to an approved person agreeing to all terms and conditions referenced in the Conditions of Approval and is further subject to the provisions of the TAA.

Failure to adhere to the terms and conditions outlined in the EDR Directions and the provisions of the TAA may result in the EDR service being suspended or your EDR approval being cancelled.

Read the Electronic Duties Returns Suspension/Cancellation Policy for more information.

## Indemnity

An approved person indemnifies us from and against any cost, loss or liability reasonably incurred by us where such cost, loss or liability is caused by any deliberately wrongful, unlawful or negligent act or omission by you, your employees, agents or contractor in connection with or arising out of your activities as an approved EDR organisation.

## Education and support

Initial training will be provided to an approved person. If further support is required (e.g. change of staff) contact the OSR EDR Unit and arrangements will be made for either an onsite visit or a telephone conference depending on your needs and location.

Phone enquiries can be directed to EDR staff between 8.30am and 5.00pm Monday to Friday (except public holidays).

**Note:** All system related enquiries should be directed to your CSP. Check with your CSP regarding their hours of availability.

Office of State Revenue: ISO 9001 – Quality Certified  
**Department of Finance, Services & Innovation**

© State of New South Wales through the Office of State Revenue, 2016. This work may be freely reproduced and distributed for most purposes, however some restrictions apply. Read the copyright notice at [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au) or contact OSR.

## Annexure A



# Duties Notice of Assessment

Issue Date 14 Mar 2016  
Enquiries 1300 308 863 (8.30am - 5.00pm)  
Website [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au)

JOHN CITIZEN  
18 SAMPLE STREET  
MCMAHONS POINT NSW 2060

<b>OSR reference</b>	1234567-001
Total amount payable	2010.00
Due date	17 Mar 2016
Assessment no	567891234
Your reference	ABC123
Client ID	987654321

---

Liable party: JOHN CITIZEN

### Assessment summary

Duty assessed	\$2010.00
<b>Total amount payable</b>	<b>\$2010.00</b>

If you do not pay the total amount payable by the due date, then interest will be imposed on any outstanding balance. You can find information on the current rate of interest at [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au)

The due date for payment of this assessment by return has been set in accordance with your approval under section 37 of the Taxation Administration Act, 1996.

Please see the back of this notice for general information about this assessment and payment methods.

Please refer to the attached statement for detailed information about this assessment.

Stephen R Brady

Chief Commissioner of State Revenue

## Annexure B



# Duties Statement

<b>OSR reference</b>	1234567-001
Client name	JOHN CITIZEN
Your reference	ABC123
Lodgement date	07 Mar 2016

### Transaction Details

Document type	Agreement for sale of land
Execution date	07 Mar 2016
Dutiable amount	\$100.000.00
Duty assessed	\$2010.00
Liable party names(s)	JOHN CITIZEN
Property ID(s)	A1111111/1
Exemption type	
Related OSR reference	
Transfer Item Type	1 x 18(2)

### Stamping details

OSR Reference		1234567-001
Document		\$1990.00
No of duplicates	x1	\$10.00
No of transfers	x1	\$10.00

**Assessment details:** TS on Agreement for sale of land

This duty statement is a summary of the transaction submitted to the Office of State Revenue through Electronic Duties Return. This duty statement confirms that the transaction has been assessed by the Office of State Revenue.

Stephen R Brady

Chief Commissioner of State Revenue

## Annexure C



# Duties Notice of Assessment

Issue Date 07 Mar 2016  
Enquiries 1300 308 863 (8.30am - 5.00pm)  
Website [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au)

JOHN CITIZEN  
18 SAMPLE STREET  
MCMAHONS POINT NSW 2060

<b>OSR reference</b>	1234567-001
Total amount payable	\$5510.00
Due date	17 Mar 2016
Assessment no	567891234
Your reference	ABC123
Client ID	987654321

Liable party: JOHN CITIZEN

### Assessment summary

Duty assessed	\$5510.00
<b>Total amount payable</b>	<b>\$5510.00</b>

If you do not pay the total amount payable by the due date, then interest will be imposed on any outstanding balance. You can find information on the current rate of interest at [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au)

The due date for payment of this assessment by return has been set in accordance with your approval under section 37 of the Taxation Administration Act, 1996.

Please see the back of this notice for general information about this assessment and payment methods.

Please refer to the attached statement for detailed information about this assessment.

Stephen R Brady

Chief Commissioner of State Revenue

## Office of State Revenue - Electronic Duties Returns

Do not staple, pin or fold remittance slip



### BPay - Internet or phone banking:

Billers Code: **3384** Reference: **1625772858**  
Credit card payments are not accepted.



### Electronic payments:

BSB no: **032001** Account no: **205573**  
Account name: **OSR EPS Tax Remitting Account**  
Electronic payment code: **1625772858SRX**

Client name: JOHN CITIZEN

<b>OSR reference</b>	<b>0123456789</b>
<b>Due date</b>	<b>17 Mar 2016</b>
<b>Total Amount Payable</b>	<b>\$5510.00</b>



## Annexure D



# Return Period Invoice

Issue Date 07 Mar 2016  
Enquiries 1300 308 863 (8.30am - 5.00pm)  
Website [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au)

JOHN CITIZEN  
18 SAMPLE STREET  
MCMAHONS POINT NSW 2060

<b>Client ID</b>	987654321
Total amount payable	\$2010.00
Total number of transactions for period	4
Period end date	12 Mar 2016
Due date for period	17 Mar 2016

### Summary of Assessments for the Period

**Total Amount Payable for Assessments on this Invoice.** **\$2010.00**  
Refer to Schedule 1 (S1) for details.

**Total Number of Assessments for Individual Payment on this Invoice.** **1**  
Refer to Schedule 2 (S2) for details.

**Total Number of Assessments Finalised on this Invoice.** **2**  
Refer to Schedule 3 (S3) for details.

**Total Amount Payable** **\$2010.00**

The Total Amount Payable will not include payments received for this return period that have not yet been reconciled by OSR.

Please pay by the due date, failure to do so may result in your registration being suspended.

Please see the back of this Return Period Invoice for general information about assessments and payment methods.

Refer to the attached schedules for detailed information about assessments lodged during the return period.

As an EDR approved person it is your responsibility to ensure that all excluded matters listed under Schedule 2 (S2) are paid by the document due date.

Stephen R Brady  
Chief Commissioner of State Revenue

### Office of State Revenue - Electronic Duties Returns

Do not staple, pin or fold remittance slip



**BPay - Internet or phone banking:**  
Bill Code: **27029** Reference: **1377408127411161**  
Credit card payments are not accepted.



**Electronic payments:**  
BSB no: **032001** Account no: **205573**  
Account name: **OSR EPS Tax Remitting Account**  
Electronic payment code: **137740812YBK112016**

<b>Due date</b>
<b>17 Mar 2016</b>
<b>Total Amount Payable</b>
<b>\$2010.00</b>

**Client name:** JOHN CITIZEN



# Office of State Revenue

JOHN CITIZEN  
18 SAMPLE STREET  
MCMAHONS POINT NSW 2060

## S1 Assessments Payable

Issue Date  
Enquiries  
Website

07 Mar 2016  
1300 308 863 (8.30am - 5.00pm)  
[www.osr.nsw.gov.au](http://www.osr.nsw.gov.au)

**Client ID**

987654321

Total amount payable  
Total number of transactions for period  
Period end date  
Due date for period

\$2010.00  
1  
12 Mar 2016  
17 Mar 2016

**Detail of Assessments for the period:**

Client Ref	OSR Ref	Document Type	Party Names	Duty Assessed	Interest	Grant	Total for Document	Paid Indicator	Cheque No	Retain Records Indicator	Document Due Date
ABC123	1234567-001	Agreement for sale of land	JOHN CITIZEN	\$2010.00	\$0.00	\$0.00	\$2010.00	No		N	17-03-2016





# Office of State Revenue

JOHN CITIZEN  
18 SAMPLE STREET  
MCMAHONS POINT NSW 2060

## S2 Assessments for Individual Payment

Issue Date  
Enquiries  
Website

07 Mar 2016  
1300 308 863 (8.30am - 5.00pm)  
[www.osr.nsw.gov.au](http://www.osr.nsw.gov.au)

**Client ID** 987654321  
Total amount for individual payment \$5510.00  
Total number of transactions for period 1  
Period end date 12 Mar 2016  
Due date for period 17 Mar 2016

### Detail of Assessments for the period:

Client Ref	OSR Ref	Document Type	Party Names	Duty Assessed	Interest	Grant	Total for Document	Paid Indicator	Cheque No	Retain Records Indicator	Document Due Date
ABC123	1234567-001	Agreement for sale of land	JOHN CITIZEN	\$5510.00	\$0.00	\$0.00	\$5510.00	No		N	17-03-2016



# Office of State Revenue

JOHN CITIZEN  
18 SAMPLE STREET  
MCMAHONS POINT NSW 2060

## S3 Assessments Finalised

Issue Date  
Enquiries  
Website

07 Mar 2016  
1300 308 863 (8:30am - 5:00pm)  
[www.osr.nsw.gov.au](http://www.osr.nsw.gov.au)

Client ID

987654321

Total number of transactions for period  
Period end date

2  
12 Mar 2016

Detail of Assessments for the period:

Client Ref	OSR Ref	Document Type	Party Names	Duty Assessed	Interest	Grant	Total for Document	Paid Indicator	Cheque No	Retain Records Indicator	Document Due Date
ABC123	1234567-001	Agreement for sale of land	JOHN CITIZEN	\$9010.00	\$0.00	\$0.00	\$9010.00	Yes		N	17-03-2016
ABC123	1234567-001	Agreement for sale of land	JOHN CITIZEN	\$9010.00	\$0.00	\$0.00	\$9010.00	Cancelled		N	17-03-2016

< END OF RETURN PERIOD INVOICE FOR CLIENT ID 987654321 - PERIOD END DATE 12-MAR-2016 >