

Directions for using Electronic Duties Returns (EDR)

Contents

Introduction to Electronic Duties Returns	4
Benefits of EDR.....	4
EDR options and transactions.....	4
Education and support	4
EDR availability	4
Costs.....	4
Conditions of Approval	5
Your EDR account	5
Using EDR	5
Record Keeping	6
Revenue NSW accountable stamps	6
EDR Approval Holder declaration.....	6
Glossary of terms	6
Further resources	9
Registering as an EDR client	10
Completing an assessment in EDR	11
Statutory interest	14
Modification/Cancellation of an EDR transaction	14
Refunds.....	15
EDR Compliance activities	15
Record keeping for approved agents	17
Audit arrangements for approved agents	17
Your EDR account	18
Change your details.....	18
Suspension of your EDR Approval.....	18
Termination/Cancellation of your EDR approval.....	18
Indemnity	19

Annexures	20
Annexure A – Duties Notice of Assessment	20
Annexure B – Duties Statement.....	21
Annexure C – Return Period Invoice.....	22

Introduction to Electronic Duties Returns

Electronic Duties Returns (EDR) is a service offered by Revenue NSW to EDR clients to electronically assess a range of duties transactions and pay duty electronically.

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).

Benefits of EDR

The benefits of EDR are:

- Integration with Electronic Lodgment Network Operators (ELNO's)
- Electronic payment options
- Reduce your time and administration costs
- Improve your client service by delivering fast and efficient services

EDR options and transactions

The following EDR options are available through the CSP interface on their website.

- Generate Duties Assessments
- Duties Notice of Assessment Reissue
- Return Period Invoice
- Cancel Duties Assessment.

The Duties document matrix details the transactions supported by EDR. Please refer to the Duties document matrix prior to transacting in EDR. Transactions not supported by EDR must be lodged with Revenue NSW through eDuties.

Education and support

Initial training will be provided to an approved person. If further support is required (e.g., change of staff) contact the Revenue NSW EDR Support team and arrangements will be made.

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

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

EDR availability

EDR is available via your CSP from 7am to 11pm Monday to Friday, and from 7am to 2pm on Saturday, excluding public holidays.

Costs

There are no costs imposed by Revenue NSW to become an EDR client. However, there are costs associated with CSP services. Contact your CSP to find out more information.

Conditions of Approval

Approval is subject to an approval holder agreeing to all the terms and conditions referenced in this document and is further subject to Division 2 of Part 6 of the Taxation Administration Act 1996 (TAA).

Contravention of approval can result in a maximum penalty of 100 penalty units (Section 41 of the TAA).

Your EDR account

1. 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.

2. An applicant must register with one of our approved CSPs prior to lodging an EDR application with us.

3. An approved person must notify the Chief Commissioner by completing the online Change of Details form available at Online services on the Revenue NSW 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
- the approval holder

Note: If the approval holder, registered name or business name details change, please contact edr.registration@revenue.nsw.gov.au

4. 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.

5. An approved person must notify the Chief Commissioner if they wish to cancel their EDR approval. A Revenue NSW Cancellation of EDR Registration form (ODA 031) must be sent to us along with any Revenue NSW – accountable stamps (if issued) Note: If stamps were not issued, the cancellation or registration form can be emailed to edr.registration@revenue.nsw.gov.au

6. 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.

7. A decision by the Chief Commissioner to vary or cancel the approval is made at the discretion of the Chief Commissioner.

Using EDR

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 this document.

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.
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.
12. Duty must be paid on all EDR transactions by the due date displayed on your Duties Notice of Assessment

Record Keeping

13. An approved person is required to retain for a period of five years, the original instrument or a copy, any other documents used in relation to the assessment, the Duties Notice of Assessment and Duties Statement.

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](#).

14. 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 this document.
15. We will require approved persons to produce the appropriate records upon request, for audit purposes.

Revenue NSW accountable stamps

16. If issued with Revenue NSW accountable stamps, an approved person must follow the instructions regarding custody and security of the stamps. Note: Stamps were not issued after 1 July 2019.
17. Any Revenue NSW 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 Revenue NSW accountable stamps in their possession to the Chief Commissioner upon demand.

EDR Approval Holder declaration

When requested, an approval holder must complete a disclosure statement and declaration based on the previous 12-month period. This allows us to confirm the ongoing suitability of the approval holder for the EDR service.

Failure to complete the declaration will result in the EDR account being suspended.

More information on the EDR annual certification can be found here:

[Electronic Duties Returns \(EDR\) annual certification](#)

Glossary of terms

Term	Description
Accountable stamps	Accountable stamps issued by the Chief Commissioner to the approval holder remain, at all times, the property of the Chief Commissioner. Note: From July 2019 stamps are no longer issued
Approval holder	Under the Taxation Administration Act 1996 (TAA) the 'Approval Holder' is a person to whom an approval is given for a special tax return arrangement. For the purposes of EDR, the approval holder is the principal of the business or a director, partner, authorised signatory, or other office bearer who can legally sign on behalf of the company. Only the approval holder can complete the questionnaire and sign the declaration when registering to be an EDR Client.
Approved person	Refer to <i>Approval holder</i>

Term	Description
Client Service Provider	<p>A Client Service Provider (CSP) provides the digital platform that allows approved persons (EDR clients) to transact with Revenue NSW.</p> <p>The first step to becoming an EDR client is to register with a CSP. A list of CSPs is available on the Revenue NSW website.</p>
Commonwealth Reporting Requirements	<p>Commonwealth reporting requirements (CRR) require Revenue NSW to report transfers of freehold or leasehold interests in real property situated in New South Wales to the Commissioner of Taxation from 1 July 2016.</p>
Duties Assessment Number (DAN)	<p>This is the unique reference number created for each Duties assessment</p>
Duties Document Matrix	<p>The Duties document matrix details the transactions supported by EDR. Please refer to the Matrix prior to transacting in EDR.</p> <p>Transactions not supported by EDR, must be lodged through eDuties.</p>
Duties Notice of Assessment (NOA)	<p>The Duties Notice of Assessment displays the total amount payable (if any) and any payments that we have received. The Duties Statement is attached to the Duties Notice of Assessment</p>
Duties Notice of Assessment Reissue	<p>A Duties Notice of Assessment can only be reissued if you processed the original assessment. To request a reissue, enter the Duties Assessment Number (DAN) through your CSP.</p> <p>If full payment has not been received by us when the reissue is ordered the duty outstanding, and any accrued interest will be displayed.</p>
Duties Statement	<p>The Duties Statement is attached to the Duties Notice of Assessment. It displays details of the transaction.</p>
EDR client	<p>An EDR client is approved by Revenue NSW to send information to Revenue NSW via their CSP interface. The types of EDR clients are:</p> <p>Solicitors and conveyancers An Individual solicitor or conveyancer, or a practice of solicitors or conveyancers, can become an EDR client.</p> <p>Accountants An individual accountant or a practice of accountants</p> <p>Agents Agents are approved by Revenue NSW. They are engaged by solicitors and conveyancers to electronically lodge assessments on their behalf.</p>
Electronic Duties Returns	<p>Electronic Duties Returns (EDR) is a service offered by Revenue NSW to EDR clients to electronically assess a range of duties transactions and pay duty electronically.</p>

Term	Description
Electronic Network Lodgment Operators	<p>Electronic Lodgment Network Operators (ELNO) provide the means for transacting parties or their representatives to collaborate electronically on the preparation of registry instruments, the settlement of the funds and the lodgment of instruments to complete conveyancing transactions.</p> <p>ELNOs are approved by the Registrar in each State and Territory to operate in that jurisdiction.</p> <p>Refer to ARNECC for more details (https://www.arnecc.gov.au/resources/links/electronic_lodgment_network_operators)</p>
Online Subscription Service	<p>As part of the registration process, you are required to subscribe to Online Subscription Service (OSS). You will be sent periodic EDR updates via email.</p>
Return Period Invoice	<p>The Return Period Invoice (Invoice) is a report which lists transactions processed. The Invoice is dynamic and will update when Revenue NSW receives any payment. The invoice will also display accrued interest where it is applicable. The Invoice is supported by assessment schedules that detail the assessments transacted during that week.</p>
Random Verification Audit (RVA)	<p>Approved EDR Clients may be subject to an arrangement where matters for audit are randomly selected and identified with an EDR system alert at the time the transaction is processed.</p>
Special tax return arrangement	<p>An approval holder acting on behalf of taxpayers liable to pay duty on transactions and instruments under Section 289A of the <i>Duties Act 1997</i>, is approved for a special tax return arrangement under Division 2 of Part 6 of the <i>Taxation Administration Act 1996</i>.</p> <p>Under this arrangement, approval is given to electronically assess a range of duties transactions and on receipt of a Duties Notice of Assessment and Duties Statement from the Chief Commissioner of State Revenue (Chief Commissioner) pay duty electronically.</p> <p>The approval is subject to an approval holder agreeing to all the terms and conditions referenced in this document and is further subject to the provisions of the TAA.</p> <p>To register for Electronic Duties Returns (EDR) – Special Tax Return Arrangements, you must complete the online registration form available on the Revenue NSW website. The Chief Commissioner may grant or refuse an application for approval under this Division.</p>

Further resources


For more information on EDR, refer to the following resources:

Resource	Details
Online Duties Services for Industry Professionals	https://www.revenue.nsw.gov.au/property-professionals-resource-centre
Electronic Duties Returns	https://www.revenue.nsw.gov.au/property-professionals-resource-centre/electronic-duties-return
Register for EDR	https://www.revenue.nsw.gov.au/property-professionals-resource-centre/electronic-duties-return/register-for-edr
Change your Details	https://www.revenue.nsw.gov.au/property-professionals-resource-centre/electronic-duties-return/change-your-details
Duties Document Matrix	https://www.revenue.nsw.gov.au/help-centre/resources-library/forms/duty/duties-document-matrix.pdf
Pay Duty	https://www.revenue.nsw.gov.au/property-professionals-resource-centre/electronic-duties-return/payment-of-duty
Client Identification (CI) and Proof of Status requirements	https://www.revenue.nsw.gov.au/property-professionals-resource-centre/duties-client-identification-ci-and-proof-of-status-requirements
Endorsement of instruments	https://www.revenue.nsw.gov.au/property-professionals-resource-centre/electronic-duties-return/endorsement-of-instruments
Compliance and Investigations	https://www.revenue.nsw.gov.au/taxes-duties-levies-royalties/transfer-duty/compliance https://www.revenue.nsw.gov.au/about/compliance
Suspension/ Cancellation policy	https://www.revenue.nsw.gov.au/help-centre/resources-library/forms/duty/pda002
Online Subscription Service	https://www.apps09.revenue.nsw.gov.au/ross/?p=subscribe
Contact Us	<p>Contact the EDR team if you have any further questions:</p> <p>Phone: 1300 308 863 or +61 2 7808 6903 8.30am - 5.00pm Monday to Friday (except public holidays).</p>

Registering as an EDR client

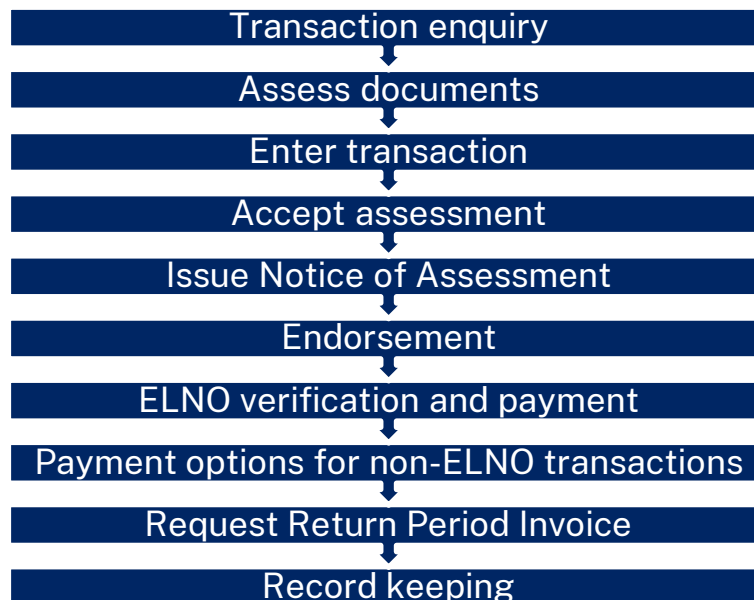


The process to register as an EDR client is:

Step	Action
1. Make registration enquiry	<p>Prior to registering:</p> <ul style="list-style-type: none"> Visit our website: https://www.revenue.nsw.gov.au/property-professionals-resource-centre/electronic-duties-return/register-for-edr Read this guide and related documents in their entirety (mandatory) Contact the EDR team if you have any further questions: Phone: 1300 308 863 or +61 2 7808 6903 8.30am - 5.00pm Monday to Friday (except public holidays). Email: edr.registration@revenue.nsw.gov.au
2. Engage Client Service Provider	<p>You must engage an approved Client Service Provider (CSP) prior to completing the EDR online registration.</p> <p>Visit our website for a list of CSPs.</p>
3. Complete pre-registration activities	<p>Before you start, you need:</p> <ul style="list-style-type: none"> your Australian Business Number (ABN) a valid email address Accountants - a copy of your practising certificate
4. Register online	<p>To register online:</p> <p>Go to https://www.revenue.nsw.gov.au/property-professionals-resource-centre/electronic-duties-return/register-for-edr</p> <p>Click  to complete registration</p> <p>Note: Accountants: Please upload your practising certificate to the application.</p>
5. Validate email	<p>Following registration, an email is sent to the approval holder to validate</p>

Step	Action
	the email address. The approval holder must click the link in the email to validate their email address and progress the application.
6. Process registration application	The EDR Team contacts the approval holder, and then processes and approves the online application.
7. Issue Notice of Approval	Once registration is approved, the approval holder is issued with a Notice of Approval of Special Tax Return Arrangement - Electronic Duties Returns.
8. Activate EDR account	Prior to activating your account, you must complete training.
9. Ongoing Support	<p>If support is required, contact Revenue NSW EDR support.</p> <p>Phone: 1300 308 863 or +61 2 7808 6903 8.30am - 5.00pm Monday to Friday (except public holidays).</p> <p>Note: All system-related enquiries should be directed to your CSP. Check with your CSP regarding their hours of availability.</p>
10. Monitoring adherence to Conditions of Approval	Investigations on EDR approved persons are conducted to ensure the conditions of your approval are being met and that we are providing the correct level of training, support, and governance to maintain the integrity of the EDR program.

Completing an assessment in EDR



The typical lifecycle of a transaction with Revenue NSW is:

Step	Action						
1. Make transaction enquiry	<ul style="list-style-type: none"> ▪ Refer to the Duties Document Matrix prior to transacting in EDR ▪ Refer to the EDR page on Revenue NSW website. ▪ For support contact the EDR team. <p>Phone: 1300 308 863 or +61 2 7808 6903 8.30am - 5.00pm Monday to Friday</p>						
2. Assess documents	<p>Before completing an assessment, you must have all required documentation and supporting evidence.</p> <p>Check documents and supporting evidence to ensure they are complete and correct.</p> <p>More information on client identification and evidentiary requirements for each transaction type can be found here:</p> <ul style="list-style-type: none"> ▪ Client Identification and Proof of Status requirements ▪ Evidentiary Requirements 						
3. Enter transaction in CSP EDR page	<p>A list of all available EDR document types displays. Select the document type and enter the information requested.</p> <p>Submit the transaction for assessment.</p>						
4. Accept Assessment	<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;"><i>If transaction is ...</i></th> <th style="width: 50%;"><i>then ...</i></th> </tr> </thead> <tbody> <tr> <td>Accepted</td> <td>Continue to next step</td> </tr> <tr> <td>Not accepted</td> <td>You will receive an error message detailing why the transaction was rejected.</td> </tr> </tbody> </table>	<i>If transaction is ...</i>	<i>then ...</i>	Accepted	Continue to next step	Not accepted	You will receive an error message detailing why the transaction was rejected.
<i>If transaction is ...</i>	<i>then ...</i>						
Accepted	Continue to next step						
Not accepted	You will receive an error message detailing why the transaction was rejected.						
5. Issue Assessment and Statement	<p>On acceptance of assessment, a Duties Notice of Assessment and Duties Statement is issued.</p> <p>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.</p> <table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 30%;"><i>Document</i></th> <th style="width: 70%;"><i>Description</i></th> </tr> </thead> <tbody> <tr> <td>Duties Notice of Assessment (NOA)</td> <td>The NOA (Annexure A) confirms that your EDR assessment has been accepted by us. It details the: Duties Assessment Number (DAN) 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.</td> </tr> <tr> <td>Duties Statement</td> <td>Attached to each NOA is a Duties Statement (Annexure B). The Duties Statement details the transaction details - assessment information</td> </tr> </tbody> </table> <p>A copy of the Duties Notice of Assessment and Duties Statement must be retained as part of your records.</p>	<i>Document</i>	<i>Description</i>	Duties Notice of Assessment (NOA)	The NOA (Annexure A) confirms that your EDR assessment has been accepted by us. It details the: Duties Assessment Number (DAN) 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.	Duties Statement	Attached to each NOA is a Duties Statement (Annexure B). The Duties Statement details the transaction details - assessment information
<i>Document</i>	<i>Description</i>						
Duties Notice of Assessment (NOA)	The NOA (Annexure A) confirms that your EDR assessment has been accepted by us. It details the: Duties Assessment Number (DAN) 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.						
Duties Statement	Attached to each NOA is a Duties Statement (Annexure B). The Duties Statement details the transaction details - assessment information						

Step	Action								
6. Endorse Document	<p>Under <u>Section 289A</u> of the Duties Act 1997, the Chief Commissioner of State Revenue has approved the following procedures for endorsement of duty on an instrument processed through Electronic Duties Returns (EDR) and eDuties:</p> <p>https://www.revenue.nsw.gov.au/property-professionals-resource-centre/electronic-duties-return/endorsement-of-instruments</p>								
7. ELNO verification and payment	<p>A Duties Verification Service (DVS) will confirm that the Duties Assessment Number (DAN) is valid, and the data entered in the ELNO workspace (parties, properties, and consideration) is the same as the Revenue NSW data used to assess the duty on the transaction.</p> <p>When verification is successful, the duty payable (if any) including any interest will automatically populate the ELNO's Property Settlement Financial Summary.</p> <p>Settlement cannot proceed until the DAN is verified in the ELNO workspace. Payment is received by us as part of the ELNO disbursement.</p> <p>More information on eConveyancing can be found here: https://www.revenue.nsw.gov.au/property-professionals-resource-centre/econveyancing-guide</p>								
8. Payment options for non-ELNO transactions	<p>You, or your client, can pay using the payment methods displayed on the Duties Notice of Assessment</p> <p>For all transactions, duty must be paid by the due date on the Duties Notice of Assessment. Where payment is not made on or before the due date, interest will accrue until payment is received by us. Your EDR service may be suspended if your payment is not received on time. Allow up to two business days for the payment to be processed.</p>								
9. Request Return Period Invoice (Invoice)	<p>The Duties Notice of Assessment displays the payment due date for each transaction.</p> <p>To assist with payment reconciliation, you may request a Return Period Invoice (Annexure C) through your CSP. A weekly return period is from Sunday to Saturday.</p> <p>The invoice details the transactions processed in that period and the total amount payable (duty and interest)</p> <p>Each Invoice is supported by three assessment schedules that detail the assessments transacted during the specified return period.</p> <table border="1" data-bbox="363 1518 1388 2047"> <thead> <tr> <th data-bbox="363 1518 628 1585">Assessment Schedule</th> <th data-bbox="628 1518 1388 1585">Description</th> </tr> </thead> <tbody> <tr> <td data-bbox="363 1585 628 1659">S1 Assessments Payable</td> <td data-bbox="628 1585 1388 1659">This schedule will show a zero balance and no transactions listed.</td> </tr> <tr> <td data-bbox="363 1659 628 1756">S2 Assessments for Individual Payment</td> <td data-bbox="628 1659 1388 1756">This schedule will show details of transactions processed within this period including the document due date for payment.</td> </tr> <tr> <td data-bbox="363 1756 628 2047">S3 Assessment Finalised</td> <td data-bbox="628 1756 1388 2047"> This schedule will show transactions finalised within this period including: <ul style="list-style-type: none"> • transactions where no duty is payable because of a concession (e.g., First Home Buyer) • transactions exempt from duty • transactions where duty has been fully paid • cancelled assessments. An updated invoice can be ordered when a payment is made, or a transaction is cancelled. </td> </tr> </tbody> </table>	Assessment Schedule	Description	S1 Assessments Payable	This schedule will show a zero balance and no transactions listed.	S2 Assessments for Individual Payment	This schedule will show details of transactions processed within this period including the document due date for payment.	S3 Assessment Finalised	This schedule will show transactions finalised within this period including: <ul style="list-style-type: none"> • transactions where no duty is payable because of a concession (e.g., First Home Buyer) • transactions exempt from duty • transactions where duty has been fully paid • cancelled assessments. An updated invoice can be ordered when a payment is made, or a transaction is cancelled.
Assessment Schedule	Description								
S1 Assessments Payable	This schedule will show a zero balance and no transactions listed.								
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Step	Action
10. Record keeping	<p>An approval holder is required to retain records for each transaction for a period of five years as set out in Part 8 Section 53 of the Taxation Administration Act 1996.</p> <p>The required records include:</p> <ul style="list-style-type: none"> A fully paid Duties Notice of Assessment and Duties Statement as record of endorsement Originals and/or copies of documents Supporting evidence (e.g., Purchaser/transferee declarations, Client Identification, Evidence of Value, Revenue NSW forms, statutory declarations etc) <p>More information on Client Identification and evidentiary requirements for each transaction type can be found here:</p> <ul style="list-style-type: none"> • Client Identification and Proof of Status requirements • Evidentiary Requirements <p>For audit purposes, we will accept electronic records. The records must be easy to access and read. See Part 8 of the <i>Taxation Administration Act 1996</i> for more information.</p>

Statutory interest

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

Under Part 5 of the *Taxation Administration Act 1996*, interest will accrue if you fail to pay the total duty by the due date. If you fail to pay by the due date, interest is calculated daily until paid.

An [interest calculator](#) and more [information on calculating interest](#) is available on the Revenue NSW Website.

Modification/Cancellation of an EDR transaction

Once you have received the Duties Notice of Assessment and Duties Statement you cannot modify the data entered. Revenue NSW can modify some data.

<i>To process a ...</i>	<i>for ...</i>	<i>then ...</i>
Modification	<ul style="list-style-type: none"> ▪ party details ▪ property details 	<p>You will need to send a rectification of error request through eDuties. To do this:</p> <ol style="list-style-type: none"> 1. Select the application type: Rectification of error (inc. duties verification error resolution) request. 2. Upload the required supporting documentation listed in the application. 3. We will notify you when the land details are updated. 4. Retain all records relating to the modification. <p>Note: We can only modify (not add or delete) liable party and property details.</p>
Cancellation	<ul style="list-style-type: none"> ▪ data entry error (other than the above) ▪ duplication of a transaction 	<ol style="list-style-type: none"> 1. Read the guide to cancelling EDR transactions online. 2. Complete the online cancellation through your CSP. 3. A Withdrawal of Duties Notice of Assessment is issued online, to confirm the cancellation. 4. Retain all records relating to the cancellation.

Refunds

Taxpayers may be entitled to a refund due to:

- Cancellation/rescission of agreement for sale/transfer of land
- Reassessment
- Overpayment

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

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

All refund requests must be lodged through [eDuties](#).

EDR Compliance activities

To ensure effective Governance and to maintain the integrity of the Electronic Duties Return (EDR) program, reviews of documents assessed by approved persons are conducted. Governance activities ensure that there is sufficient oversight of the program in the following focus areas:

- Revenue assurance
- Ensuring the reputation of Revenue NSW
- Ensuring data integrity
- Validation of processes and procedures administered by EDR Clients and Agents by ensuring compliance with:
 - Directions for using EDR
 - Legislative provisions
 - Evidentiary requirements
 - Revenue Rulings and Commissioners Practice Notes
 - Duties document matrix

Revenue NSW will conduct compliance activity in the form of audits, or investigations to:

- Ensure that newly approved persons are making correct assessments
- Examine higher risk transactions
- Examine transactions with a high level of non-compliance
- Identify behaviours or trends that may lead to non-compliance
- Identify non-compliance trends to enable the development of practitioner resources or support tools
- Ensure that any transactions processed by an EDR Client cancelling their registration are reviewed prior to the cancellation being finalised

Compliance activity may take the form of:

- a transaction, selected at the time of assessment using EDR
- a transaction, or range of transactions assessed using EDR for a specified period notified in advance
- a transaction, or a range of transactions assessed using EDR within a prior 5-year period,
- a taxpayer(s), or
- an EDR Client or Agent

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.

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

The process of conducting compliance activity is shown below at a high level:



Step	Action
1. Notice of Investigation	<p>Revenue NSW will contact approved persons by phone to discuss the investigation process and will then receive a Notice of Investigation.</p> <p>The notice will provide information on the scope of the compliance activity and provides important information to assist with complying with the notice.</p>
2. Request for records	<p>The Notice of Investigation will provide the scope of the compliance activity and will advise whether we require previously assessed transactions, or whether transactions will be selected over a coming period.</p> <p>The focus of the investigation will be on the duty assessed on instruments processed on the EDR system, and compliance with the Directions for using Electronic Duties Return (EDR Directions), Duties Document Matrix, Evidentiary Requirements, and applicable State Tax legislation.</p> <p>The Notice of Investigation will provide details of the required documents for each transaction. If you are not clear on the requirements, please contact the officer named on the notice.</p>
3. Submit records	<p>When requested, you will be required to submit selected documents, records, and information. Lodgement will be in electronic form, and instructions are provided in the Notice of Investigation.</p> <p>Note: Failure to submit all documentation, including if we ask for additional information may result in your EDR Service being suspended until all records are received.</p>

Step	Action
4. Records Reviewed	We will review the information you send to us. If we require further information, we will contact you. Note: Failure to submit all documentation, including if we ask for additional information may result in your EDR Service being suspended until all records are received.
5. Investigation Completed	The investigation is completed once all records have been submitted and requisitions finalised.
6. Final report	At the end of the investigation a final report will be provided

Record keeping for approved agents

Approved Agents that act on behalf of other solicitors, conveyancers & accountants (clients) may not be required to retain the same level of records as other EDR approved persons.

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

Approved Agents are required to advise their customers of their obligation to retain these records for 5 years as provided.

For all transactions processed the agent must retain:

- client details that identify where the records are held and enable Revenue NSW to contact the client to gain access to records.

For matters selected for audit the agent must retain:

- copies of all documents used and relied upon to make the assessment.

Audit arrangements for approved agents

Approved agents are subject to ongoing compliance activities that span each financial year.

Step	Action
1. Confirmation of ongoing activity	Revenue NSW will contact approved agents annually to confirm that the business will operate in the coming financial year.
2. Transaction System Alert	Transactions selected will be identified at the point of submitting the transaction and an alert will appear on the operator's screen. A printed message will also appear on the Duties Statement and a retain indicator will appear against each selected matter on the Return Period Invoice
3. Request for records	Revenue NSW will contact the Approved Agent each month (or at any other time) requesting the records are submitted by a due date.

Step	Action
4. Submit records	<p>When requested, you will be required to submit selected documents, records, and information. Lodgement will be in electronic form, and instructions are provided in the Notice of Investigation.</p> <p>Note: Failure to submit all documentation, including if we ask for additional information may result in your EDR Service being suspended until all records are received.</p>
5. Records Reviewed	<p>We will review the information you send to us. If we require further information, we will contact you. The Approved Agent is required to obtain any further information from their client.</p> <p>Note: Failure to submit all documentation, including if we ask for additional information may result in your EDR Service being suspended until all records are received.</p>
6. Investigation Completed	<p>The investigation is completed once all records have been submitted and requisitions finalised.</p>
7. Final report	<p>At the end of the investigation a final report will be provided</p>

Other matters processed may be requested 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*.

Your EDR account

Change your details

As an Electronic Duties Returns (EDR) approval holder, you are responsible for ensuring that your contact details are current.

You can update your contact and address details at any time.

For instructions on how to update details, refer to our [Guide to update online details](#).

If there has been a change in your ABN, entity name or trading name you will need to contact our EDR team.

Suspension of your EDR Approval

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

Non-compliance, or 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.

Termination/Cancellation of your EDR approval

To cancel an EDR registration, an approved person must submit to Revenue NSW:

- a completed [Cancellation of EDR registration](#) form (ODA 031)
- any Revenue NSW accountable stamps (if issued)

Please contact our EDR team if you require any assistance.

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.

Annexures

Annexure A – Duties Notice of Assessment



Duties Notice of Assessment

Issue Date 07 Jul 2022
 Enquiries 1300 308 863 (8.30am—5.00pm)
 Website www.revenue.nsw.gov.au

ABCXYZ CONVEYANCERS
 LEVEL 2, 100 BLAND STREET
 SYDNEY NSW 2000

Duties Assessment Number	1234567-001
Total amount payable	\$58,010.00
Due date	07 Aug 2022
Assessment no	167373111
Your reference	ABC123
Client ID	121113619

Liable party: KIM NGUYEN AND KAM NGUYEN

Surcharge Liable party: KIM NGUYEN AND KAM NGUYEN

Assessment summary

Duty Assessed	\$18,000.00
Surcharge Purchaser duty assessed	\$40,000.00
Total amount payable	\$58,010.00

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.revenue.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 the detailed information about this assessment.

Scott Johnston

Chief Commissioner of State Revenue

Revenue NSW – Electronic Duties Returns

B BPay Internet or phone banking:
 Biller Code: **27029** Reference:
PAY Credit card payments are not accepted
\$ **Electronic payments:**
 BSB: **032001** Account no: **205573**
 Account name: **OSR EPS Tax Remitting Account**
 Electronic payment code:

Duties Assessment Number	1234567-001
Due date	07 Aug 2022
Total Amount Payable	\$58,010.00



Client Name: KIM NGUYEN AND KAM NGUYEN

Annexure B – Duties Statement



Revenue

Duties Statement

Duties Assessment Number	1234567-001
Client name	KIM NGUYEN AND KAM NGUYEN
Your reference	ABC123
Lodgement date	7 Jul 2022

Transaction Details

Document type	Agreement for sale of land
Execution date	7 May 2022
Dutiable amount	\$500,000.00
Duty assessed	\$18,010.00
Liable party name(s)	KIM NGUYEN AND KAM NGUYEN
Surcharge purchaser dutiable amount	\$500,000.00
Surcharge purchaser duty assessed	\$40,000.00
Surcharge liable party name(s)	KIM NGUYEN AND KAM NGUYEN
Property ID(s)	D10762/79
Exemption type	
Related Duties Assessment Number	
Transfer Item Type	1 x 18(2)

Stamping Details

Duties Assessment Number		1234567-001
Document		\$17,990.00
No of duplicates	X1	\$10.00
No of transfers	X1	\$10.00

Assessment Details: TS on Agreement for sale of land, Surcharge Purchaser Duty \$40,000. Surcharge Purchaser Duty Paid on Transfer.

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

Scott Johnston

Chief Commissioner of State Revenue

Annexure C – Return Period Invoice



Revenue

Return Period Invoice

Issue Date 09 Sep 2022
 Enquiries 1300 308 863 (8.30am – 5.00pm)
 Website www.revenue.nsw.gov.au

ABCXYZ CONVEYANCERS
 LEVEL 2, 100 BLAND STREET
 SYDNEY NSW 2000

Client ID	125118490
Correspondence ID	001234514
Total amount payable	\$0.00
Total number of transactions for period	149
Period end date	11 Sep 2022
Due date for period	16 Sep 2022

Summary of Assessments for the Period

Total Amount Payable for Assessments on this invoice. Refer to Schedule 1 (S1) for details.	\$0.00
Total Number of Assessments for Individual Payment on this Invoice. Refer to Schedule 2 (2) for details.	119
Total Number of Assessments Finalised on this Invoice. Refer to Schedule 3(S3) for details.	30
Total Amount Payable	\$0.00

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 date.
 Scott Johnston
 Chief Commissioner of State Revenue

Revenue NSW – Electronic Duties Returns

B **BPAY Internet or phone banking:**
 Biller Code: **27029** Reference:
 Credit card payments are not accepted

\$ **Electronic payments:**
 BSB: **032001** Account no: **205573**
 Account name: **OSR EPS Tax Remitting Account**
 Electronic payment code:
Client name: ABCXYZ CONVEYANCERS

Due date	16 Sep 2022
Total Amount Payable	\$0.00



Revenue

S1 Assessments Payable

Issue Date 09 Sep 2022
Enquiries 1300 308 863 (8.30am – 5.00pm)
Website www.revenue.nsw.gov.au

Client ID	109163208
Total amount payable	\$0.00
Total number of transactions for period	0
Period end date	11 Sep 2022
Due date for period	16 Sep 2022

Detail of Assessments for the period:



Revenue

S2 Assessments for Individual Payment

Issue Date 09 Sep 2022
 Enquiries 1300 308 863 (8.30am – 5.00pm)
 Website www.revenue.nsw.gov.au

Client ID	987654321
Total amount for individual payment	\$58,010.00
Total number of transactions for period	1
Period end date	11 Sep 2022
Due date for period	16 Sep 2022

Detail of Assessments for the period:

Client Ref	Duties Assessment Number	Document Type	Party Names	Duty Assessed	Grant	Party Name Surcharge	Surcharge Purchaser Duty Assessed	Interest	Total for Document	Paid Indicator	Cheque No	Retain Records Indicator	Document Due Date
ABC123	1234567-001	Agreement for sale of land	KIM NGUYEN AND KAM GUYEN	\$18,010.00	\$0.00	KIM NGUYEN AND KAM NGUYEN	\$40,000.00		\$58,010.00	No		N	16-Sep-2022

S3 Assessments Finalised

Issue Date
Enquiries
Website

07 Mar 2022
1300 308 863 (8.30am – 5.00pm)
www.revenue.nsw.gov.au

Client ID

987654321

Total number of transactions for period

2

Period end date

17 March 2022

ABCXYZ CONVEYANCERS
LEVEL 2, 100 BLAND STREET
SYDNEY NSW 2000

Detail of Assessments for the period:

Client Ref	Duties Assessment Number	Document Type	Party Names	Duty Assessed	Grant	Party Name Surcharge	Surcharge Purchaser Duty Assessed	Interest	Total for Document	Paid Indicator	Cheque No	Retain Records Indicator	Document Due Date
ABC123	1234567-001	Agreement for sale of land	KIM NGUYEN AND KAM GUYEN	\$18,010.00	\$0.00	KIM NGUYEN AND KAM NGUYEN	\$40,000.00		\$58,010.00	Cancelled		N	16-Sep-2022
ABC123	1234567-001	Agreement for sale of land	KIM NGUYEN AND KAM GUYEN	\$18,010.00	\$0.00	KIM NGUYEN AND KAM NGUYEN			\$18,010.00	Yes		N	16-Sep-2022

< END RETURN PERIOD INVOICE FOR CLIENT 987654321 – PERIOD END DATE 17-MAR-2022 >

