

# Information Circular No: 32

## *Stamp Duties Act 1923*

# Documents to be Submitted for Opinion Assessment

Issued 28 October 2011

Section 11 of the *Taxation Administration Act 1996* requires that when you submit an instrument for the assessment of duty, you must produce all information necessary for a proper assessment of the duty payable. This information should be set out in the [Application For Opinion](#) form lodged with the instrument and should be accompanied by any corroborating evidence required outlined in the [Stamp Duty Document Guide \(Opinions\)](#), available from the stamp duty section of [www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au).

Where it is necessary for you to submit a document for assessment of duty by the Commissioner of State Taxation (the "Commissioner"), the provision of the information set out in the Stamp Duty Document Guide (Opinions) will assist in avoiding delays in the assessment of duty.

Please make sure that your name is always marked clearly on all documents that are lodged with RevenueSA.

While the Stamp Duty Document Guide (Opinions) is a comprehensive list it is not possible to anticipate and describe every document that will be required to be submitted for assessment of duty by the Commissioner. If a document is not included in the list of approved documents for processing on RevNet in the [Stamp Duty Document Guide \(Self-Determined\)](#), it must be submitted for the assessment of duty by the Commissioner.

If you have any further queries, please contact RevenueSA on (08) 8226 3750 or visit [www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au).

### Further Information

Further information can be obtained from RevenueSA.

Location	RevenueSA State Administration Centre 200 Victoria Square East ADELAIDE SA 5000
Postal	Commissioner of State Taxation RevenueSA GPO Box 1353 ADELAIDE SA 5001
Telephone	(08) 8226 3750
Facsimile	(08) 8226 3737
Email	stamps@sa.gov.au
Website	www.revenuesa.sa.gov.au

### History

This Information Circular is effective from 28 October 2011 and replaces:

Document	Issue Date
<a href="#">Circular 243</a>	2 October 2003

Mike Walker  
COMMISSIONER OF STATE TAXATION

28 October 2011