

STAMP DUTY NOTICE OF REASSESSMENT

Assessing & Taxpayer Assistance
GPO Box 1353
ADELAIDE SA 5001
Email: sdrequisitions@sa.gov.au
Enquiries: Peter Janicki
Phone: (08) 8226 3794

Eckermann Lawyers (SA) Pty Ltd
PO BOX 7340
HUTT STREET
ADELAIDE SA 5000

Date of Issue
22 January 2020
Client Number
600008109
Due Date

OPINION DETAILS

Document ID	201046289	Parties	SLAMBS PTY LTD WYFIELD HOLDINGS PTY. LTD.
Lodging Party Ref	190459		
Instrument Type	Land Sale Qualifying		
Date of Instrument	09 December 2019		

STAMP DUTY REASSESSMENT

(MADE PURSUANT TO SECTION 10(1) OF THE TAXATION ADMINISTRATION ACT 1996)

Consideration / Value	\$ 260,000.00
Stamp Duty	\$ 9,430.00
Foreign Ownership Surcharge	\$ 0.00
Concession	\$ 0.00
Ex-Gratia	\$ 0.00
Interest Applied	\$ 0.00
Penalty Applied	\$ 0.00
Payments Received	\$ 9,430.00
Amount Overpaid	\$ 9,430.00

for COMMISSIONER OF STATE TAXATION



**Government of
South Australia**

No Payment Due

Objection and Appeal Procedure

If you are dissatisfied with the assessment of the Commissioner you may:

- Object to the Minister within 60 days of the service of the assessment; or
- If 90 days have passed since the objection was lodged and no determination has been made, appeal to the Supreme Court provided that the Commissioner is given not less than 14 days written notice of the person's intention to make the appeal.

The Notice of objection should include a statement setting out the grounds of the objection fully and in detail (refer to Part 10 of the *Taxation Administration Act 1996* for further information on objections and appeals).

The fact that an objection is pending does not in the meantime affect the assessment or decision to which the objection relates and tax may be recovered as if no objection were pending.

A taxpayer cannot exercise a right of appeal unless the taxpayer has paid to the Commissioner 50% of the whole of the tax (not including interest and penalty tax under Part 5 of the *Taxation Administration Act 1996*) to which the appeal relates as assessed by the Commissioner or by the Minister on the objection.

Should the objection or appeal be successful the amount of the refund of tax overpaid includes interest on the amount overpaid.

Verification Audit

It should be noted that this Notice of Assessment does not indicate RevenueSA's acceptance that the information provided is correct. A verification audit may be undertaken by RevenueSA, which will require supporting documentation to validate the information provided. Should this occur, formal notification will be provided. The *Taxation Administration Act 1996* provides for penalty tax of up to 75% where the tax default was found to be deliberate.