

Directions for Using Electronic Duties Return (EDR)



Office of
State Revenue



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What is Electronic Duties Returns?

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

An approved person sends information to OSR through a Client Service Provider ([CSP](#)).

The EDR system is available from 7 am until 11 pm (EST) Monday to Friday and from 7 am until 2 pm (EST) 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 *Tax Administration Act (TAA) 1996*.

Under this arrangement, an approved person is approved to endorse documents/instruments upon receipt of a notice of assessment (confirmation statement) from the Chief Commissioner of State Revenue 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.

Conditions of approval

Pursuant to Division 2 of Part 6 of the *Tax Administration Act 1996*, 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 Client Service Providers prior to lodging an EDR application with OSR.
- 2 All instruments must be endorsed with OSR issued accountable stamps immediately after the duty liability on the instrument is confirmed by way of an OSR notice of assessment.
- 3 Payment must be made by the due date detailed in the Notice of Approval.
- 4 An approved person is required to retain the original endorsed instrument, or a copy thereof, all supporting evidence and OSR notice of

assessment for a period of five years as set out in Part 8 Section 53 of the *Tax 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 OSR that the legal practices they act for have agreed to the special arrangements as set out in the Directions for Using Electronic Duties Returns.
- 6 OSR 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 for Using Electronic Duties Returns.
- 8 An approved person and authorised staff are required to understand what documents / instruments can be processed through EDR. This information can be found on the EDR link at www.osr.nsw.gov.au
- 9 An approved person and authorised staff must subscribe to the OSR [Online Subscription Service](#).
- 10 An approved person and authorised staff must read all EDR bulletins issued through the OSR Online Subscription Service.
- 11 An approved person may be required to 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 of State Revenue to an approved person remains at all times the property of the Chief Commissioner of State Revenue. An approved person must surrender any OSR accountable stamps in their possession to the Chief Commissioner of State Revenue 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 of State Revenue by completing a Change of Details Form ([ODA 030](#)) if there are any changes to:
 - registered name or business name of the approved person
 - business address of the approved person

- postal address of the approved person
 - contact details of the approved person.
- 16 An approved person must notify the Chief Commissioner of State Revenue if they wish to cancel the EDR approval. A completed OSR Cancellation of Registration form ([ODA 031](#)), OSR accountable stamps and any outstanding payments must be lodged.
- 17 The approval provided by the Chief Commissioner of State Revenue can, at any time, be varied or cancelled by the Chief Commissioner of State Revenue by way of written notice to the approved person.
- 18 A decision by the Chief Commissioner of State Revenue to vary or cancel the approval is made at the discretion of the Chief Commissioner of State Revenue.
- 19 An approved person may apply to the Chief Commissioner of State Revenue in writing seeking a variation of the approval, however approval of any such variation is at the absolute discretion of the Chief Commissioner of State Revenue.

Introduction to Electronic Duties Returns

Once your EDR application has been approved, an OSR EDR officer will contact you to make an appointment to attend your office for training.

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

You will be issued with:

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

Note: Prior to the visit you must ensure that your CSP system is operational.

If you have EDR experience, a visit may not be required and the above will be posted to you.

If an OSR officer is not available to attend your office, the above will be posted to you and a phone training session organised.

The EDR process

When logging into the EDR system on your Client Service Provider's (CSP) website three options will be displayed:

- 1 Document Stamping
- 2 Confirmation Statement Reprint
- 3 Return Period Summary.

Document stamping

When selecting this option a list of all available EDR document types will be displayed. Select the document type, enter the information requested and submit the data to OSR.

If the information submitted is accepted, a notice of assessment (confirmation statement) will be issued within a matter of seconds enabling you to endorse your document with the OSR accountable stamps.

By issuing a notice of assessment, OSR has created a liability for payment, which must be paid in accordance with your Notice of Approval.

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

Notice of assessment (confirmation statement)

A notice of assessment is confirmation that the transaction has been accepted by OSR. The notice of assessment includes:

- a unique Transaction Number that is OSR's record of the transaction
- details of the transaction
- the duty and any interest payable
- stamping details.

The stamping details section of your notice of assessment ([Appendix A](#)) provides the information required to correctly endorse the documents.

A copy of the notice of assessment must be printed for each transaction and retained as part of your records.

Notice of assessment (confirmation statement) reprints

Reprints of a notice of assessment can only be requested if you performed the original assessment. To request a reprint enter the transaction number in the field supplied.

Return period summary

The Return Period Summary (RPS) provides you with a list of all transactions accepted by OSR for a specified return period (daily, weekly), together with the total tax payable.

At the end of each return period you must request the Return Period Summary prior to making payment to ensure an accurate reconciliation.

Note: You should print a copy of the summary and retain it as part of your records.

Do not send the Return Period Summary to OSR when making payment.

EDR error messages

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

There are two types of error message:

- Transaction error
- Gateway error

Transaction error - An error message will be sent by OSR 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 please contact your local OSR EDR Operations Unit.

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

Interruptions to the EDR service will occasionally occur where you will not receive a notice of assessment or error message. These occurrences are known as 'time outs'.

To confirm if OSR has received the transaction you should check the Return Period Summary.

If the transaction is listed on the Return Period Summary use the confirmation statement reprint option to obtain your notice of assessment.

If the matter is not listed on the Return Period Summary resubmit the transaction.

OSR accountable stamps

An approved person will be issued with OSR accountable stamps. OSR 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 all duties documents. It may only be used after a document has been processed through EDR and a notice of assessment produced. This stamp must be applied **clearly** on the front page of all 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
Duty	<ul style="list-style-type: none">■ This is the amount of duty payable on the document being endorsed.■ This amount must not include the duty payable on any associated documents (eg transfers) or any interest that may be charged.■ Documents that are assessed exempt must have the word 'Exempt' inserted in this field.
Transaction number	<ul style="list-style-type: none">■ This number represents OSR's record of your transaction
Assessment details	<ul style="list-style-type: none">■ This field indicates the basis of an assessment in specific circumstances. The information required for each transaction is printed on the notice of assessment in the stamping details section (see appendix A).

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 essential with:

- **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 (ie purchase price, principal sum, rental amount, etc)
- the parties
- the title reference or land description
- the date of the document
- the term of a lease.

The stamp can only be used **after** endorsement if the alterations do not affect the duty payable (eg 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.

Where a registrable document requires an alteration to be noted you must not note the alteration in the boxes provided for the Department of Lands details. You must note the alteration in the left-hand margin adjacent to where the error has occurred. Non-registrable documents (eg agreements) must also have all relevant alterations marked.

Upstamping stamp

The upstamping stamp will only be issued to approved clients who stamp large amounts of 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
Date of Advance	<ul style="list-style-type: none">■ Date of the further advance
Total Amount Secured	<ul style="list-style-type: none">■ Total amount now secured as a result of further advance
Duty Paid	<ul style="list-style-type: none">■ Duty assessed on the increase in the amount secured on a prime mortgage, or■ 'Noting' - for noting a collateral mortgage of an increase in the amount secured
Transaction Number	<ul style="list-style-type: none">■ This number represents OSR's record of your transaction
Multi NSW per cent	<ul style="list-style-type: none">■ NSW dutiable proportion

Note: When completing the fields on the stamp, please 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 get 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 can 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 an area that is directly accessible by members of the public, and
- not taking stamps to settlements.

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

If the authorised officer responsible for the accountable stamps changes, the Chief Commissioner of State Revenue 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 of State Revenue 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 payment methods

An approved person will be issued with a book of remittance slips. A further supply will be issued every six months. Weekly clients will also be issued with a supply of prepaid envelopes.

The correct remittance slip must be used when making payment.

The payment methods available depend on the return frequency (daily/weekly). The total tax (ie duty and any interest) payable for a return period will be recorded on your Return Period Summary. This amount must be received at OSR by the due date specified in your notice of approval.

Do **not** send the Return Period Summary to OSR with your payment.

Note: Each weekly payment must be received by OSR by the Thursday following the week to which the payment period relates. Please allow sufficient time if making payment by post. Each daily payment must be received by OSR by the close of business the following day.

If no tax is payable for a particular period, please do **not** send the remittance slip to OSR.

The following table shows the payment options available:

Approved frequency	Payment options	Payment process	Things to note
Weekly	EFT* BPAY	Electronic	<ul style="list-style-type: none"> The information you need to transact with OSR is on the relevant periodic remittance slip.
	Cheque	Cheques should be sent in the supplied prepaid envelopes. Cheques can also be sent to your local OSR office.	<ul style="list-style-type: none"> The relevant periodic remittance slip must be sent with your payment
	Cash	If cash is part of your remittance it must be lodged in person at an OSR office.	<ul style="list-style-type: none"> The relevant periodic remittance slip must be lodged with your payment
Daily	Cash or cheque	All daily payments must be lodged in person at an OSR office	<ul style="list-style-type: none"> The relevant periodic remittance slip must be lodged with your payment

An approved person is bound by the [OSR Cheque Policy](#). If your client has given you an endorsed, personal or company cheque to pay duty, please ensure you have read this policy prior to processing the matter on EDR.

If a cheque is dishonoured, normal recovery procedures will be initiated. This may attract interest and penalties.

Note: Cheques made payable to OSR must not be banked by EDR approved persons.

Statutory interest

All duties documents (other than off-the-plan agreements) must be endorsed within three months of the date of first execution. Interest will accrue under Part 5 of the *Tax Administration Act 1996* if you fail to have the documents endorsed within this time.

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 notice of assessment. Any interest charged must be paid as part of your periodic remittance.

Interest will continue to accrue on transactions processed through EDR if the duty and interest charged is not paid by the due date set out in your approval.

If the amount of interest calculated is less than \$20, payment of interest is not required.

An interest calculator is available from our website:
www.osr.nsw.gov.au

Settlement policy

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

Settlement

Prior to attending settlement you must process the matter on EDR. The notice of assessment you receive must be printed and the stamps applied to the contract and transfer. The stamping details that would normally be completed must, at this time, be left blank (transaction number, duty and assessment details).

Attend the settlement with your documents and the OSR notice of assessment. When the cheque for duty is obtained, the officer representing your firm must complete the stamp detail on the contract and transfer. This detail is included on the notice of assessment in the stamping details area.

The Chief Commissioner of State Revenue accepts that where duty on a transaction will be paid at settlement you may not have received that duty at the time when you entered the transactions details into, and have obtained a transaction number from, the EDR system. Provided you comply with the directions, the Chief Commissioner of State Revenue will not consider that you have in any way misled the OSR or breached your obligations to the OSR in any way.

The above policy has been agreed with the Law Society of NSW.

What to do if settlement is rescheduled

If settlement does not proceed but is rescheduled for another day during the same period to which the notice of assessment relates you will not be required to cancel the transaction.

If, however, the rescheduled settlement is to occur outside the

period to which the notice of assessment relates you must arrange for OSR to cancel the transaction. OSR will require a copy of the notice of assessment, front page of the agreement and transfer and advice as to why the transaction was cancelled. Keep a copy of the cancellation form and notice of assessment as part of your records.

Prior to attending the rescheduled settlement you will be required to process the transaction again on EDR to obtain a new notice of assessment.

Payment of settlement proceeds

Please ensure that cheques received at settlement are included with the correct EDR periodic remittance.

Cancellation/Modification of an EDR transaction

Once you have received the notice of assessment you will not be able to cancel the transaction or modify the data entered relating to that transaction.

Cancellation

To cancel an EDR transaction complete the Electronic Duties Returns – Cancellation Request form ([ODA 042](#)). If you select reassessment as the reason for cancellation you must:

- reprocess the transaction correctly
- endorse the document correctly
- cancel any endorsement on the document that relates to the incorrect transaction.

The completed form together with a stamped copy of the front page(s) of the relevant document(s) must be faxed to your local EDR Operations Unit.

Once the transaction has been cancelled by OSR an indicator will appear on your Return Period Summary. In the 'duty paid' column the symbol 'C' will be displayed.

All records relating to this request must be retained.

Financial institution cancellations

Financial institutions are required to lodge an Electronic Duties Returns – Financial Institutions Refund/Cancellation Request form ([ODA 046](#)) when requesting cancellation of a transaction. For more information refer to the [Mortgage Processing on EDR- Financial Institutions Manual](#).

Modification

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

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

A request to modify the details together with a copy of the relevant pages of the endorsed document must be faxed to your local EDR Operations Unit.

Once the data has been modified you will be able to print an updated notice of assessment through the Confirmation Statement Reprint option.

Refunds

Cancellations

When applying for a refund on a cancelled document an approved person must lodge with OSR:

- the **original** endorsed documents
- relevant application form
- supporting evidence requested on the form.

Failure to lodge the required information will result in the application being rejected and returned. The refund request will only be considered when all the information required is made available.

Reassessments

For documents that require reassessment and a subsequent refund an approved person must lodge with OSR:

- the **original** endorsed documents
- relevant application form
- supporting evidence requested on the form
- written advice regarding the reassessment

Failure to lodge the required information to support the reassessment of the document(s) may result in the documents being returned. The refund request will only be considered when all the information required is made available.

Overpayments

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

- a copy of the endorsed documents
- written advice regarding the overpayment.

OSR will hold all overpayments until we are satisfied a refund should issue.

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. For more information refer to the [Mortgage Processing on EDR- Financial Institutions Manual](#).

Record keeping requirements

An approved person must retain records to ensure that the correct tax has been assessed and paid to OSR for a period of five years as set out in Part 8 Section 53 of the *Taxation Administration Act 1996*.

The records must include the following:

- the original endorsed document, or a copy thereof
- supporting evidence (eg valuations, statutory declarations etc.)
- notice of assessment
- return period summary.

Special arrangements

An approved person who is an agent and acts on behalf of other legal practices, solicitors, conveyancers, financial institutions etc. may not be required to retain the same level of records.

OSR must be satisfied that the clients the agent acts on behalf of have agreed to retain all records for the statutory five-year period.

An agent endorsing documents will have to send back to those practices all records (ie documents, supporting evidence and confirmation statement) relevant to any EDR assessment.

Under these arrangements an agent must keep:

- details of all legal practices it acts for who have agreed to these arrangements

- details of other legal practices it has endorsed documents for and where those records are held, and
- a copy of each Return Period Summary.

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

Audit and investigation

The *Tax Administration Act 1996*, Part 9, 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.

During the course of an investigation, approved persons (other than agents) will need to produce their **Matter Register**. All information and records connected to matters under investigation, such as:

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

Special arrangements

An agent who does not keep records will also be subject to audit. Matters processed on EDR will be randomly selected. A letter will be sent to the agent outlining the matters requiring audit and it will be the agent's responsibility to make them available.

Cancelling your EDR approval

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

Termination of your EDR Approval

OSR may immediately terminate your EDR approval if you:

- fail to pay your periodic remittance on or before due dates
- fail to keep correct records as required by these EDR directions or as otherwise reasonably requested by OSR
- or your employees, agents or contractors commit any fraud or other criminal offence
- fail to comply with these EDR directions.

OSR may also terminate your EDR approval on 30 days prior written notice if in the reasonable opinion of OSR, your volume transactions as an EDR approved organisation are so low in number it is not practical for you to remain as an EDR approved organisation.

On termination of your approval as an EDR organisation for any reason whatsoever, you must:

- cease acting as an EDR approved organisation in every way, including promoting or advertising yourself as an EDR approved organisation
- finalise all duties transactions and pay all duties payable to OSR
- return to OSR all duty stamps and any other OSR property in your possession, custody or control
- immediately discontinue use of all indications which might lead the public to believe that you continue to be an EDR approved organisation; and
- allow OSR to conduct an audit and investigation on reasonable notice to ensure compliance with these EDR directions.

Indemnity

An approved person indemnifies OSR from and against any cost, loss or liability reasonably incurred by OSR 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

OSR will provide training to clients when starting EDR. If further support is required (eg change of staff) contact your local OSR EDR Operations Unit and arrangements will be made for either an onsite visit or a telephone conference depending on your needs and EDR staff availability.

Furthermore OSR may request clients to provide copies of stamped documents and supporting information to help identify procedural and training issues.

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

Note: All system related enquires should be directed to your CSP. Please check with your CSP regarding their hours of availability.

Appendix A: Format for printed Confirmation Statement

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CERTIFICATE OF CONFIRMATION OF STAMPING

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Duties Act 1997
NOTICE OF ASSESSMENT

The document with the Transaction No 4145835*TEST* has been endorsed by:
Client name: OSR Testing - Non FI
Client matter ref: Test
Date of notice: 12 January 2011

The document marked with the Transaction No 4145835*TEST* has been assessed in accordance with the following details provided to OSR:
Document type: Agreement for sale of land
Execution date: 01 January 2011
Dutiable amount: \$500,000.00
Prior dutiable amount:
No. of duplicates: 1
No. of transfers: 1
No. of collaterals: 0
No. of duplicate collaterals: 0
Transaction No. of related document:
Exemption Type:

Payment detail for Transaction No 4145835*TEST*:
Duty assessed: \$18,010.00
Interest: \$ 0.00
Total amount payable: \$18,010.00
Due date for payment: 20 January 2011

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.

Party names for Transaction No 4145835*TEST*:
*** THIS IS A TEST ***

Property IDs for Transaction No 4145835*TEST*:
999999999999

Stamping details for Transaction No 4145835*TEST*:	
Document:	\$17,990.00
1 Duplicates:	\$ 10.00
1 Transfer:	\$ 10.00
0 Collateral:	\$ 0.00
Assessment Details:	TS on Agreement for sale of land

You have the right to object against this assessment. Your objection must comply with all of the following criteria: It must:

1. be lodged at this office no later than 60 days from the date of your assessment
2. quote the Transaction no.
3. state the grounds of your objection
4. be lodged in writing

If your objection is successful we will pay interest on any refund of tax.
For more information on lodging your objection please phone (02)9685 2122.

Tony Newbury
Chief Commissioner of State Revenue

CSP ID: 81289131
Date of issue: 12 January 2011 11:00

End of Confirmation Statement for Transaction No 4145835*TEST*

