

14. Service on the Commissioner (section 115)

- (1) For the purposes of section 115(c) of the Act, the fax number for service of a document is —
 - (a) for land tax — (08) 9226 0837;
 - (b) for stamp duty — (08) 9226 0834; and
 - (c) for pay-roll tax — (08) 9262 1348.

- (2) For the purposes of section 115(d) of the Act, a document may be served in any of the following electronic formats —
 - (a) Microsoft Word;
 - (b) Adobe Portable Document Format (PDF);
 - (c) electronic mail (email);
 - (d) Hyperlink Text Mark up Language (HTML);
 - (e) Text (.txt).

- (3) For the purposes of section 115(d) of the Act, the email address for service of a document is —
 - (a) for land tax — landtax@dtf.wa.gov.au;
 - (b) for stamp duty — stampduty@dtf.wa.gov.au; and
 - (c) for pay-roll tax — payroll@dtf.wa.gov.au.