

**5A. Special tax return arrangements — corrections and alterations
(section 50(1)(f))**

- (1) An online stamping arrangement may authorise the responsible party to correct an error of any of the following kinds made in a self-assessment made under the arrangement —
 - (a) a typographical error;
 - (b) an incorrect selection from a list of items;
 - (c) incorrectly entering information more than once;
 - (d) any other error of a minor clerical nature.
- (2) An online stamping arrangement may authorise the responsible party to alter a self-assessment of the stamp duty payable on an instrument if —
 - (a) the responsible party has made an error of the kind referred to in subregulation (1);
 - (b) as a result of the error an incorrect decision was made as to —
 - (i) whether stamp duty was payable on the instrument; or
 - (ii) the amount of stamp duty payable on the instrument;and
 - (c) the alteration is to correct that decision after the error has been corrected.
- (3) In this regulation —

“online stamping arrangement” means a special tax return arrangement under which the responsible party may make a self-assessment of the stamp duty payable on an instrument using the web site provided by the Commissioner to enable taxpayers to make self-assessments, lodge returns and pay tax electronically (known as Revenue Online).

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