
TREASURY AND FINANCE

TF301*

Taxation Administration Act 2003

**Taxation Administration Amendment
Regulations 2005**

Made by the Lieutenant-Governor and Administrator in Executive Council.

1. Citation

These regulations are the *Taxation Administration Amendment Regulations 2005*.

2. The regulations amended

The amendment in these regulations is to the *Taxation Administration Regulations 2003**.

[* *Published in Gazette 27 June 2003, p. 2419-22.*
For amendments to 4 November 2005 see Western Australian Legislation Information Tables for 2004, Table 4, p. 402.]

3. Regulation 5A inserted

After regulation 5 the following regulation is inserted —

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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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By Command of the Lieutenant-Governor and Administrator,

G. M. PIKE, Clerk of the Executive Council.
