



Application for self assessor registration

About this form

Complete this form to apply to the Commissioner of State Revenue for registration to carry on a business and/or for registration as a self assessor under the *Duties Act 2001*. Registered self assessors are permitted to calculate duty payable for certain documents or transactions and if required to endorse those documents or transactions with the duty paid. Before you begin, you should read the 'Guide to applying for registration as a self assessor' to make sure that you understand your obligations and the meaning of terms used in this form.

Part A – Business details

1. Applicant type

Company Partnership Individual Government department

Other Please specify

2. Applicant name

Name
For individuals, enter surname
and given names

ABN

Trading names

3. Street address

C/o

Unit/Flat/Building

House no./Street
address/PO Box

Suburb

State

Postcode

Part B – Contact details

4. Postal address

Complete if different from street address

C/o	<input type="text"/>
Unit/Flat/Building	<input type="text"/>
House no./Street address/PO Box	<input type="text"/>
Suburb	<input type="text"/>
State	<input type="text"/>
Postcode	<input type="text"/>

5. Address for inspection of records

Complete if different from street address

C/o	<input type="text"/>
Unit/Flat/Building	<input type="text"/>
House no./Street address/PO Box	<input type="text"/>
Suburb	<input type="text"/>
State	<input type="text"/>
Postcode	<input type="text"/>

6. Contact person

Contact person's name	<input type="text"/>		
Position title	<input type="text"/>		
Contact person's telephone number	<input type="text"/>	Extension	<input type="text"/>
Mobile No.	<input type="text"/>		
Fax No.	<input type="text"/>		
Email address	<input type="text"/>		

Part C – Application

7. Registration type

You wish to apply for registration as:

- General insurer/Life insurer** You carry on business as general/life insurer and you would like to self assess insurance duty. Go to question 8.
- Self assessor/Party** You will become party to documents or transactions and you would like to self assess the duties imposed. Go to question 9.
- Self assessor/Agent** You carry on a business in which you ordinarily act as agent for parties to documents or transactions and you would like to self assess the duties imposed. Go to question 9.

8. Insurers

You carry on business as a:

- General insurer
 Life insurer

9. Agent/party self assessors

Duties to be self assessed

- Insurance duty
 Transfer duty – Transfers of land
 Transfer duty – Transfers of other dutiable property
 Transfer duty – Concessions for superannuation
 Transfer duty – Transfers of mortgages

10. Commencement

When would you like your registration to take effect?

Part D – Verification

I/we verify that the information supplied is true and correct.

Authorised person's signature

Name

Date

The Office of State Revenue is collecting the information on this form for the purposes of administering State revenue. Collection of this information is authorised by the *Duties Act 2001*. Your personal information will not be disclosed without your consent except in the circumstances outlined in the *Taxation Administration Act 2001* or as otherwise authorised by law.

Office of State Revenue
GPO Box 2593
Brisbane 4001

Client Contact Centre Ph: 1300 300 734

Visit our website at www.osr.qld.gov.au to obtain public rulings, information and approved forms relating to this and other State taxation subjects.

Guide to applying for registration as a self assessor

Do not return this Guide with the completed form. Retain the Guide for future reference.

Am I eligible for registration as a self assessor?

You can apply for registration as a self assessor if you:

- Carry on business in Queensland as a general insurer or life insurer;
- Are or will become party to documents or transactions on which duty is imposed; or
- In the ordinary course of business, act as an agent for parties to documents or transactions on which duty is imposed.

Registered self assessors are able to self assess duty on certain documents and transactions, endorse documents for duty if required and pay duty with lodgement of a periodic return.

If you are a taxpayers' agent, such as a solicitor or financial institution, you must become a self assessor and you must self assess all documents/transactions that your notice of registration requires you to self assess. You will not be permitted to lodge documents/transactions that you are required to self assess for commissioner assessment.

Generally, only one self assessor registration will be permitted for a legal entity. However in certain circumstances the commissioner may provide additional registrations where, upon application, it can be demonstrated there is a significant degree of autonomy between each of the legal entity's business units. The elements of separation that the commissioner may consider include:

- financial independence between business units, in terms of separate operating accounts and trust accounts;
- business operational independence between business units in terms of day to day control; and
- business relationship independence between the business units considering issues such as sharing of resources, integrated client base etc.

What are my obligations?

To apply for registration you must complete an Application for self assessor registration (Form OSR – D12.1) and return it to the Office of State Revenue.

We will notify you if we approve your application and you are registered as a self assessor for the business/documents or transactions mentioned in your application. This notice will also contain information about your obligations as a self assessor including what you must/must not self assess, when you must lodge returns and pay duty, what documentation you must retain/lodge with your returns and any endorsements that you must make on self assessed documents.

For further information on the obligations of registered self assessors, you should refer to the *Duties Act 2001* and the *Taxation Administration Act 2001*, and to the publications contained on our website at www.osr.qld.gov.au following the links to 'self assessors'. It is important that you familiarise yourself with your obligations as interest and penalties may be imposed on you/your clients if you do not comply with these obligations.

How to complete an Application for self assessor registration (Form OSR – D12.1)

This form has 4 parts (labelled A–D) and smaller questions within each part numbered individually. When completing this form, please print or type all responses in boxed spaces and tick appropriate boxes. If there is insufficient space, please attach additional forms or pages.

Part A – Business details

Please provide your name, ABN (if applicable) and street address. For individuals, include your surname and any given names.

In the case of a partnership, one or more of the partners should be shown in the "Name" field and the partnership name should be shown in the "Trading names" field.

For example: Name - Alan Brown and others
Trading name - Brown, Blue & Green

Part B – Contact details

Please provide your correspondence address and the address where we may inspect the records that you will retain as a self assessor. Please also provide details for the person that we should contact in relation to your registration as a self assessor and your subsequent returns.

Part C – Application

You can be registered as an insurer under the *Duties Act 2001* chapter 12, part 1 if you carry on business as a general insurer and/or a life insurer as defined by the *Duties Act 2001*. You can be registered as a self assessor/party under the *Duties Act 2001* chapter 12, part 2 if you are or will become party to documents or transactions on which duty is imposed. You can be registered as a self assessor/agent under the *Duties Act 2001* chapter 12, part 3 if you carry on a business in which you ordinarily act as agent for parties to documents or transactions on which duty is imposed.

Provide the date when you would like your registration as a self assessor to take effect and, if you are applying for registration as a self assessor/party or self assessor/agent, the duties that you would like to self assess.

Meaning of Terms

General insurer

- (1) A **general insurer** is a person who writes general insurance whether or not the person is authorised under the *Insurance Act 1973* (Cwlth) to carry on an insurance business.
- (2) An insurance intermediary is not a general insurer.

Life insurer

- (1) A **life insurer** is a person who writes life insurance whether or not the person is registered under the *Life Insurance Act 1995* (Cwlth).
- (2) An insurance intermediary is not a life insurer.

Self assessor

A person registered under the *Duties Act 2001* chapter 12, part 1, 2 or 3, as a self assessor.

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