Conveyance by return:
Guide and conditions of approval



NORTHERN TERRITORY GOVERNMENT

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Acronyms	Full form
CBR	Conveyance by return
ELN	Electronic Lodgment Network
ELNO	Electronic Lodgment Network Operator
GST	Goods and services tax
INTRA	Integrated Revenue Application
PEXA	Property Exchange Australia Ltd
SDA	Stamp Duty Act 1978
TAA	Taxation Administration Act 2007
TRO	Territory Revenue Office

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1. Introduction

Conveyance by return (CBR) is a scheme designed to reduce red tape and expedite the conveyancing process through the online Integrated Revenue Application (INTRA).

Subject to the terms and conditions detailed in this guide, INTRA allows approved persons to effectively and accurately calculate stamp duty on approved instruments. These instruments can then be stamped under the CBR scheme, being physically stamped for paper-based instruments or stamped by electronic endorsement for instruments lodged through an Electronic Lodgment Network (ELN), with duty then remitted to the Commissioner of Territory Revenue (the Commissioner) on a monthly basis without lodging documents with the Territory Revenue Office (TRO).

This guide is designed to assist approved persons in satisfying the conditions of CBR, covering:

- the type of instruments that are approved instruments and guidance on how to determine whether an instrument is an approved instrument
- how approved instruments are to be stamped under the CBR scheme, including for electronic instruments
- the process for collection and payment of duty
- the process for submitting returns using INTRA
- the penalties for failing to comply with CBR conditions
- the record keeping requirements for approved persons.

1.1. Status of this guide

This guide sets out the conditions to which every approval to participate in the CBR scheme is subject under section 51 of the *Taxation Administration Act 2007* (TAA). An approval is given by letter under section 49 of the TAA, and the letter applies the conditions in this guide. Each requirement in this guide that an approved person must or must not do is a condition of approval. Explanatory material, examples and INTRA instructions are guidance only, except where they state that something must or must not be done.

The Commissioner may vary, suspend or cancel an approval, including its conditions, by notice under sections 49(4) and 51(1) of the TAA.

2. Summary of the conveyance by return scheme

The CBR scheme accommodates stamping of both paper-based and electronic instruments although the method of stamping instruments differs. Refer to section 5 for detailed guidance on stamping.

Under the CBR scheme, an approved person will:

- hold an approval (sections 2.1)
- determine whether the instrument they wish to stamp is an approved instrument (section 3.1)
- where a client applies for a home owner assistance scheme, ensure the client satisfies the eligibility criteria and provides all supporting documentation (section 10)
- sign in to INTRA and enter the relevant details of the approved instrument, and home owner assistance scheme if applicable, so that INTRA can calculate the stamp duty payable (section 4)

- stamp the approved instrument physically for paper instruments, or by electronic endorsement for instruments lodged through an ELN (section 5)
- collect the stamp duty on or before settlement and hold it in their trust account, including where duty is paid as part of an electronic settlement, and confirm that it has been received (section 6.1)
- on the date of settlement, sign in to INTRA and complete the entry (section 4.5)
- receive a monthly return statement by email from TRO (section 7)
- review the monthly return statement to ensure it includes all transactions completed during the month and reconciles with the amount of duty held in the approved person's trust account
- sign and return the monthly return statement, and remit to TRO the stamp duty payable (section 8)
- maintain satisfactory records of the above as required (section 11.1).

2.1. Eligibility for approval

An application for approval must be made in the approved form (section 50 of the TAA). The Commissioner may grant or refuse an application. In considering applications, the Commissioner will have regard, among other things, to the volume of approved instruments the applicant currently lodges with the Commissioner for duty assessment. The Commissioner will not grant an approval unless the applicant:

- is a law practice whose principals hold current practising certificates under the *Legal Profession Act 2006* (or equivalent interstate legislation), or holds a conveyancing agent's licence under the *Agents Licensing Act 1979* (or equivalent interstate legislation)
- maintains a trust account for client money in accordance with the law that applies to it
- if it will stamp electronic instruments, is a subscriber to an ELN
- holds current professional indemnity insurance
- is, in the Commissioner's opinion, a fit and proper person to hold an approval, having regard to matters including insolvency, trust account irregularities, disciplinary findings (whether in the Territory or elsewhere), compliance with taxation laws and any previous breach of CBR conditions.

It is a condition of approval that the approved person continues to satisfy these requirements at all times. An approved person must notify TRO within 5 business days if it ceases to satisfy any of them (section 11.6). The Commissioner may suspend or cancel an approval where any of the above requirements cease to be met.

3. Approved instruments

Under the CBR scheme, approved persons are authorised to calculate the duty payable and stamp approved instruments.

This section provides details of:

- what instruments are approved
- what instruments are not approved
- the information instruments must contain in order to be processed in INTRA.

Any instrument not approved cannot be stamped by an approved person under the CBR scheme, cannot be processed in INTRA and must be submitted to the Commissioner for assessment.

3.1. What instruments are approved

An approved instrument for the purposes of CBR must be a contract of sale or transfer of land where the purchase price is equivalent to the unencumbered value of the land, and the contract of sale or transfer is one of the following:

- a single conveyance of residential property
- a single conveyance of commercial property where the conveyance does not involve the sale of a business or any business property
- a single conveyance to nominees pursuant to a contract of sale where the nominees are specified in the contract
- the 'buy out' of a share owned by CEO (Housing), where the interest held by CEO (Housing) is being acquired by the other owner(s) already noted on the title and nobody else is gaining an interest in the property (see section 4.3.2 for further details).

In addition, an instrument is an approved instrument only if:

- the instrument relates to land in the Territory
- the approved person acts for the conveyee
- a complete copy of the instrument as stamped is retained by the approved person, and is available for inspection by the Commissioner or TRO in accordance with section 11
- the duty is paid in accordance with section 6.1.

3.2. What instruments are not approved

An instrument is not approved if any of the following criteria apply to the relevant conveyance:

- a conveyance of property other than land
- a conveyance where the transferor (vendor) and transferee (purchaser) are related
- a conveyance where the transferee (purchaser) assumes any liability, such as a mortgage liability, in addition to or instead of the purchase price
- a conveyance that is part of a transaction, series of transactions or where there is more than one conveyance (contract or transfer) executed within 12 months between the same parties
- a contract and subsequent transfer where the purchaser under the contract and the transferee in the subsequent transfer differ, except where the transferee has been named as a nominee under the contract
- a conveyance where the total consideration expressed in the contract or transfer does not reflect the full unencumbered value of the property
- a transaction where all or part of the consideration expressed in the contract or transfer does not reflect the full unencumbered value of the property
- a conveyance where all or part of the consideration is not payable by money, except where the full consideration has been expressed in the contract in monetary terms
- a transaction that amounts to an option agreement or any conveyance that results from an option agreement

- a conveyance where an exemption or reduction in stamp duty (other than part 5, division 2 of the *Stamp Duty Act 1978*) is being claimed
- a conveyance involving multiple purchasers that results in a variation in the subsequent share or interest held by each party in the property
- a conveyance where the contract of sale contains a provision for the conveyance of other property or lease of the property being transferred, for example:
  - the purchaser will transfer a parcel of land to the vendor as part satisfaction of the purchase price
  - the property under contract is being transferred as part of a sale and leaseback arrangement
- an instrument of which a complete copy is not, or will not be, retained by the approved person
- an instrument processed while the approved person's approval is suspended.

3.3. Information required for approved instruments to be stamped

This section provides guidance on the information checks an approved person must complete prior to an instrument being processed and stamped.

3.3.1. Contract of sale

Prior to stamping a contract of sale, the approved person must ensure:

- the contract has been dated and is within the allowable period
- the contract includes:
  - the names of the parties (vendor and purchaser)
  - the purchase price
  - the property details including volume and folio numbers, the legal description (location and lot/section number), plan number and unit number (if applicable)
- changes to any of the above details in the contract must be initialed and dated by the approved person to show the change was made prior to stamping
- the contract has been executed by the vendor, if completed by way of exchange of contracts
- the contract has been executed by the vendor and purchaser, if not completed by way of exchange
- if the contract has been executed for any party under a letter of authority, ensure the contract has been signed in accordance with the letter of authority.

The approved person must also consider whether there are any special conditions in the contract of sale and must ensure:

- if the special conditions have the effect of increasing the purchase price, then the contract is to be stamped on the increased price
- if the special conditions decrease the purchase price, then the contract is to be stamped on the purchase price without the decrease
- if there is a special condition that links the completion of this contract to the completion of one or more other contracts, the instrument must be lodged with TRO for assessment.

If all these checks have been satisfied, the contract details can be entered into INTRA.

3.3.2. Transfer in conformity with a contract of sale

Prior to verifying a transfer in conformity with a contract of sale, the approved person must ensure:

- the transfer has been executed and is within the allowable period
- the following details are the same as on the contract:
  - the names of the vendor and purchaser
  - the proportion of the property being transferred to each of the purchasers (if indicated in the contract)
  - the purchase price
  - the property details including the legal description (location and lot/section number), plan number and unit number (if applicable). Note, the volume and folio often change however you must be satisfied they relate to the same property as those in the contract
- changes made to the items listed above must be initialled and dated by the approved person to show the change was made prior to stamping
- the transfer has been fully executed (refer to notes on the reverse of the transfer document for paper-based instruments).

If all these checks have been satisfied, the transfer can be entered into INTRA.

Note: An instrument that is not stamped within the allowable period is not an approved instrument. It must be lodged with TRO for assessment, and interest and penalty tax may apply.

3.3.3. Where the transfer is the only instrument evidencing the sale

It is unusual for unrelated parties not to have a contract of sale that documents the conditions of sale and protects the parties' rights during the conveyance process.

Accordingly, where a transfer is the only instrument evidencing the sale (that is, there is no contract of sale) you must take extra care to ensure there is no pre-existing relationship between the vendor and purchaser.

If it is determined the parties are related, the instrument must be lodged with TRO for assessment. If not, you can proceed with processing the transaction in INTRA once satisfied the transfer has been fully executed and it is within the allowable period. The transaction must be recorded in INTRA regardless of whether the instrument is to be physically or electronically stamped.

Note: Once an approved person is satisfied the instrument they wish to stamp is an approved instrument, they should proceed to enter the details of the approved instrument into INTRA.

4. Integrated Revenue Application

Upon determining an instrument is an approved instrument, full details are to be entered into INTRA.

Based on the information entered, INTRA automatically:

- allocates an assessment number for all CBR transactions
- determines the amount of duty payable on an approved instrument
- maintains an electronic register of entered instruments.

Relevant information provided by INTRA must then be noted on the approved instrument in the stamp for paper-based instruments or recorded as the INTRA assessment number for electronic instruments (refer to section 5 for further information regarding how to stamp approved instruments).

After the end of each month, the approved person will receive a monthly return statement in their nominated email account from TRO that summarises the approved instruments processed during the month and the duty payable to TRO (refer to section 7 for further information regarding monthly return statements).

The following sections guide you through the process of using INTRA.

4.1. Logging in to and out of INTRA

4.1.1. Logging in

Follow these steps to log in to INTRA:

1. Open an internet browser and go to the sign in page at https://intra.nt.gov.au.
2. Enter your username (email address) and password and click 'Log-in'.
3. You are now logged in to INTRA and will be presented with the 'Client Index Panel'.

4.1.2. Logging out

Follow these steps to log out of INTRA:

1. Click on your email address in the top right-hand corner of the screen and click 'Log out'.
2. You are now logged out of INTRA and will be taken back to the sign in page.

4.2. Stamp duty calculator

INTRA provides users with the ability to access an online stamp duty calculator. The duty calculator enables you to calculate the duty on a transaction and print a quote for your client:

1. Once logged into INTRA, click on 'External Links' on the left sidebar menu.
2. Click on 'Stamp Duty Calculator'.
3. This will open a new tab in your browser that you can personalise to include details of your client and/or the relevant property prior to performing the calculation of duty.
4. When you have finished using the calculator, close the tab to return to INTRA.

4.3. How to enter information of approved instruments in INTRA

4.3.1. Standard approved instruments

The data entry requirements will vary depending on the nature of the sale transaction, including whether the approved instrument is an eligible conditional agreement.

Follow these steps to enter the required information into INTRA:

1. Log in to INTRA.
2. The first page to appear will be the 'Client Index Panel' that has the approved person's details.
3. From the 'Client Index Panel' table, click on the 'Actions' button in the far-right column.
4. A dropdown list will appear; click on the 'Transfers' button.
5. You will now be taken to the 'Stamp Duty Index Panel' that contains a table of all transactions entered into INTRA by the approved person.
6. In the 'Stamp Duty Index Panel' page, click on the 'Add Transfer' button.
7. Using the information available in the contract of sale, transfer form and home owner assistance scheme form (if applicable), enter all relevant details into the respective fields (noting those marked with an asterisk (*) are mandatory fields).
8. When you have finished filling in the fields, scroll to the bottom of the page and select that you accept the terms of service; then click 'Next'.
9. This will take you to the 'Stamp Duty – Buyer and Seller Details' screen to add information about the buyers and sellers.
10. Click on the 'Add Party' button.
11. In the 'Relationship' field, select buyer or seller.
12. In the 'Type' field, select the party type.
13. Enter the relevant details, noting fields marked with an asterisk are mandatory then click 'Save'.
14. Repeat this process until all buyers and sellers have been added.
15. Once all parties have been entered, you can either:
    - click 'Next' to view the stamp
    - click 'Assessment' or 'Manage Parties' in the navigation bar to make changes
    - click on 'Stamp Duty' or the 'Home' button in the top right hand corner to return to the 'Stamp Duty Index Panel' or 'Client Index Panel', respectively.

4.3.2. 'Buy out' of the Chief Executive Officer (Housing)'s share

Where a person owns an interest in property it shares with the CEO (Housing) under the HOMESTART NT Shared Equity scheme (previously Home North), and subsequently acquires the interest held by the CEO (Housing), the transaction under which the second share is acquired can be processed through INTRA under these conditions:

- the person acquiring the interest from the CEO (Housing) is the same as already noted on the title
- no other person gains an interest in the property under the same transaction

- the assessable value is equal to that noted in the letter from HOMESTART NT.

Where these conditions are met, the instrument of transfer can be processed following the steps under section 4.3.1 of this guide.

Note: The approved instrument will now be contained in INTRA as a 'Pending' transaction and this will appear as such in the 'Stamp Duty Panel' table. Once stamp duty has been received, the approved instrument is stamped and settlement has occurred, you must go back into INTRA to complete the transaction (see section 4.5).

If you are processing an instrument on the basis it was an eligible conditional agreement, you must retain supporting documentation evidencing when it became unconditional. This information may be requested as part of TRO's compliance program.

4.4. Searching for and editing entries in INTRA

Most fields in INTRA can be edited to correct data input errors. You can do this by searching for and updating the relevant record.

4.4.1. Searching for existing transactions

Follow these steps to search for existing transactions:

1. Log in to INTRA.
2. From the 'Client Index Panel', click the 'Actions' button and from the dropdown menu click 'Transfers'.
3. The 'Stamp Duty Index Panel' will appear, showing all transactions entered by the approved person.
4. If the transaction you are looking for does not appear in the list, use the search bar to search the fields present on the screen to locate the transaction you require, such as reference, transaction number or purchaser name.

4.4.2. Editing records

Follow these steps to edit records:

1. Search for the assessment you wish to edit (see section 4.4.1).
2. Click on the transaction number you require; you will be taken to the relevant transaction screen.
3. Make changes to the fields you wish to edit.
4. Click 'Save and Exit' at the bottom of the screen.
5. The transaction has now been updated.

Note: You cannot update any records in INTRA where the transaction has already been completed (see section 4.5). Any changes to these records must be submitted in writing to TRO.

An approved person must not edit a transaction in a way that reduces the duty payable without TRO's written approval. If a transaction is edited after the monthly return statement for that month has issued, the approved person must notify TRO in writing.

4.5. Completing transaction in INTRA

Once the approved instrument has been recorded in INTRA, it will be listed as a 'Pending' transaction in the 'Stamp Duty Index Panel' under the 'Status' column.

Once stamp duty has been received, the approved instrument has been stamped and settlement has occurred, you must log back into INTRA to complete the transaction.

Follow these steps to complete the transaction:

1. Search for the transaction to be completed in INTRA (refer to section 4.4 of this guide on how to search for a transaction).
2. In the 'Complete' column click the complete icon  for the relevant transaction.
3. A dialogue box will ask 'Are you sure you want to complete this Assessment?', if you want to complete the transaction, click 'Complete'.
4. Once you click 'Complete', another dialogue box should appear stating 'This item was completed successfully'. Click 'Close'.
5. You will be taken to the 'Stamp Duty Index Panel' where you will note the status of the transaction has changed from 'Pending' to 'Completed'.

Note: At the time of completion, you **must** be in possession of the stamp duty funds.

Once the transaction has been completed, it will form part of the monthly return statement for that month.

5. Stamping approved instruments

Lodgment and time for payment. Under section 49(2)(a) of the TAA, the conveyee under an approved instrument is exempt from sections 9(1), 9(5) and 9(6) of the SDA for that instrument if it is stamped by an approved person under the CBR scheme within the allowable period and the transaction is included in a monthly return. Duty on the instrument is payable to the Commissioner in accordance with this approval. If an instrument is not stamped under the CBR scheme within the allowable period, this exemption does not apply, and the instrument must be lodged with TRO for assessment within the time required by section 9 of the SDA.

Paper instruments. A paper approved instrument, including a printed copy stamped under section 5.1.3, is duly stamped for the purposes of sections 4(4)(b) and 9A of the SDA when the CBR stamp is affixed to it and completed in accordance with section 5.1.

Electronic instruments. An electronic approved instrument lodged through an ELN is duly stamped for the purposes of sections 4(4)(b) and 9A of the SDA when it bears an endorsement made in the manner and form approved by the Commissioner. The most recent approval is in the Schedule to this guide.

Effect of stamping. Stamping an instrument under the CBR scheme indicates that duty on the instrument is being accounted for under the CBR special arrangement. It does not discharge any person's liability for duty. That liability is satisfied only as set out in section 6.3, and the Commissioner may assess duty on the instrument at any time (section 49(5) of the TAA).

Assessment number. The INTRA assessment number is a reference number for the transaction. It is not a notice of assessment.

5.1. Paper-based instruments

5.1.1. Provision and safeguarding of stamps

This section applies to approved instruments executed in paper form. For electronic instruments, refer to section 5.2.

The approved person must keep the stamp secure and allow it to be used only by principals or employees it has authorised. It must keep a register of the stamp's use, report any loss or misuse to TRO within one business day, and return the stamp to TRO on demand or on suspension or cancellation of its approval.

The rubber stamp is as follows:

NORTHERN TERRITORY STAMP DUTY **Special tax return arrangements**	
Reg No: 123456 **Assess No:**	/ / **Date stamped**
Consideration **$**	**Concession/Exemption** **$**
   Signature	**$** **$** **Duty paid**

5.1.2. How to stamp approved instruments

The stamp must be placed in the top right corner of the instrument being stamped.

To allow a settlement to proceed, approved persons may pre-fill details of the conveyance in INTRA and stamp the instrument (while leaving the details blank). A partially completed stamp must not leave the approved person's custody until it has been completed in accordance with this section.

A stamp must not be completed if the duty has not been collected. However, an instrument may be stamped even though settlement has not occurred.

Upon collection of the duty to be paid to the Territory, the relevant details of the stamp may be entered, signed and dated by the approved person.

The following section provides instructions on how different instruments and their copies are to be stamped and filled in.

5.1.2.1. Stamping an original instrument

The original instrument bears the original duty, for example, the contract of sale or transfer is the only instrument that evidences the conveyance.

The stamp on an original instrument must reflect the duty paid suffixed by the letters 'O/S' in the 'Duty paid' section of the stamp.

For example:

NORTHERN TERRITORY STAMP DUTY **Special tax return arrangements**	
Reg No: 123456 **Assess No:** 001	12 / 02 / 2026 **Date stamped**
Consideration $450 000.00	**Concession/Exemption** **$**
Jane Doe **Signature**	**$** $20 057.15 O/S **Duty paid**

5.1.2.2. Stamping a copy of an original instrument

A copy is an executed copy of an original instrument that has been stamped. Each copy must bear endorsements that link it to the original. A printed copy of an electronically executed instrument is stamped as the original instrument, not as a copy (section 5.1.3).

The stamp on a copy must reflect the duty paid for the copy ($5.00, suffixed by the letter 'C') and the stamp duty paid on the original instrument (suffixed by the letters 'O/S').

For example:

NORTHERN TERRITORY STAMP DUTY **Special tax return arrangements**	
Reg. no.: 123456 **Assess no.:** 001	12 / 02 / 2026 **Date stamped**
Consideration $450 000.00	**Concession/Exemption** **$**
Jane Doe **Signature**	$5.00 C $20 057.15 O/S **Duty paid**

5.1.2.3. Stamping the transfer in conformity with a contract of sale

Transfers stamped in conformity with a contract of sale must bear endorsements that link it to the original stamped contract of sale. The duty paid box records the transfer stamp duty figure ($5.00 suffixed by the letter 'T') and also records the stamp duty paid on the original instrument (suffixed by the letters 'O/S').

For example:

NORTHERN TERRITORY STAMP DUTY **Special tax return arrangements**	
Reg No: 123456 **Assess No:** 001	12 / 02 / 2026 **Date stamped**
Consideration $450 000.00	**Concession/Exemption** **$**
Jane Doe **Signature**	$5.00 T $20 057.15 O/S **Duty paid**

5.1.2.4. Contract with a nominee or trustee

If a contract of sale contains a nominee or trustee, and the nominee or trustee of the trust is named in the agreement, the letters 'N' for nominee or 'TR' for trustee must be placed in the duty paid box.

If a nominee or the trust for which the trustee is acting is not named in the agreement, you do not have the authority to stamp the instrument. It must be lodged with TRO for assessment.

For example:

NORTHERN TERRITORY STAMP DUTY **Special tax return arrangements**	
Reg No: 123456 **Assess No:** 001	12 / 02 / 2026 **Date stamped**
Consideration $450 000.00	**Concession/Exemption** **$**
Jane Doe **Signature**	$5.00 T $20 057.15 O/S TR **Duty paid**

5.1.2.5. Stamping when a home owner assistance scheme applies

Where a home owner assistance scheme applies, the amount of the reduction must appear in the concession/exemption box and the net amount of duty paid appears in the duty paid box.

Where a reduction applies, the abbreviation of the relevant scheme must be entered in the concession/exemption field of the stamp after the dollar amount. For example, if an applicant was eligible for the Territory Home Owner Discount scheme, the stamp will be completed as follows.

NORTHERN TERRITORY STAMP DUTY **Special tax return arrangements**	
Reg No: 123456 **Assess No:** 001	12 / 02 / 2026 **Date stamped**
Consideration $450 000.00	**Concession/Exemption** $18 601.00 THOD
Jane Doe **Signature**	$ $1 456.15 O/S **Duty paid**

5.1.3. Instruments executed electronically

Where an approved instrument other than one lodged through an ELN (for example, a contract of sale) is executed electronically, the electronic original cannot be produced for stamping. Under section 9C(2) of the SDA, a copy of the instrument is chargeable with duty as if it were the original instrument.

The approved person must:

- after the instrument has been fully executed, print one complete copy of it, including every page, schedule and annexure and the evidence of each party's electronic signature
- certify on the first page of the printed copy, over the signature of the approved person, that it is a true and complete copy of the electronically executed instrument, and state the date the instrument was first executed
- stamp the printed copy with the CBR stamp as an original instrument in accordance with section 5.1.2.1, with the duty paid marked 'O/S'
- retain the stamped printed copy in accordance with section 11.1.

Only one printed copy of an electronically executed instrument may be stamped as the original. Any other copy must be stamped as a copy in accordance with section 5.1.2.2.

5.2. Electronic instruments

5.2.1. Electronic stamping of approved instruments

For an approved instrument lodged through an ELN, physical stamping is not possible. The instrument is stamped by an endorsement made in the manner and form approved by the Commissioner under sections 4(4)(b) and 11(1) of the SDA (see the Schedule).

When the relevant transaction details are entered into INTRA, it generates a transaction record and calculates the duty payable (including any applicable home owner assistance reduction) and generates the assessment number. This number is then used for electronic stamping through the ELNO workspace.

An approved person must:

- make an endorsement in the manner and form set out in the Schedule for every electronic approved instrument it processes
- record the endorsement particulars in the ELN workspace only after the transaction has been entered in INTRA and the duty calculated, and ensure that the particulars match the INTRA record exactly
- not record endorsement particulars for an instrument that is not an approved instrument
- ensure that the particulars are recorded before the instrument is lodged for registration and, after lodgment, confirm that the instrument displays the particulars when rendered and retain a copy of the rendered instrument (section 11.1)
- notify TRO in writing within one business day if an instrument is lodged without the endorsement or with incorrect particulars
- not allow any person other than a principal or employee it has authorised to record particulars using its CBR registration number.

6. Payment of duty and responsibility for payment

Once settlement has occurred, the approved person must update the transaction in INTRA to 'completed' (which will trigger its inclusion in the monthly return for that period) and deposit the stamp duty funds into their trust account pending payment to TRO (see section 4.5).

Stamp duty funds must not be deposited into a general business account, personal account or any other account other than the trust account maintained by the approved person for the purpose of managing the client's funds.

6.1. Payment of duty through the trust account

All duty on an instrument stamped under the CBR scheme must be paid into the approved person's trust account and remitted from it to the Commissioner in accordance with section 8. Duty must not be paid through an ELN directly to the Commissioner or to any other account.

Where duty is paid as part of an electronic settlement, the approved person must:

- nominate its own trust account as the destination account for a separate line item for the full amount of duty on each instrument, identified by the INTRA assessment number
- before settlement, verify that the trust account details in the ELN workspace are correct
- not act on any purported change to those details, or to the TRO designated account, received by email, telephone or other means unless it has independently verified the change
- not alter or remove the duty line item after the assessment number has been recorded in the workspace.

By recording an assessment number in an ELN workspace, the approved person certifies to the Commissioner that the information entered in INTRA for the instrument is true and complete,.

Within five business days after settlement, the approved person must confirm that cleared funds for the full amount of duty have been received in its trust account, and must retain the ELN settlement statement and the trust account receipt.

If the full amount of duty has not been received in the trust account by that time, including because a payment failed, was reversed, delayed or misdirected, the approved person must notify TRO in writing within one business day of becoming aware that the full amount of duty has not been received, giving the assessment number, the amount, the account to which the funds were sent (if known) and any steps being taken to recover them.

Duty held in the trust account must be held for payment to the Commissioner and must not be used for any other purpose.

6.2. Responsibility of approved persons

An approved person is responsible to the Commissioner for ensuring that the full amount of duty calculated in INTRA for each instrument it stamps, whether physically or electronically, is remitted to the Commissioner by the due date for the monthly return in which the transaction is included.

For the purposes of this approval, an amount is paid to the Commissioner only when it is received in the TRO designated account and identified by the correct payment reference.

Any ELNO, financial institution or other person through which payment is made acts for the approved person or its client, and not for the Commissioner. The Commissioner has not appointed PEXA or any other ELNO to receive duty on the Commissioner's behalf.

If duty on an instrument stamped by the approved person has not been received in its trust account, the approved person must notify TRO in writing within one business day of becoming aware the duty has not been received, giving the assessment number, the amount of duty payable, any steps being taken to recover the duty (if relevant) and the circumstances under which the instrument was stamped without the duty being collected.

An approved person must not withhold, defer or set off any payment of duty pending the resolution of a claim against an ELNO, a financial institution, a client or any other person.

Failure to remit duty collected from a client is an offence under section 52A of the TAA and may result in a notice of liability under sections 52B to 52E of the TAA (section 9).

6.3. Liability of the conveyee

The CBR scheme does not change who is liable to pay duty under the SDA. The calculation of duty by an approved person is not an assessment (section 49(5) of the TAA), and the Commissioner may assess the person liable for duty at any time.

A conveyee's liability to pay duty on an approved instrument is satisfied only when:

- the duty is received by the Commissioner in the TRO designated account; or
- to the extent provided by section 52B(2) of the TAA, the conveyee has paid the duty to the approved person.

A conveyee pays duty to the approved person only when cleared funds for the duty are received in the approved person's trust account. If funds for duty, whether disbursed through an ELN or otherwise, are not received in that trust account (for example, because they were sent to the wrong account, reversed or fraudulently diverted), the conveyee has not paid the duty and remains liable for it. The Commissioner may assess and recover the duty from the conveyee, including by means of a statutory charge over the land subject of the stamped instruments under Part 7, Division 3 of the TAA.

A conveyee remains liable for any additional duty, interest and penalty tax where the duty calculated in INTRA is less than the duty properly payable, including because information given to the approved person was incomplete or incorrect.

7. Monthly return statement

TRO will send a monthly return statement on the fifth business day after the end of the month. This statement will be sent to the approved person's nominated email account, and it will outline the total amount of duty payable in respect of all transactions completed that month, including both paper-based and electronic instruments.

It is the responsibility of the approved person to review the monthly return statement to ensure its accuracy, and that it reflects all transactions completed by the approved person in INTRA in the preceding month.

If the monthly return statement is not accurate or complete, the approved person must update INTRA, or liaise with TRO to do so, before payment of the statement is due.

The monthly return statement is a return in the approved form for the purposes of section 45 of the TAA. The approved person must certify that it is true and complete when it is returned to TRO. A return is lodged when it is received by TRO (section 46 of the TAA).

Where changes are made to transaction details after the report is issued, the approved person will need to access the updated monthly return statement through INTRA. Follow these steps to access the statement:

1. Log in to INTRA to access the ‘Client Index Panel’.
2. From here click the ‘Action’ button and select ‘Account Index’ from the drop-down menu that appears.
3. You will be taken to the ‘CBR – Account Index’ screen and a list with a separate entry for each return period.
4. Click the ‘Print’ button in the far-right column for the return period you wish to view, which will download a PDF version of the return statement for you to print.

8. Remit stamp duty to the Commissioner

It is a condition under the approval granted that the approved person is required to pay to the Commissioner all stamp duty relating to completed transactions in the previous month.

The approved person must remit those monies to the Commissioner within 15 days after the end of the month to which the monthly return statement relates (where this falls on a weekend or public holiday, the next business day).

An amount is paid to the Commissioner only when it is received in the TRO designated account and identified by the correct PIN. A payment sent to any other account, including as a result of error or fraud, is not a payment to the Commissioner (section 6.2).

Approved persons are encouraged not to wait until the final date for payment and to make payment at the earliest opportunity to avoid circumstances arising that may lead to late payment (such as illness or absence of key personnel).

The stamp duty can be remitted by:

- electronic funds transfer (EFT) (preferred)
- a cheque drawn on the trust account of the approved person
- a bank cheque or similar cheque of a recognised building society or credit union.

To pay by EFT, simply identify the payment with your personal identification number (PIN), which consists of your registration number, the code 'CBR', the month to which the payment relates, followed by the year.

For example, if your registration number is 123456 and the payment is for May 2026, your PIN would be 123456CBR0526. For June 2026, your PIN would be 123456CBR0626.

Using the PIN, transmit the payment to the account as designated by TRO. TRO will notify approved persons of the TRO designated account in writing. An approved person must not act on any purported change to the TRO designated account received by email, telephone or other means unless it has independently verified the change with TRO on 1300 305 353.

9. Penalties for failing to meet the conditions of CBR approval

Failure by an approved person to abide by the conditions of their CBR approval, including the misuse or non-use of the stamp when required, may result in the following consequences.

9.1. Suspension or cancellation

For a minor one-off breach, the approved person will generally be given an opportunity to rectify the matter rather than taking further action. However, the Commissioner may vary, suspend or cancel an approval at any time by notice under section 49(4) of the TAA, including where:

- a condition of the approval is breached on a continual or significant basis
- duty collected from a client has not been remitted
- duty collected under an approval is paid late more than once within a rolling 12 month period
- the approved person has not complied with section 6.1 or 6.2
- there is an irregularity in the approved person's trust account
- the approved person ceases to satisfy the eligibility requirements in section 2.1.

In serious cases, including where duty funds have been lost or misdirected, a suspension may take effect immediately.

Where suspension or cancellation occurs, the rubber stamp provided to the approved person must be returned to TRO (if applicable), access to INTRA will be revoked, and the Registrar-General (Land Titles Office) will be notified that they are not to accept or process any documents received from the approved person that have been stamped under the CBR scheme.

9.2. Interest and penalty

9.2.1. Interest

Where an approved person fails to remit stamp duty to the TRO within a period of 15 days after the end of the relevant month, interest is payable under this approval on the unpaid amount (section 52B(3)(a) of the TAA). Interest is calculated daily at the statutory interest rate under section 35 of the TAA, from the day after the due date until the date of payment, and is not charged if it is less than $20. The approved person will be liable to pay the interest.

The interest rate in place from time to time is published on the TRO website at: https://nt.gov.au/employ/money-and-taxes/taxes,-royalties-and-grants/territory-revenue-office/interest-and-penalties.

9.2.2. Penalty

Where an approved person fails to remit stamp duty to the TRO within a period of 15 days after the end of the relevant month, the approved person is liable to a penalty equal to 20% of the unremitted amount (section 52B(3)(b) of the TAA). Under section 52B(5) of the TAA, the Commissioner will generally remit the penalty to the rate shown in the table below. The approved person will be liable to pay the penalty amount.

The following remission policy applies to late payments by approved persons.

Late payment category	CBR penalty rate
No other late payments in the 12 months preceding that late payment **(1st late payment)**	0%
One late payment in the 12 months preceding that late payment **(2nd late payment)**	10%*
Two or more late payments in the 12 months preceding that late payment **(3rd late payment)**	20%*

*Approved persons may be required to provide supporting evidence to demonstrate why their approval should not be cancelled.

An approved person may request a remission of interest or penalties if extenuating circumstances exist. Remission will not normally be given where duty collected from a client has been used for another purpose.

9.3. Criminal offence

Failure by an approved person to remit all of the stamp duty relating to transactions completed within the previous month to TRO within a period of 15 days after the end of the relevant month constitutes an offence under section 52A of the TAA and may result in prosecution action being taken against the approved person. Successful prosecution may attract a penalty of up to 200 penalty units.

Other offences under Part 8 of the TAA may also apply, including offences for keeping misleading records (section 76), failing to keep records so that they are readily accessible or for the required period (sections 77 and 79), and making misleading statements or falsifying information (sections 82 and 83).

The value of a penalty unit can be found on the Department of the Attorney-General and Justice website at: https://justice.nt.gov.au/attorney-general-and-justice/units-and-amounts/penalty-units.

Prosecution action will not generally be commenced on an isolated instance of mere late payment, where the approved person rectifies the breach once notified. This is subject to the Commissioner's discretion in each case.

9.4. Notice of liability

Failure by the approved person to remit all of the duty relating to transactions completed within the previous month to TRO within a period of 15 days after the end of the relevant month may result in the approved person being issued with a notice of liability under sections 52B and 52D of the TAA, requiring the approved person to pay:

- the unremitted amount of stamp duty
- interest and penalty.

Interest and penalty will be calculated in accordance with section 9.2. The amount in a notice of liability must be paid within 14 days after the notice is issued (section 52E(2) of the TAA).

If the approved person believes they have reasonable grounds to dispute the notice of liability, they may lodge an objection in accordance with Commissioner's Guideline CG-GEN-003: *Objections and Appeals* within 60 days of the notice being issued (sections 109 and 110 of the TAA).

All objections are considered by an independent and separate area within TRO.

Note: The lodging of an objection does not affect the requirement of an approved person to pay the amount specified in the notice of liability (including any interest and penalty).

9.5. Recovery action

Where a notice of liability has been issued and the approved person fails to pay the amount set out in that notice by the due date specified, the Commissioner may undertake action to recover the unpaid amount.

This can include issuing garnishee notices (section 60 of the TAA) and, where an approved person is a company, may include issuing notices against the directors that are personally liable for the unpaid amounts (section 61 of the TAA).

Continued failure to pay will result in legal action being taken to recover the funds.

Where duty funds have not been received in the approved person's trust account, the Commissioner may also assess and recover the duty from the conveyee (section 6.3).

10. Home owner assistance schemes

Information relating to home owner assistance schemes in place at any given time, including current and previous rates and eligibility thresholds, is available in the guide to the respective applications and on the TRO website at: https://treasury.nt.gov.au/dtf/territory-revenue-office.

Note: If an applicant for a home owner assistance scheme processed by an approved person is later found to be ineligible to have received it, the approved person will be absolved from any responsibility provided they retain a fully completed application form (which indicated the applicant's eligibility) and all relevant supporting documentation, and they were unaware at the time of processing the application that the applicant(s) were ineligible.

10.1. Application form

The relevant application form must be fully completed and signed by all purchasers (excluding CEO (Housing) if applicable).

10.2. Assessing an application

The applicant's responses to the eligibility questions in section 1 of the application form and the accompanying documentation will be used to assist in determining their eligibility.

If an approved person is uncertain about any aspect of an applicant's eligibility, the approved person must contact TRO and must not stamp the instrument until the matter has been resolved.

Note: The Commissioner has the discretion to exempt or vary compliance with some (but not all) of the eligibility criteria. For further details please refer to the guide to the respective application form, or Commissioner's Guideline CG-HI-003: *Commissioner's discretion to exempt or vary compliance with the eligibility criteria*. The guideline is available on the TRO website at: https://treasury.nt.gov.au/dtf/territory-revenue-office.

10.3. Supporting documentation to be retained on file

The supporting evidence required varies depending on the home owner assistance scheme being claimed and is detailed in the guide to each respective application. A supporting documentation checklist is also provided at the back of each application form. Approved persons must work through the checklist, ensuring each item is ticked off as recorded. Supporting evidence is to be retained in accordance with the requirements set out in section 11.1 below. If an approved person has any questions pertaining to requirements, they must contact TRO before processing the application.

10.4. Information to be provided to the applicant

The applicants are to retain the guide to the application.

INTRA automatically calculates the amount of stamp duty and reduction for the home owner assistance scheme once all the relevant details have been entered, providing a final net amount payable.

11. Miscellaneous matters

11.1. Records to be kept by approved persons

An approved person must retain keep:

- a complete copy of every instrument it has stamped under the CBR scheme, being, for a paper instrument, a copy showing the completed stamp, for a printed copy stamped under section 5.1.3, the stamped printed copy, and for an electronic instrument, a copy of the instrument as lodged showing the endorsement
- the contract of sale and other documents relied on in determining that the instrument is an approved instrument, including evidence of when an eligible conditional agreement became unconditional
- the original application forms for any home owner assistance scheme and the supporting evidence
- ELN settlement statements and trust account records showing the receipt of duty and its remittance to the Commissioner
- monthly return statements and records of payment.

The records may be kept in paper form or in electronic form, provided that a complete copy is retained and can be produced on request.

The approved person must make the records available for inspection by the Commissioner or TRO at any reasonable time, and must give copies within 5 business days of a request.

Records must be retained for 5 years after the later of the date the record was made or obtained and the date the transaction to which it relates was completed (section 79 of the TAA).

11.2. Overpayments

Any claims for amounts overpaid must be made by application in writing to the Commissioner. No deductions are to be made from duty totals on returns of approved persons if it appears that an overpayment of duty has occurred. Overpayments may be refunded to the approved person or the taxpayer under section 32(1A) of the TAA.

11.3. Refunds

Where a transaction is completed in INTRA but does not proceed, an application for refund may be submitted to TRO. The application must include the following:

- the original stamped instruments including all duplicates and transfer documents
- the fully completed form F-SD-014: *Refund or remission of stamp duty on cancelled conveyance*
- any other evidence necessary to support the application.

For an electronic instrument, which has no paper original, the application must instead include evidence that the instrument was not lodged, or that the lodgment was withdrawn, and that settlement did not proceed.

If a transaction is completed in INTRA and the client subsequently becomes entitled to a home owner assistance scheme on the duty paid post settlement, the client must lodge with TRO:

- the relevant home owner assistance scheme application form
- all documentation and evidence required to support the application.

If TRO determines the client is eligible for the scheme, the appropriate amount will be refunded directly to the client.

11.4. Compliance program

TRO recognises that there are risks and the potential for error (either intentional or not) associated with a scheme such as CBR. Accordingly, it is necessary to have an appropriate compliance program in place to review transactions being processed and documentation held by approved persons from time to time to ensure they are acting within the parameters of the scheme.

Audits are conducted by experienced TRO officers and, in addition to the 'compliance' factor, provide an additional opportunity for approved persons to raise issues or concerns with INTRA or the CBR scheme in general.

It is a condition of approval that the approved person cooperates with TRO's compliance program. Authorised officers may also exercise the powers in Part 9 of the TAA. If records are not kept so that they can be readily produced, the Commissioner may recover the cost of gaining access to them (section 77(2) of the TAA).

11.5. Security

The approved person is responsible for all activity in INTRA under its user accounts. Each user must have individual login credentials, and credentials must not be shared. The approved person must remove a user's access within one business day after the user leaves or no longer requires access and notify TRO within 24 hours of any suspected compromise of a user account.

11.5.1. Creating a new user

Follow these steps to provide access to CBR to others in your organisation:

1. Login to INTRA.
2. At the 'Client Index Panel', which contains the details of the approved person, click the 'Actions' button appearing in the far-right column.
3. From the drop-down box, click on the 'Users' button.
4. At the 'Manage Users' screen, click the 'Add User' button.
5. Complete the fields in the 'Add User' screen and click 'Save'.
6. An email will be sent to the new user asking them to validate their email address and set their password.
7. The new user will now be able to access INTRA.

11.5.2. Changing a password

Follow these steps to change your password for INTRA:

1. Log in to INTRA.
2. Click on the email address in the top right corner of the screen.
3. Select ‘Change Password’ from the drop-down menu.
4. A prompt will appear to enter the current password, a new password and confirmation of the new password.
5. Click on ‘Update’ to finalise the change.
6. Your password has now been updated.

11.6. Notifications to TRO

Unless a shorter period applies under another section of this guide, an approved person must notify TRO in writing within 5 business days of:

- a change to its name, ABN, address or principals
- a change to its trust account
- ceasing to satisfy section 2.1
- the suspension or cancellation of, or the imposition of conditions on, a practising certificate or licence held by it or its principals
- becoming insolvent or entering external administration
- the suspension, restriction or termination of its subscription to an ELN
- a cyber incident affecting client money, duty funds or its access to INTRA.

11.7. Consent to disclosure

By accepting an approval, the approved person consents, for the purposes of section 102(2)(e) of the TAA, to TRO disclosing the suspension or cancellation of its approval, a failure to remit duty, or a failed or misdirected payment of duty, to the Registrar-General, any ELNO, the Law Society Northern Territory (or its interstate equivalents) and the authority that licenses or regulates the approved person.

11.8. Contact details

For assistance with INTRA, please contact TRO via email mailto:ntrevenue@nt.gov.au or by phone 1300 305 353.

Forms and publications mentioned in this guide can be downloaded from TRO's website at: https://treasury.nt.gov.au/dtf/territory-revenue-office.

Office hours:

- front counter operating times: 9.00 am to 4.00 pm, Monday to Friday
- phone enquiries: 8.00 am to 4.30 pm, Monday to Friday

Note: TRO closes at 2.00 pm on the last Wednesday of each month for staff training

Office location:

Level 14, Charles Darwin Centre
19 The Mall, Darwin

Postal address:

GPO Box 1974
Darwin NT 0801

Glossary

Term	Definition
Allowable period	The allowable period is whichever of the following occurs first. A period of 60 days from the date of execution or exchange of contract or, in the case of an eligible conditional agreement, the earliest of the following dates: • 60 days after the date all relevant conditions to the agreement are satisfied • 60 days from the date of the conveyee having the right to possess the property, disregarding any deferment of the conveyee's right to possession due to leasing of the property • the date specified under a written notice by the Commissioner of Territory Revenue to lodge the agreement • where the agreement is an off-the-plan conditional agreement or subdivision conditional agreement, 24 months after the date the agreement was first executed • or in all other cases (other than where the property is subject to a subsequent sub-sale or a conveyance by direction of the conveyee), 12 months after the date the agreement was first executed.
Approved instrument	An instrument that has been approved by the Commissioner of Territory Revenue for processing and stamping under the CBR scheme.
Approved person	The law practice or conveyancing agent given approval by the Commissioner under Division 2 of Part 6 of the TAA to stamp approved instruments and remit duty collected from clients on those instruments under the CBR scheme (section 1.1).
Assessment number	The unique reference number generated by INTRA upon entry of transaction details for an approved instrument. For paper-based instruments, it must be entered in the stamp as the 'Assess No.' For electronic instruments, it must be recorded in the ELNO workspace so it can be rendered on the transfer document. It is a reference number, not a notice of assessment.
CBR scheme	An approved special arrangement under division 2, part 6 of the TAA for lodging returns and payments of stamp duty by approved persons in relation to approved instruments.
CBR registration number	The registration number allocated by TRO to an approved person, which is also the client ID used in INTRA.
CEO (Housing)	The Chief Executive Officer (Housing).
Cleared funds	Funds that have been received in an account and are available to the account holder, and are not subject to reversal or dishonour.
Commissioner	The Commissioner of Territory Revenue as defined under section 3(1) of the TAA.

Term	Definition
Conveyance	As defined under section 4 of the SDA, conveyance includes the following: • the grant of property but not the grant of a lease other than a convertible Crown lease, or the grant of a patent • the transfer or assignment of property • the vesting of property in, or the accrual of property to, a person • the foreclosure of a mortgagor's equity of redemption in mortgaged property • a transaction that is taken to be, or treated as, a conveyance under the SDA • an agreement to make a conveyance • an instrument effecting or evidencing a conveyance (including a decree, judgement or order of a court) • an instrument, agreement, transaction or arrangement that would operate as a conveyance but for a statutory condition requiring Ministerial approval or registration.
Conveyee	A person to whom property is granted, transferred or assigned, in whom property is vested, or to whom property accrues under a conveyance.
Electronic stamping	Electronic stamping means the endorsement of an electronic approved instrument in the manner and form approved by the Commissioner under sections 4(4)(b) and 11(1) of the SDA (section 5.2 and the Schedule).
Electronically executed instrument	An approved instrument, other than an instrument lodged through an ELN, that is signed electronically (section 5.1.3).
Eligible conditional agreement	Has the same meaning as that given to it in Commissioner's Guideline CG-SD-002: *Eligible conditional agreements – extension of time to lodge instrument and pay duty*.
ELNO Workspace	The space within the ELNO environment in which approved persons record transaction information.
Execute	As defined under section 4 of the SDA.
Instrument	As defined under section 4 of the SDA including a contract of sale for the conveyance of land and a transfer of lot.
INTRA	The web-based application approved persons must use to lodge the details of and calculate the stamp duty payable on approved instruments they are stamping under the CBR scheme.
Land	As defined under section 4 of the SDA.
Nominee	The person to whom the property is being transferred where the contract has been signed by an agent, on behalf of this person, and this person is named in the contract as the purchaser.
Off-the-plan conditional agreement	Has the same meaning as that given in Commissioner's Guideline CG-SD-002: *Eligible conditional agreements – extension of time to lodge instrument and pay duty*.
Original instrument	The instrument that bears the duty (not a copy).

Term	Definition
Related	For the purpose of this document includes: • related by blood, marriage (including de facto relationships), or co-ownership (such as by partnership or joint venture) • related corporations as defined in section 50 of the *Corporations Act 2001* • related natural person and corporation – one is a director or secretary or other officer (as defined in the *Corporations Act 2001* (Cth)) of the other, or holds shares, units or some other interest in the other • related corporation and trustee – if the corporation, shareholder, director or secretary of the corporation is a beneficiary of the trust, or a related corporation is a beneficiary (whether contingently entitled or not) • related trustees – if there are one or more beneficiaries common to the trusts (whether contingently entitled or not) • related natural person and trustee – if the person(s) is a beneficiary under the trust (whether contingently entitled or not) • or related by prior or current business relationship (including that of landlord and tenant).
Stamping	For the purposes of this guide, stamping is the method by which an approved person evidences that an approved instrument has been processed under the CBR scheme: • for paper-based instruments, by physically stamping the approved instrument in accordance with section 5.1, including a printed copy of an electronically executed instrument under section 5.1.3; and • for electronic instruments, by an endorsement made in the manner and form set out in the Schedule (section 5.2).
TRO designated account	The bank account notified in writing by TRO to approved persons for the payment of duty under the CBR scheme.
Unencumbered value	In the case of property, the full value free from encumbrances (including any GST payable on the supply of the property). In the case of land, determined with regard to: • the use of the land that would best enhance its commercial value • commercial advantages (such as goodwill) attached to the location or other aspects of the land and affect the price a reasonable purchaser would be willing to pay for the land • information about the land that would, if known to a reasonable purchaser, affect the price the purchaser would be willing to pay for the land. For more information, see section 4A of the SDA.

Schedule: Approval of manner and form of endorsement – Instruments lodged electronically under the conveyance by return scheme

Stamp Duty Act 1978, sections 4(4)(b) and 11(1)

I, **JAMES BERNARD RICHARDS**, Commissioner of Territory Revenue, approve, for the purposes of sections 4(4)(b) and 11(1) of the *Stamp Duty Act 1978*, the manner and form of endorsement set out in this approval.

1. Name and commencement

1.1 This instrument is the Approval of manner and form of endorsement: instruments lodged electronically under the conveyance by return scheme.

1.2 This approval commences on 9 November 2026.

2. Interpretation

2.1 In this approval:

approved instrument and **approved person** have the same meanings as in the Guide;

Assessment Number means the number generated by INTRA for an approved instrument when its details are entered in INTRA by an approved person under the CBR scheme;

CBR Client ID means the registration number allocated by the Commissioner to an approved person under the CBR scheme;

CBR scheme means the special arrangement known as conveyance by return, approved by the Commissioner under Part 6, Division 2 of the TAA;

ELN means an electronic lodgment network, and **ELN workspace** means the workspace within an ELN in which an instrument is prepared for lodgment;

Guide means *Conveyance by return: Guide and conditions of approval* (I-GEN-003), as in force from time to time;

heading means the words "NORTHERN TERRITORY STAMP DUTY" followed by the words "Special tax return arrangements";

INTRA means the Integrated Revenue Application maintained by the Commissioner;

list of current CBR Client IDs means the list of CBR Client IDs most recently given by the Commissioner to the Registrar-General, as amended by any later notice from the Commissioner to the Registrar-General of the addition, suspension or cancellation of a CBR Client ID;

lodged means lodged with the Registrar-General for registration under the *Land Title Act 2000*;

SDA means the *Stamp Duty Act 1978*;

TAA means the *Taxation Administration Act 2007*;

transitional period means the period beginning on 9 November 2026 and ending at the end of 4 December 2026, or at the end of any later day fixed under clause 9.1.

3. Application

3.1 This approval applies to a dutiable instrument in electronic form that:

(a) is lodged through an ELN

(b) is an approved instrument stamped by an approved person under the CBR scheme.

3.2 This approval applies to an instrument of that kind whatever the Land Titles Office form in which it is lodged (for example, a transfer of lot or a transfer to trustee).

4. Form of endorsement

4.1 **Instruments lodged during the transitional period.** For an instrument lodged during the transitional period, the endorsement consists of the following particulars, displayed together in the header of the instrument:

(a) a CBR Client ID that, at the time of lodgment, appears in the list of current CBR Client IDs

(b) the Assessment Number for the instrument.

4.2 **Instruments lodged after the transitional period.** For an instrument lodged after the end of the transitional period, the endorsement consists of the following, displayed together in the header of the instrument:

(a) the heading

(b) immediately below the heading, the particulars referred to in clause 4.1(a) and (b).

4.3 Minor variations in the case, typeface, size, line breaks or labelling of the heading or particulars (for example, “CBR Client ID:” and “Assessment Number:”) do not affect the form of the endorsement.

5. Manner of endorsement

5.1 An endorsement is made in the approved manner if:

(a) the CBR Client ID and Assessment Number are recorded in the ELN workspace for the instrument before the instrument is lodged

(b) the CBR Client ID and Assessment Number are transmitted to the Registrar-General as part of the electronic lodgment of the instrument

(c) the endorsement in the applicable form under clause 4 is displayed on the instrument as lodged and registered, and on any copy of the instrument produced by or for the Registrar-General, including where the heading is supplied by the Registrar-General’s form of the instrument.

6. What the endorsement indicates

6.1 An endorsement made in the manner and form approved by this instrument indicates, for the purposes of section 4(4) of the SDA, that duty on the instrument has been paid under the CBR scheme, in the amount calculated in INTRA and recorded by the Commissioner against the Assessment Number.

6.2 Clause 6.1 applies to an endorsement in the form set out in clause 4.1 in the same way as it applies to an endorsement in the form set out in clause 4.2.

6.3 The Assessment Number is a reference number generated under the CBR scheme. It is not a notice of assessment, and the calculation of duty under the CBR scheme is not an assessment (section 49(5) of the TAA).

7. Effect of endorsement on liability

7.1 This approval concerns only the manner in which payment of duty is indicated on an instrument. It does not affect:

(a) any person's liability for duty, interest or penalty tax on the instrument, which is satisfied only as set out in the Guide and the TAA

(b) or the Commissioner's power to assess duty on the instrument.

8. Instruments not covered

8.1 This approval does not apply to:

(a) an instrument in paper form, including a printed copy of an electronically executed instrument stamped under the Guide, which is duly stamped by the affixing and completion of the authorised CBR stamp (section 4(4)(a) of the SDA)

(b) or an instrument lodged through an ELN on which duty has been assessed by the Commissioner and that has not been stamped by an approved person under the CBR scheme.

9. Variation, revocation and extension

9.1 If the Registrar-General is not able to display the heading on instruments lodged from 5 December 2026, the Commissioner may, by written notice given to the Registrar-General, fix a later day on which the transitional period ends.

9.2 The Commissioner may vary or revoke this approval by given to the Registrar-General.



James Bernard Richards
Commissioner of Territory Revenue
Dated: 6 November 2026