

New South Wales Electronic Stamping FAQs

Definition / Key Terms

Term	Definition
EDR	Electronic Duties Return
ELNO	Electronic Lodgement Network Operator
NOA	Notice of Assessment
Subscriber	A person who is authorised under a participation agreement to use an ELN to complete conveyancing transactions on behalf of another person or on their own behalf.
CSP	Client Service Provider
Client Identification	For a list of documents that require client identification, acceptable client identification documents see: Duties Client Identification (CI) and Proof of Status requirements Revenue NSW
Lodgement Case ID	Lodgement Case ID# is located on the Stamp Duty screen within the PEXA Workspace.
Workspace	The matter/file opened in the ELNO to process a dealing or financial settlement

Do we still stamp contracts of sale in NSW?

Yes, Contracts in NSW are still liable to duty and can be physically stamped, but it is no longer required to have a physical Revenue NSW stamp on them. Practitioners who use a CSP will either:

- Mail documents to a CSP for assessment and stamping. **OR**
- If using Dye & Durham as a CSP you can bring them into our Settlement Room at Level 4, 24-28 Campbell Street, Haymarket NSW 2000 for over-the-counter stamping.

What documents must I supply to Dye & Durham when stamping a Contract of Sale?

The following must be supplied:

- Full Contract of Sale (including special conditions) which must be originally executed by the parties or signed by DocuSign.
- Purchaser Declaration Form for each of the transferees (Form ODA076I – for an individual person or Form ODA076NI for a company).
- Certified copies of Client Identification if the transferees are individuals.

Should I open an ELNO workspace before I have a Revenue NSW Duties assessment?

Yes, wherever possible. By opening the workspace first, you confirm:

- Participants to the transaction are all subscribers.
- Transaction you want to lodge is available in the ELNO.
- The property information is correct (NSW LRS verification).
- The transfer information is correct (All parties to the transaction have reviewed).

If you open the workspace after you have created your Duties assessment, you increase the likelihood of a verification error.

What if certain exemptions of duty apply? (e.g. First Home Buyers?)

Then the relevant exemption forms must be supplied as originals with the acceptable Client Identification.

Dye & Durham will process the transaction in EDR and issue the solicitor the Duties Notice of Assessment (NOA). We do not collect the stamp duty cheques as stamp duty funds will be paid via settlement proceeds on day of settlement or can be sent directly to Revenue NSW from the solicitor by registered mail.

The Identification Number from the NOA needs to be keyed into the workspace.

What about if I have two Revenue NSW Reference Numbers (Agreement and Transfer) which one do I enter in the workspace?

If the transfer was assessed on a different Revenue NSW Reference Number to the agreement for sale you must enter the Revenue NSW Reference Number that relates to the transfer assessment.

When conducting an electronic settlement in NSW via an ELNO, are you required to have transfers assessed prior or does the stamping process happen via the ELNO platform?

Where electronic settlement is to occur through an ELNO, Dye & Durham will stamp the contract and issue a Revenue NSW Duties Assessment Notice which sets out the stamping '*Identification Number*' with the duty amount required to be paid.

When the '*Identification Number*' is entered into the settlement workspace it will trigger the payment of the duty amount as a disbursement from the settlement proceeds.

If I have a delayed settlement, can this be lodged through an ELNO?

Yes. Generally, with delayed settlements, the Duty has already been assessed with NSW Revenue office (i.e. three months from date of first execution) and you now need to settle.

Enter the Revenue NSW Identification number into the workspace. A verification process will be done to confirm:

- The Revenue NSW Identification Number is correct.
- The transfer details in the workspace match the assessment information.
- That duty and interest (if any) has been paid.

What if an error is returned via the verification process?

An error message will be displayed. The electronic process cannot progress until the error is resolved and a successful verification received.

Do I need to be an EDR agent to participate in electronic conveyancing?

No. You can be a subscriber without being an Electronic Duties Returned approved person.

When should I do an EDR assessment for a transaction being lodged through an ELNO?

EDR clients should process their EDR transaction the week before settlement is scheduled. By doing this, you will:

- Have time to correct any errors that arise from the verification process.
- Allows time to finalise all other workspace related activities.

When should I stamp the documents not being lodged through an ELNO?

EDR clients should stamp documents within 3 months of the contract date to ensure penalty interest is not accrued.

If I have lodged a transaction through an ELNO, what records do I need to retain for EDR audit purposes?

In addition to your current record keeping requirements, you should retain a 'rendered' copy of the document lodged through the ELNO (e.g. transfer) by downloading a copy of the document from the workspace.

How do I cancel a Revenue NSW Duties Assessment associated with a workspace?

EDR clients will be required to complete the [EDR Cancellation request form \(ODA 042\)](#) and email it to edr@revenue.nsw.gov.au

What happens if interest becomes payable prior to lodgement through an ELNO?

You must pay any interest or accrued interest before a transaction can be finalised in the workspace.