

6.101 Valuations of Stamp Duty – Disclosure of Information to a Third Party

Purpose/Objectives

To ensure the assessment of stamp duty made by the Commissioner of State Revenue (Commissioner) is not in any way prejudiced, measures are put in place to limit instances where a lodging party or representative may be informed of a value that was recommended by Landgate to the Commissioner.

Key Principles

- No comment can be made on the recommended value, either prior to assessment or subsequently where a taxpayer has requested a review of the valuation.
- Landgate employees are to comply with section 33 of the *Stamp Act 1921* when valuing land or other property for the purpose of the *Stamp Act 1921*.
- Landgate employees are to comply with section 36 of the *Duties Act 2008* when valuing land or other property for the purpose of the *Duties Act 2008*.

Useful Links

[Stamp Act 1921](#) – section 33

[Duties Act 2008](#) – section 36

Evaluation & Review

Custodian: Policy & Regulation, Valuation Services

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Approver: Valuer-General, Valuation Services

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