

# SamarasLawyers

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## Powers of attorney: Duties (NSW)

For the purposes of the Duties Act 1997 (NSW), Revenue NSW has refined its view on when a person under a power of attorney can affirm details provided to be valid and transparent.

Someone under a power of attorney can only make a declaration on the accuracy of an individual's personal information in cases of legal disability, as outlined in the Commissioner's Practice Note (CPN 008). A statement that information supplied is true and correct can be filled out online instead if an individual is overseas.

The practice note also sets out circumstances where a declaration provided on behalf of a corporation by a delegate will be accepted as having been validly executed.

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