

Document Class:	EXEMPTIONS
Document Name:	Transfer of Motor Vehicle
Document Description:	Pursuant to Sec 71CB
Document Code:	EX

Introduction

This guide note applies to a transfer of registration of a motor vehicle and registration of a motor vehicle pursuant to section 71CB of the SD Act. This section provides an exemption from stamp duty to a document of which the sole effect is:

- to transfer an interest in the registration of a motor vehicle between spouses or domestic partners ;
- to transfer an interest in the registration of a motor vehicle between former spouses or former domestic partners following the irretrievable breakdown of the relationship; or
- to register a motor vehicle in the name of a person whose spouse or former spouse or domestic partner or former domestic partner was the last registered owner (either alone or jointly with the person).

The exemption applies to all motor vehicles owned by the spouse/s or domestic partner/s or former spouses or former domestic partners.

A person is, on a certain date, the *domestic partner* of another person if he or she is, on that date, living with that person in a close personal relationship and –

- (a) he or she –
 - (i) has so lived with that other person continuously for the period of 3 years immediately preceding that date; or
 - (ii) has during the period of 4 years immediately preceding that date so lived with that other person for periods aggregating not less than 3 years; or
- (b) a child, of whom he or she and the other person are the parents, has been born (whether or not the child is still living at that date)

close personal relationship means the relationship between 2 adult persons (whether or not related by family and irrespective of their gender) who live together as a couple on a genuine domestic basis, but does not include –

- (a) the relationship between a legally married couple; or
- (b) a relationship where 1 of the persons provides the other with domestic support or personal care (or both) for fee or reward, or on behalf of some other person or an organisation of whatever kind.

Note – two persons may live together as a couple on a genuine domestic basis whether or not a sexual relationship exists, or has ever existed, between them.

A person is the spouse of another if they are legally married.

The exemption applies regardless of whether or not consideration is paid.

What documents can I stamp under this document heading?

The document will in most cases be in the form of:

- an Application to Transfer the Registration of a Motor Vehicle.
- an Application for Registration of a Motor Vehicle.

What types of transactions can I stamp under this document heading?

A conveyance of the registration of a motor vehicle pursuant to Section 71CB of the SD Act is deemed **suitable** for self-stamping under this document heading where:

- the registration of the motor vehicle is being transferred between two persons who are or have been married to each other; or
- the registration of the motor vehicle is being transferred between two persons who are or have been living as domestic partners;
- the registration of a motor vehicle is made in the name of a person whose spouse or former spouse or domestic partner or former domestic partner was the last registered owner of the vehicle (either alone or jointly with the person), and
- a Section 71CB Statutory Declaration has been completed by the spouses or domestic partners or former spouses or former domestic partners.

Note: For the exemption to apply to former spouses or former domestic partners the relationship must have irretrievably broken down.

What stamp duty is payable on this document?

The document is “Exempt” from stamp duty.

What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation:

- a copy of the stamped document; and
- a completed section 71CB Statutory Declaration.

Example 1 - Transfer of Motor Vehicle between spouses

Dave and Lisa have been cohabiting as domestic partners for eight years. Dave wants to transfer his interest in the motor vehicle to Lisa for love and affection (a common expression where a transfer is made by way of a gift).

They complete the Application to Transfer the Registration of a Motor Vehicle form evidencing the above arrangement and have executed a Section 71CB Statutory Declaration.

The document is “Exempt” from stamp duty.

Example 2 – Transfer of an unregistered motor vehicle

Ron and Marie have been living as domestic partners for eight years. They are the owners of an unregistered motor vehicle that was previously registered in both their names. Ron wants to transfer his interest in the motor vehicle to Marie for love and affection (a common expression where a transfer is made by way of a gift).

They complete an Application to Register a Motor Vehicle form evidencing the above arrangement and have executed a Section 71CB Statutory Declaration.

The document is “Exempt” from stamp duty.

What section of the SD Act applies?

Section 71CB