

**Document Class:** OTHERS  
**Document Name:** Agreement  
**Document Code:** A

### Introduction

An Agreement, that is **not chargeable** under any head of stamp duty, is “Exempt” from stamp duty. Examples of Agreements that **are chargeable** under another head of stamp duty are Agreements that:

- convey property (eg. conveyance of business, assignment of property);or
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- create a charge over property (eg mortgage).

Simply because a document is referred to as an “Agreement” does not mean it will always be “Exempt” from stamp duty as an Agreement. The document must be examined thoroughly to determine its effect and its liability to the appropriate head of stamp duty.

This guide note applies to those Agreements that are “Exempt” from stamp duty. Some of the Agreements that are **suitable** for stamping as “Exempt” under this document heading are:

- an Agency Agreement;
- a Hire Purchase Agreement; or
- a Partnership Agreement (establishment of a partnership – where there is no conveyance of property).

Agreements, that are not liable under another head of stamp duty, do not need to be stamped. However, should you wish to continue to stamp these documents the self-stamping system will endorse them with a stamp showing that they are “Exempt”.

### What *documents* can I stamp under this document heading?

- Agreements that are **not chargeable** under another head of stamp duty.

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

An Agreement is deemed **suitable** for self- stamping under this document heading where:

- the document does not convey property;
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- the document does not create a charge over property; and
- the document **not chargeable** under another head of stamp duty.

### 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.

### What section of the SD Act applies?

Schedule 2, General Exemption 1A.