

Document Class:	EXEMPTIONS
Document Name:	Not Chargeable
Document Description:	Amendment of Deposited Community Plan
Document Code:	EX

Introduction

This guide note applies to an Amendment to a Deposited Community Plan that:

- amends the unit/lot entitlement only (ie. no change to unit boundaries or common property boundaries); or
- changes the unit or lot boundaries, or common property boundaries, where all the units or lots are owned by the same registered proprietor.

The following similar transaction cannot be stamped under this document heading:

If the document effects a change to unit/lot boundaries and/or common property between different registered proprietors the document must be submitted for the Opinion of the Commissioner of State Taxation together with a copy of the old community plan and the new community plan and a submission detailing the effect of the amendment.

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

- LTO Form AP4 – Application for Amendment of a Deposited Community Plan

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

An Application for the Amendment of a Deposited Community Plan is deemed **suitable** for self-stamping under this document heading where:

- it amends the unit/lot entitlement only (ie. no change to unit boundaries or common property boundaries); or
- changes the unit or lot boundaries, or common property boundaries, where all the units or lots are owned by the same registered proprietor.

What stamp duty is payable on this document?

As there is no conveyance of property the document is stamped as “Not Chargeable”.

The Lands Titles Office (LTO) requires these documents to be stamped prior to lodgement for registration.

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;
- a copy of the old deposited community plan; and
- a copy of the new deposited community plan.

What section of the SD Act applies?

Since the Application for Amendment of a Deposited Community Plan does not convey any property the document is **not** liable to stamp duty under any other head of duty in the SD Act.

The Lands Titles Office (LTO) requires the document to be stamped prior to lodgement with them.