

<b>Document Class:</b>	<b>EXEMPTIONS</b>
<b>Document Name:</b>	<b>Not Chargeable</b>
<b>Document Description:</b>	<b>Amendment of a Strata Plan</b>
<b>Document Code:</b>	<b>EX</b>

### Introduction

This guide note applies to an Amendment to a Strata Plan that:

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

**The following similar transactions cannot be stamped under this document heading:**

If the document effects a change to unit 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 strata plan and the new strata plan and a submission detailing the effect of the amendment.

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

The document can be in the form of:

- a LTO Form A7 – Application for the Amendment of a Strata Plan.

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

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

- it amends the unit entitlement only (ie. no change to unit boundaries or common property boundaries); or
- changes the unit boundaries, or common property boundaries, where all of the units 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 strata plan; and
- a copy of the new strata plan.

### **What section of the SD Act applies?**

Since the Application for Amendment of a Strata 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.