

Document Class: EXEMPTIONS
Document Name: Not Chargeable
Document Description: Deposit Plan of Community Division
Document Code: EX

Introduction

This guide note applies to an Application to Deposit a Plan of Community Division.

Since the Application to Deposit a Plan of Community Division 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.

You will need to indicate whether the land is used as **residential** or **non-residential**. For further advice on this refer to the [Stamp Duty Guide Glossary](#).

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

If your document is **not** an Application to Deposit a Plan of Community Division – refer to the appropriate document heading:

- [Exemptions – Not Chargeable – Deposit of a Strata Plan \(Same Parties\)](#) (EX);
- [Exemptions – Not Chargeable – Amendment of a Strata Plan](#) (EX); or
- [Exemptions – Not Chargeable – Amendment of Deposit Community Plan](#) (EX).

If the Application to Deposit a Plan of Community Division **includes a vesting** in the “Details of Transactions” panel the document **must be submitted** for the Opinion of the Commissioner of State Taxation together with:

- a copy of the relevant Certificate of Title(s);
- a copy of the Community Division Plan; and
- a detailed submission.

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

The document can be in the form of:

- a LTO Form ACT – Application to Deposit a Plan of Community Division.

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

An Application to Deposit a Plan of Community Division is deemed **suitable** for self-stamping under this document heading where:

- there are no transactions included in the “Details of Transactions” panel of the LTO Form ACT; and
- each lot in the “Schedule of Mode of Issue” is the same name as the “Applicant(s)” panel.

What stamp duty is payable on this document?

The document is stamped as “Not Chargeable”.

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.

Example 1 – Application to Deposit a Plan of Community Division (LTO Form ACT)

Sam, Jo and Dave are the registered proprietors of CT 5555/49 (which is vacant land) as Joint Tenants. They have agreed to divide the land into three community lots and common property.

- Sam, Jo and Dave are listed in the “Applicants” panel of the LTO Form ACT; and
- The “Schedule of Mode of Issue” shows:
 - Lot 1 issuing in the name of Sam, Jo and Dave as Joint Tenants;
 - Lot 2 issuing in the name of Sam, Jo and Dave as Joint Tenants;
 - Lot 3 issuing in the name of Sam, Jo and Dave as Joint Tenants; and
 - Common Property issuing to Community Corporation No. XXX.

As no conveyance to another person has occurred, the document is stamped “Not Chargeable”.

What section of the SD Act applies?

Since the Application to Deposit a Plan of Community Division 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.