

<b>Document Class:</b>	<b>EXEMPTIONS</b>
<b>Document Name:</b>	<b>Not Chargeable</b>
<b>Document Description:</b>	<b>Easement – Same Parties, No Consideration</b>
<b>Document Code:</b>	<b>EX</b>

### Introduction

This Guide note applies where a party reserves an easement for himself (ie. the Grantor and Grantee are the same person/s) on the:

grant of an easement;

extinguishment of an easement; or

variation of an easement.

The procedure is the same regardless of the form of the easement document, or the nature of the easement. An LTO Form RTC – Application to Deposit a Plan of Division may transact several easements. Each easement transaction is stamped separately.

Where Statutory Easements are created by a Deposited Plan and not by a dutiable document, there is no stamp duty liability.

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

The document can be in the form of:

- a LTO Form RTC – Application for Deposit of a Plan of Division;
- a LTO Form TG – Grant of Easement; or
- a LTO Form VE – Application for Extinguishment / Variation of Easement.

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

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

- the document grants, extinguishes or varies an easement; and
- the Grantor and Grantee are the same person/s.

### 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 –Easement – same Grantor and same Grantee**

Jim reserves an easement for himself.

The consideration/value panel recites “Nil”.

The document is stamped as “Not Chargeable”.

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

As there is no conveyance to another person 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.