

Stamp Duty Document Guide

Introduction

This guide has been prepared to assist in calculating the stamp duty payable on the documents available for self-stamping on RevNet or through the RevenueSA Periodic Return Arrangement. It does not replace nor override the legislative requirements of the *Stamp Duties Act 1923* (“SD Act”).

A reference to the Commissioner in this Guide is a reference to the Commissioner of State Taxation.

The term “document” is used throughout this Guide, in place of the word “instrument”, to facilitate easy reading.

A document should be read thoroughly to determine the true nature of its intent in order to determine which document heading applies. Documents not listed in this Guide must be submitted for the Opinion of the Commissioner of State Taxation.

If GST is included as part of consideration, stamp duty is payable on the GST inclusive amount (Section 15A SD Act).

If a conveyance is part of a series with other conveyance documents (ie. the conveyances arise from a single contract of sale or together form or arise from one transaction or a series of transactions), all documents must be stamped concurrently and Section 67 of the SD Act applied. If documents subject to the provisions of Section 67 of the SD Act are being stamped separately they must be submitted for the Opinion of the Commissioner of State Taxation together with details of the other transactions in the series.

If you have any enquiries relating to the content of this guide or require advice on the suitability of stamping a document via RevNet or the RevenueSA Periodic Return Arrangement you should contact RevenueSA to obtain advice prior to stamping the document.

All enquiries should be made to the RevNet Helpline on telephone number (08) 8207 2333 or via e-mail at revnet@saugov.sa.gov.au.

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