

Document Class:	EXEMPTIONS
Document Name:	Conveyance of Land
Document Description:	To Exempt Authority
Document Code:	EX

Introduction

This guide note applies to a conveyance of land to an “exempt authority”.

A stamp duty exemption applies to documents that convey land to an “exempt authority”. The exemption applies regardless of whether or not a consideration has been paid. For the purposes of this exemption an “exempt authority” is:

- the Crown, or any person on behalf of the Crown, which is exempt under Schedule 2, General Exemption 13B of the SD Act; or
- a body that is exempt from stamp duty under its own enabling legislation or some other legislation.

In relation to conveyances to the Crown, the exemption does **not** apply when there is a transfer by way of surrender to the Crown of an interest in a Crown Lease. This is where there is a surrender of an interest in a Crown Lease to the Crown to enable the Crown to grant a Torrens Title to a person other than the surrenderor.

If there is any doubt as to whether the exemption applies, then the document must be submitted to RevenueSA to obtain the Opinion of the Commissioner of State Taxation.

In all instances, the onus is on the taxpayer to prove that the authority or document is exempt from stamp duty.

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 the document conveys any other form of property to an exempt authority – refer to the document heading:

- [Exemptions – Conveyance – Property \(not land \) to Exempt Authority](#) (EX).

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

The document can be in the form of:

- a LTO Form T1 - Memorandum of Transfer of Land;
- a LTO Form S1 - Surrender of Lease; or
- a LTO Form RTC – Application for the Deposit of a Plan of Division.

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

A document that conveys land is deemed **suitable** for self-stamping under this document heading where:

- the land is conveyed to an exempt authority.

What stamp duty is payable on this document?

The document is “Exempt” from stamp duty.

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; and
- evidence of the authority’s exempt status.

Example 1 – Conveyance of land to the Crown

ABC Pty Ltd has entered into a contract for the sale and purchase of land to the Minister of Transport (a body of the Crown). Both parties execute a Memorandum of Transfer of Land.

The Memorandum of Transfer of Land is “Exempt” from stamp duty pursuant to Schedule 2, General Exemption 13B of the SD Act.

Example 2 – Conveyance of land to an exempt authority under its own enabling legislation

Sam has decided to sell his land to the Personnel Corporation. Pursuant to the *Personnel Act 1966*, the Personnel Corporation is exempt from all State taxes, fees and charges. Both parties execute a Memorandum of Transfer of Land.

The Memorandum of Transfer of Land is “Exempt” from stamp duty.

What section of the SD Act applies?

Schedule 2, General Exemption 13B – where the conveyance is to the Crown, or to any person on behalf of the Crown.