

Document Class:	EXEMPTIONS
Document Name:	Mortgage
Document Description:	Under Judgements Act
Document Code:	EX

Introduction

This guide note applies to a document that creates a charge over property imposed by an order made under section 8(1) of the *Enforcements of Judgements Act 1991*.

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

The document can be in the form of:

- any document that creates a charge over land pursuant to section 8(1) of the *Enforcements of Judgements Act 1991*.

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

A mortgage is deemed **suitable** for self-stamping under this document heading where:

- the charge is pursuant to section 8(1) of the *Enforcements of Judgements Act 1991*.

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.

What section of the SD Act applies?

Schedule 2, Mortgage Head of Duty, Exemption 4.