

**Document Class:** OTHERS  
**Document Name:** Power of Attorney  
**Document Code:** PA

### Introduction

This guide note applies to a Power of Attorney.

A Power of Attorney is “Exempt” from stamp duty.

A Power of Attorney does not require stamping. However, should you wish to continue to stamp these documents we will allow you to endorse them with a stamp showing that they are “Exempt”.

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

The document can be in the form of:

- LTO FORM P1 – Power of Attorney;
- LTO FORM P1 – Enduring Power of Attorney; or
- or any other document that evidences a power of attorney arrangement.

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

**All** Powers of Attorney are deemed **suitable** for self-stamping under this document heading.

### 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, General Exemption 13.