

<b>Document Class:</b>	<b>EXEMPTIONS</b>
<b>Document Name:</b>	<b>Conveyance of Other</b>
<b>Document Description:</b>	<b>Property (not land) to Exempt Authority</b>
<b>Document Code:</b>	<b>EX</b>

## Introduction

This guide note applies to a conveyance of property, other than land, to an “exempt authority”.

A stamp duty exemption applies to a conveyance of property, 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 exempted from stamp duty under its own enabling legislation or some other legislation.

Some examples of the different forms of property that can be stamped exempt under this document heading are:

- marketable securities;
- personal property; and
- intellectual property.

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.

**The following similar transactions cannot be stamped under this document heading:**

Conveyances of land to an exempt authority – refer to the document heading:

- [Exemptions – Conveyance of Land – To Exempt Authority](#) (EX).

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

The document can be in the form of:

- an Agreement or Deed evidencing the conveyance of property; or
- any other document evidencing the conveyance of property.

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

A document that conveys property to an “exempt authority” is deemed **suitable** for self-stamping under this document heading where:

- the property is conveyed to an exempt authority; and
- the property conveyed is not land.

**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 property to the Crown**

ABC Pty Ltd has entered into an Agreement for the sale and purchase of a painting to the Minister of Arts (a body of the Crown).

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

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

Jim has decided to sell his unlisted marketable securities to the Fitness Corporation. Pursuant to the *Fitness Corporation Act*, the Corporation is exempt from all State taxes, fees and charges.

The document conveying the unlisted marketable securities 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.