

Document Class:	EXEMPTIONS
Document Name:	Not Chargeable
Document Description:	Road Closure – Same Parties, No Consideration
Document Code:	EX

Introduction

This guide note applies to a document that effects the closure of a road or a portion of a road by a council and the vesting of that land to the council.

As there is no conveyance to another person the document is **not** liable to stamp duty under any other head of duty in the SD Act.

The Lands Titles Office (LTO) require the document to be stamped prior to lodgement with them.

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

If your document is a road closure between **different parties** - refer to the appropriate document heading:

- [Conveyance of Land – For Consideration – Road Closure](#) (CL); or
- [Conveyance of Land – For No Consideration – Road Closure](#) (VC).

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

The document is usually titled “Application for Document of Title under the *Roads (Opening and Closing) Act 1991*”.

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

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

- the document refers to **one** party only.

What stamp duty is payable on this document?

The document is stamped as “Not Chargeable”.

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.

Example 1 – Road Closure – Same Parties

The ABC Council has executed a road closure transfer to itself for no consideration.

The document is “Not Chargeable”.

What section of the SD Act applies?

As there is no conveyance to another person the document is **not** liable to stamp duty under any other head of duty in the SD Act.

The Lands Titles Office (LTO) require the document to be stamped prior to lodgement with them.