

<b>Document Class:</b>	<b>EXEMPTIONS</b>
<b>Document Name:</b>	<b>Not Chargeable</b>
<b>Document Description:</b>	<b>RTC with no transactions</b>
<b>Document Code:</b>	<b>EX</b>

### Introduction

A “LTO Form RTC – Application for Deposit of a Plan of Division” (“RTC”) is used to effect a division of land into a number of new allotments and the issue of a Certificate of Title for each new allotment. Various other transactions can be effected on an RTC. This guide only applies to an RTC with **no transactions**.

A LTO Form RTU does not need to be stamped and can be lodged directly to the Lands Titles Office (“LTO”), unless it includes a vesting of a public road, pursuant to section 223lf of the Real Property Act 1886. The RTU should be stamped under the document heading:

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

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

If the RTC includes any of the following transactions it can be stamped under the appropriate document heading:

- an easement created between the same parties the transaction must be stamped under the document heading:
  - [Exemptions – Not Chargeable - Easement – Same Parties – No Consideration](#) (EX).
- an easement between different parties is created in the “Details of Transactions” panel this must be stamped under the document heading:
  - [Conveyance of Land – For Consideration – Easements](#) (CL);or
  - [Conveyance of Land – For No Consideration – Easement](#) (VC).
- a vesting by way of sale occurs this must be stamped under the document heading:
  - [Conveyance of Land – For Consideration - Conveyance of Land](#) (CL).
- a vesting by way of voluntary conveyance occurs this must be stamped under the document heading:
  - [Conveyance of Land – For No Consideration – Conveyance of Land](#) (VC).
- a Discharge of Mortgage/Encumbrance must be stamped under the document heading:

- [Mortgages – Discharge of Mortgage/Encumbrance](#) (DM).
- Surrender of Lease must be stamped under the document heading:
  - [Conveyance of Land – Surrender of Lease – Lessor Pays](#) (C);
  - [Conveyance of Land – Surrender of Lease – Lessee Pays](#) (EX); or
  - [Conveyance of Land – Surrender of Lease – No Consideration](#) (EX).

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

The document can be in the form of:

- a LTO Form RTC – Application for Deposit of a Plan of Division.

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

An RTC is deemed **suitable** for self-stamping under this document heading where:

- there is no vesting to another party stated in the “Details of Transactions” panel.

### What stamp duty is payable on this document?

The document is not liable under any head of stamp duty, therefore, the document is stamped “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 – RTC – with no transactions

John and Jane are the registered proprietors of CT 5555/00 as joint tenants. The land is subject to a mortgage. They wish to divide the land into three lots and an RTC document has been prepared to effect this transaction.

- the “Schedule of Mode of Issue” shows each lot issuing in the name of John and Jane as Joint Tenants; and
- there are no transactions listed in the “Details of Transactions” panel.

The document is stamped “Not Chargeable”.

### What section of the SD Act applies?

As there is no conveyance of property the document is **not** liable to stamp duty under any other head of duty in the SD Act. The Lands Titles Office require the document to be stamped prior to lodgement with them.