

Document Class:	EXEMPTIONS
Document Name:	Not Chargeable
Document Description:	RTC with no transactions
Document Code:	EX

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**.

You will need to indicate whether the land is used as **residential** or **non-residential**. For further advice on this refer to the [Stamp Duty Guide Glossary](#).

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.