

**Document Class:** ADJUDGED  
**Document Name:** Transfer of Lease  
**Document Description:** Pursuant to Conveyance of Land  
**Document Code:** ADJ

### Introduction

This guide note applies to a transfer of a lease of land, whether registered or unregistered pursuant to a conveyance of land. It does **not** refer to a transfer of a Crown Lease because this document must 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 purchaser of the land buys the land subject to the lease and becomes the new landlord (lessor).

Where land subject to a lease has been transferred, the transfer of lease to the purchaser will be “Adjudged Duly Stamped” provided the transfer of lease is drawn **pursuant** to the Memorandum of Transfer of Land.

If the parties (ie. the vendor and purchaser of the land) and no other party enter into an Assignment of Lease, either in Deed or Agreement form, and it does **not** include any new covenants then this document will also be “Adjudged Duly Stamped” under this document heading.

A transfer of a mining lease pursuant to a stamped Sale of Business document must be submitted for Opinion stamping.

If another party (eg. the landlord) enters into the Assignment of Lease, either in Deed or Agreement form, and/or the document includes new covenants, then the document must **not** be stamped under this document heading. Refer to the appropriate document heading:

- [Others – Agreement](#) (A); or
- [Others – Deed](#) (EX).

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

The document can be in the form of:

- a LTO Form T3 – Transfer of Mortgage, Encumbrance or Lease; or
- a Deed or Agreement between the vendor and purchaser evidencing the transfer of lease pursuant to a conveyance of land.

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

A transfer of a lessor's interest in a lease pursuant to a conveyance of land is deemed **suitable** for self-stamping under this document heading where:

- *ad valorem* stamp duty has been paid on the Memorandum of Transfer of Land.

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

No stamp duty payable, the document is "Adjudged Duly Stamped".

**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 documents (being both the Memorandum of Transfer of Land and the Transfer of Lease).

**Example 1 – Transfer of lease pursuant to Conveyance of Land**

White Pty Ltd has bought a commercial property from Blake Pty Ltd for \$1.5 million, which is subject to registered lease.

The parties have executed a Memorandum of Transfer of Land and a Transfer of Lease.

The Memorandum of Transfer of Land is chargeable with *ad valorem* conveyance stamp duty under the appropriate document heading.

The Transfer of Lease is "Adjudged Duly Stamped".

**What section of the SD Act applies?**

Section 18