

# Revenue Ruling

Stamp Duties Act 1923

SDA002

## TRANSPORTABLE HOMES

### Preamble

The *Stamp Duties Act 1923* is taxation law for the purposes of the *Taxation Administration Act 1996*.

Any document that conveys property is liable to *ad valorem* conveyance duty subject to any concession, rebate or exemption.

As there is no concession rebate or exemption on the transfer of a transportable home, this is therefore subject to stamp duty.

### Ruling

The Treasurer has approved *ex gratia* payments equal to the stamp duty paid or payable on the conveyance of a transportable home.

This approval will apply to instruments entered into on or after 1 July 2009.

A conveyance of a transportable home should be forwarded to RevenueSA for processing with an Application for Opinion Form to enable an *ex gratia* payment to be facilitated.

Additionally, any taxpayer who has paid stamp duty in relation to the conveyance of a transportable home since 1 July 2009 may apply in writing to the Commissioner of State Taxation seeking an *ex gratia* payment equal to the amount of stamp duty paid. Please include a copy of the stamped instrument.

### Further Information

Further information can be obtained from RevenueSA.

<b>Location</b>	RevenueSA State Administration Centre 200 Victoria Square East ADELAIDE SA 5000
<b>Postal</b>	Commissioner of State Taxation RevenueSA GPO Box 1353 ADELAIDE SA 5001
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<b>Email</b>	stamps@sa.gov.au
<b>Website</b>	www.revenuesa.sa.gov.au

### History

This Revenue Ruling is effective from 16 August 2010.

This is the first Revenue Ruling issued on this topic.

Mike Walker  
COMMISSIONER OF STATE TAXATION

16 August 2010