

Stamp Duties Act 1923

Land Tax Act 1936

Special Disability Trusts Exemption Application

A Special Disability Trust is one established for the future care and accommodation needs of a person with a disability. To comply, the trust must meet the requirements set out under Section 1209L of the *Social Security Act 1991* (Cwlth) or Section 52ZZZW of the *Veterans' Entitlements Act 1986* (Cwlth).

Use this application to apply for:

- an exemption from stamp duty on the transfer of an interest in land to the trustee of a Special Disability Trust or a declaration of trust over land, where the land constitutes the principal place of residence of the principal beneficiary of the Special Disability Trust (Section 71CAA of the *Stamp Duties Act 1923*) [applicable from 18 June 2015]; and/or
- an exemption from land tax if the land is occupied, or will be occupied within 12 months, as the principal place of residence of the principal beneficiary of the Special Disability Trust (Section 5(10)(h) of the *Land Tax Act 1936*) [applicable from the 2015-16 financial year].

Please read **Information Circular 79**, available from revenuesa.sa.gov.au, to understand the requirements and the documentation required to submit with this application.

All relevant sections of this application must be completed and any additional supporting information requested attached.

Declaration

Full Name(s) (1)

(2)

Authorised persons able to complete this application - Trustee or Trustee's authorised representative.

Postal Address

Suburb State Post Code

Telephone Number

Email

I/We wish to apply for:

- an exemption from stamp duty under Section 71CAA of the *Stamp Duties Act 1923* on the transfer of (or a declaration of trust over) an interest in land to the trustee of a Special Disability Trust, where the land constitutes the principal place of residence of the principal beneficiary of the Special Disability Trust.
- an exemption from land tax under Section 5(10)(h) of the *Land Tax Act 1936* on the land occupied as the principal place of residence of the principal beneficiary of the Special Disability Trust.

A person must not make any false or misleading statement or representation in an application made, or purporting to be made. Maximum penalty: \$10 000 under the *Taxation Administration Act 2000*.

I hereby declare that the information provided on this application is true and correct.

Signature (1) _____ Date / / 20

Signature (2) _____ Date / / 20

Further Information

Postal Commissioner of State Taxation
RevenueSA
GPO Box 1353
ADELAIDE SA 5001

Website www.revenuesa.sa.gov.au

Telephone (08) 8226 3750 (stamp duty)
(08) 8204 9870 (land tax)

Email stamps@sa.gov.au
landtax@sa.gov.au

Special Disability Trust Name

Name of the Special Disability Trust

Trustee of a Special Disability Trust

Trustee
Name(s)

Postal Address

Suburb State Post Code

Telephone Number

Email

Principal Beneficiary of a Special Disability Trust

Principal Beneficiary
Name

Residential Address

Suburb State Post Code

Principal Place of Residence Details

Property Address

Suburb State Post Code

Title Reference

Volume Folio

Eligibility Criteria and Supporting Evidence

Does the principal beneficiary of the Special Disability Trust reside, or intend to reside within 12 months of the relevant transfer/declaration, in the property specified above as their principal place of residence? Yes No

Date principal beneficiary occupied the property, or will occupy the property, specified above as their principal place of residence.

/ /

Does the Special Disability Trust meet the criteria under Section 1209L of the *Social Security Act 1991* (Cwlth) or Section 52ZZZW of the *Veterans' Entitlements Act 1986* (Cwlth) Yes No

Supporting documentation attached

- A copy of the Special Disability Trust Deed.
- An executed Memorandum of Transfer or an executed Declaration of Trust over the property specified above.