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## INTRODUCTION

This guide has been prepared to assist in calculating the stamp duty payable on the documents available for self-determining on RevenueSA Online. It does not replace nor override the legislative requirements of the *Stamp Duties Act 1923*.

In this Guide:

- all references made to sections relate to the [Stamp Duties Act 1923](#), unless otherwise specified;
- a reference to the Commissioner is a reference to the Commissioner of the State Taxation; and
- the term 'document' is used in place of the word 'instrument', to facilitate easy reading.

A document should be read thoroughly to determine the true nature of its intent in order to determine which document type applies. Documents not listed in this Guide must be **submitted to the Commissioner for assessment**.

If GST is included as part of consideration, stamp duty is payable on the GST inclusive amount (Section 15A).

If a conveyance is part of a series with other conveyance documents (i.e. the conveyances arise from a single contract of sale or together form or arise from one transaction or a series of transactions), all documents must be self-determined concurrently and Section 67 applied. If documents subject to the provisions of Section 67 are being self-determined separately they must be **submitted to the Commissioner for assessment** together with details of the other transactions in the series. Refer to the [Stamp Duty Document Guide \(Section 67\)](#) for further information.

If you have any enquiries relating to the content of this guide or require advice on the suitability of self-determining a document via RevenueSA Online you should contact RevenueSA to obtain advice prior to stamping the document.

All enquiries should be made to the RevSupport Team at [revsupport@sa.gov.au](mailto:revsupport@sa.gov.au).

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## Residential & Primary Production Land

### What is Residential Land?

Land will be taken to be used for residential purposes where the Commissioner, after taking into account information provided by the Valuer-General, determines that:

- it is being predominantly used for residential purposes;
- although the land is not being used for any particular purpose at the relevant time the land should be taken to be used for residential purposes due to improvements that are residential in character having been made to the land; or
- land that is vacant, or vacant with only minor improvements, that the land is within a zone established by a Development Plan under the *Planning, Development and Infrastructure Act 2016*, that envisages the use, or potential use, of the land as residential, and that the land should be taken to be used for residential purposes due to that zoning (subject to the qualification that if the zoning of the land indicates that the land could, in a manner consistent with the Development Plan, be used for some other purpose (other than for primary production) then the vacant land will not be taken to be used for residential purposes).

The following categories of land coded as Residential are considered by the Commissioner to be commercial in nature (and thus entitled to the relevant qualifying land reduction as from 7 December 2015) and may be self-determined via RevenueSA Online:

- Hotel;
- Motel; and
- Hotel/Motel Community

The following categories of land are coded as Residential but may be considered by the Commissioner to be commercial in nature (and thus entitled to the relevant [qualifying land](#) reduction as from 7 December 2015):

- Hostels;
- Serviced apartments;
- Short term unit accommodation; and
- Vacant land for commercial use.

To obtain the qualifying land exemption, a conveyance of land with any of these LUCs must be **submitted to the Commissioner for assessment** with a

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submission detailing why the land should be considered as commercial in nature.

### What is Primary Production Land?

Land will be taken to be used for primary production purposes where the Commissioner, after taking into account information provided by the Valuer-General, determines that:

- it is being predominantly used for primary production purposes; or
- although the land is not being used for any particular purpose at the relevant time the land should be taken to be used for primary production purposes due to a classification that has been assigned to the land by the Valuer-General.

### What Land Use Codes (LUC) are classed as Residential or Primary Production Land?

The land use codes within the following LUC headings are therefore considered to be residential land or primary production land:

- Residential (LUC 1100-1999 with some exceptions);
- Primary production (LUC 9100-9990);
- Vacant Land – Urban (LUC 4100);
- Vacant Land with minor improvements (LUC 4101);
- Vacant Land – Rural Residential (LUC 4150); and
- Vacant Land with minor improvements – Rural Living (LUC 4151).

See [full list of LUCs](#)

The LUC can also be obtained from the Valuation Details Product as part of the Property Interest Report or purchased separately from the Land Services Group.

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## Qualifying Land

### What is qualifying land?

The Commissioner will generally rely on Land Use Codes (LUCs) as determined by the Valuer-General to determine the use of the land. The LUCs within the following LUC headings are considered to be Qualifying Land and may be eligible for the stamp duty reduction:

- Commercial (LUC 2000-2990);
- Industrial (LUC 3100-3909);
- Vacant Land\* (with some exceptions) (LUC 4110-4600)
- Institutions (LUC 5100-5990);
- Public Utilities (LUC 6400-6990);
- Recreation (LUC 7100-7900);and
- Mining and Quarrying (LUC 8100-8409).

The following residential Land Use Codes will also be taken to be qualifying land:

- Hotel (LUC 1810);
- Motel (LUC 1820); and
- Hotel/Motel Community (LUC 1831).

See [full list of LUCs](#)

The LUC can also be obtained from the Valuation Details Product as part of the Property Interest Report or purchased separately from the Land Services Group.

For a conveyance of land which you consider to be qualifying land but does not have a LUC from the above categories, the conveying document must be **submitted to the Commissioner for assessment** advising the LUC, the actual use of the land as at the date of the conveyance and any other details to evidence that the land should be regarded as qualifying land.

Examples of such land include:

- Hostels;
- Serviced apartments;
- Short term unit accommodation; and
- Vacant land for commercial use.

### What is not qualifying land?

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The LUCs within the following LUC headings are not considered to be qualifying land:

- Residential (LUC 1100-1999 with some exceptions);
- Primary production (LUC 9100-9990);
- Vacant Land – Urban (LUC 4100);
- Vacant Land with minor improvements (LUC 4101);
- Vacant Land – Rural Residential (LUC 4150); and
- Vacant Land with minor improvements – Rural Living (LUC 4151).

## Foreign Ownership Surcharge

### What is the Foreign Ownership Surcharge (FOS)?

Foreign persons who acquire an interest in residential property in South Australia are required to pay a surcharge of 7% on the value of the **residential land**.

RevenueSA Online will reflect the FOS value based on the data provided in the Commonwealth Reporting Portal Workspace. Where the FOS is applicable, the Workspace will need to reflect the fractional interest to be acquired by the foreigner. For example, if a foreign person is acquiring a 100% interest in the property then the Party Interest Transferred field will be completed as 1/1. If the interest is 50%, then enter ½. RevenueSA Online will then determine and display the FOS value.

For further information, including definitions of foreign persons, refer to RevenueSA's [Foreign Ownership Surcharge](#) page.

For information on visa descriptions and to determine whether a visa is a permanent visa (FOS **does not** apply) or a temporary visa (FOS **does** apply) refer to: <https://immi.homeaffairs.gov.au/visas/getting-a-visa/visa-listing>

If the conveyance is for multiple titles comprising both land coded as Residential (liable to the FOS) and non-residential the conveying document(s) must be **submitted to the Commissioner for assessment** with advice as to the apportionment of the consideration for the land coded as Residential and the land coded as Non-Residential.

### Version History

Version No.	Release Date
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1	May 2018
2	November 2018
3	July 2019
4	March 2021 – update references to <i>Development Act 1993</i> to <i>Planning, Development and Infrastructure Act 2016</i> .
5	April 2022 – Wording and hyperlink relating to visa descriptions has been updated.  Hyperlinks updated – April 2022
6	November 2022  Updated to include hotel and motel land use codes.

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## Adjudged

Document Type:	Adjudged
Document Name:	Declaration of Trust

### Introduction

A Declaration of Trust is subject to *ad valorem* voluntary conveyance stamp duty pursuant to Section 71(3)(a)(ii). Section 71(13) provides that where:

- a document transferring property to a trustee has been determined with *ad valorem* stamp duty; and
- there is a further document that evidences or records the fact that the person took the property or interest in the property as a trustee (i.e. the "Declaration of Trust"), then that further document will be "Adjudged Duly Stamped".

This Document Guide Note applies to a Declaration of Trust where the *ad valorem* stamp duty has been paid on the document evidencing the conveyance of land.

If *ad valorem* stamp duty has **not** been paid on the conveying document, the Declaration of Trust must be **submitted to the Commissioner for assessment** advising the consideration paid and the market value of the property held in trust.

If land is being transferred pursuant to the Declaration of Trust from the trustee to the beneficiary, the transfer must be **submitted to the Commissioner for assessment** together with:

- the Declaration of Trust; and
- evidence that a stamp duty determination has been made on the Declaration of Trust (i.e. Certificate of Stamp Duty, Document ID or stamped document).

### What documents can I self-determine under this document type?

The document can be in the form of:

- an Agreement that acknowledges, evidences or records the creation of the trust arrangement (commonly known as a Declaration of Trust or Acknowledgment of Trust);
- a Deed that acknowledges, evidences or records the creation of the trust arrangement (commonly known as a Declaration of Trust or Acknowledgment of Trust); or

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- any other document that acknowledges, evidences or records the creation of the trust arrangement (commonly known as a Declaration of Trust or Acknowledgment of Trust).

### What types of transactions can I self-determine under this document type?

A document that acknowledges, evidences or records a trust arrangement is deemed **suitable** for self-determination under this document type where:

- a previous document that conveyed the property to a trustee has been determined with *ad valorem* stamp duty; and
- the document that acknowledges, evidences or records the trust arrangement is dated on or prior to the date of transfer.

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents both the conveyance of land document and the document acknowledging, evidencing or recording the trust arrangement;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document); and
- evidence that the purchase funds were provided by the beneficiary of the trust.

### What Section(s) of the *Stamp Duties Act 1923* applies?

Section 71(13)

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

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

### Examples

#### Declaration of Trust (Land)

Bill and Megan Cooke as trustees of the Cooke Family Trust purchase an investment property for \$185 000.

The parties execute a Transfer and on the same day execute a Declaration of Trust, which states that they are holding the property as trustees of the Cooke Family Trust.

All funding for the purchase has been obtained from a bank loan in the name of Bill and Megan Cooke as Trustees of the Cooke Family Trust.

The Declaration of Trust is **Adjudged Duly Stamped**.

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The Transfer must be self-determined under one of the following the document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

[Conveyance of Land | Qualifying Land](#)

## Joint Venture Agreement (Land)

Jim, John and Jane have jointly purchased land and intend to sub-divide this land into three equivalent size allotments.

Jim, John and Jane have entered into a Joint Venture Agreement acknowledging that after the sub-division the parties will transfer:

- Lot 1 to Jim;
- Lot 2 to John; and
- Lot 3 to Jane.

The Joint Venture Agreement also evidences a trust arrangement between Jim, John and Jane.

The Transfer and Joint Venture Agreement, have been executed on the same day. Jim, John and Jane have contributed equally to the purchase funds for the land.

The Joint Venture Agreement is **Adjudged Duly Stamped**.

The Transfer must be self-determined under one of the following the document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

[Conveyance of Land | Qualifying Land](#)

## Version History

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1	May 2018
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Document Type:	Adjudged
Document Name:	Transfer of Lease – Pursuant to Conveyance of Land

## Introduction

This Document Guide Note applies to a transfer of a lease of land if the land is [residential land](#) or [primary production 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 self-determined under the document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

[Conveyance of Land | Qualifying Land](#)

The purchaser of the residential land or primary production acquires the land subject to the lease and becomes the new landlord (lessor).

Where residential land or primary production 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 Transfer.

If the parties (i.e. 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 type.

If another party (e.g. 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 self-determined under this document type. Refer to the appropriate document type:

[Exemption | Agreement](#)

[Exemptions | Deed](#)

## What documents can I self-determine under this document type?

The document can be in the form of:

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

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### What types of transactions can I self-determine under this document type?

A transfer of a lessor's interest in a lease pursuant to a conveyance of residential land or primary production is deemed **suitable** for self-determination under this document type where:

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

If the Transfer of lease relates to qualifying land, self-determine under the document type:

[Conveyance of Land | Transfer of Lease – Qualifying land](#)

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents being both the Transfer and the Transfer of Lease; and
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 18

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

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

### Example

#### Transfer of lease pursuant to Conveyance of Land

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

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

The Transfer is chargeable with *ad valorem* conveyance stamp duty under the appropriate document type.

The Transfer of Lease is **Adjudged Duly Stamped**.

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## Conveyance of Business

Document Type:	Conveyance of Business
Document Name:	SA Business (Pre 18/06/2015)

A Conveyance of Business document executed before 18 June 2015 is liable to *ad valorem* duty and must be self-determined under this document type.

Stamp duty will be abolished on non-real property transfers entered into on or after 18 June 2015, including a conveyance of business executed on or after 18 June 2015.

### Introduction

This Document Guide Note explains how stamp duty is calculated on a conveyance of a business by way of sale, where all of the assets of the business are located within South Australia and the business operates solely in South Australia.

If the conveyance of business includes stock which is subject to valuation, the document cannot be self-determined via RevenueSA Online until the stock value has been agreed and the final (total) conveyance of business consideration determined. It is not possible to self-determine a document via RevenueSA Online on an estimated stock amount.

If there is a Transfer of Lease pursuant to the conveyance of business, refer to the relevant document type:

[Conveyance of Land | Transfer of Lease](#)

[Conveyance of Land | Transfer of Lease – Qualifying land](#)

If there is a Deed of Assignment of the Lessee's interest pursuant to the conveyance of business, refer to the document type:

[Exemptions | Deed](#)

If the conveyance of business document contains any other documents they must be self-determined separately under the appropriate document type e.g. a Deed of Restraint or Deed of Guarantee must be self-determined under the document type:

[Exemptions | Deed](#)

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### What documents can I self-determine under this document type?

The document can be in the form of:

- Agreement or Deed evidencing the sale of a business;
- receipt evidencing the sale and purchase of a business; or
- [Section 71E Statement](#) (together with a [Section 71E Statutory Declaration](#)).

Refer to the [Stamp Duty Document Guide \(Section 71E\)](#) for further information.

### What types of transactions can I self-determine under this document type?

A conveyance of business is deemed **suitable** for self-determination under this document type where:

- the document is executed before 18 June 2015;
- the business operates solely **within** South Australia;
- **all** of the assets of the business are located in South Australia; and
- there is a **consideration** passing between the parties.

The document can be self-determined under this heading where:

- the parties are related or unrelated; and/or
- the conveyance is for a full or fractional interest.

The following similar transactions cannot be self-determined under this document type:

If the conveyance of business includes a motor vehicle(s), the Application for Transfer of the Registration of a Motor Vehicle Form must be **submitted to the Commissioner for assessment** with:

- a copy of the Conveyance of Business document; and
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

The Application for Transfer of the Registration of a Motor Vehicle Form must state a monetary amount in the consideration panel.

If the conveyance of business relates to or includes the transfer of a **gaming machine business**, including the transfer of any underlying or indirect interest in a gaming machine business, then the document must be **submitted to the Commissioner for assessment**. The stamp duties gaming machine surcharge may apply. Refer to [Circular No. 235](#) for more information.

A document must be **submitted to the Commissioner for assessment** together with the Balance Sheet and Profit and Loss Accounts for the last three years or some other evidence of the market value if the document conveys:

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- a business for **no** consideration; or
- an interest in a partnership (either for consideration or for no consideration).

If the business operates **both within South Australia and outside of South Australia** then the document must be **submitted to the Commissioner for assessment**, together with the following information to confirm the value of the business apportioned to South Australia:

- the turnover of the business for the last three years;
- the relative extent of income generated by the business in each jurisdiction in which the business is carried on during the last three years;
- the relative extent of the work carried on in each of the relevant jurisdictions; and
- any other relevant factors (e.g. If the parties are related, or the business is transferred for less than market value, a valuation of the business, if available must be submitted. If not, the Profit and Loss Statements and Balance Sheets for the business for the last three years or other evidence of value must be produced).

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- a copy of the stock certificate (if applicable);
- evidence of the market value (where the parties are related or a fractional interest is being conveyed);
- a copy of the [Section 71E Statement](#) (if applicable);
- a copy of the [Section 71E Statutory Declaration](#) (if applicable); and
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

Refer to the [Stamp Duty Document Guide \(Section 71E\)](#) for further information.

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 31
- Section 60
- Section 60A
- Section 67
- Schedule 2, Conveyance or Transfer Head of Duty

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

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All assets conveyed as part of a business are liable to stamp duty. Following is a list of some property that may be included as part of the sale of the business:

- plant;
- equipment;
- stock in trade;
- debtors;
- fixtures and fittings;
- leasehold interest in land;
- goodwill;
- business names;
- statutory licences;
- trademarks; and
- copyrights.

The stamp duty is charged on either the **market value** or **consideration**, WHICHEVER IS THE GREATER, using the *ad valorem* conveyance rate of stamp duty.

Stamp duty is calculated on the market value of the property free from encumbrances (Section 60A(1)). If there is any assumption of liability, then it must be added to the consideration stated to determine the dutiable consideration of the business.

In the case of a conveyance on sale, duty is payable on the market value of the business as at the date of sale (Section 60A(1)(a)). The consideration will be accepted as being the market value of the business if it is a *bona fide* arm's length transaction between unrelated parties and the whole of the business is being conveyed.

If the conveyance of business is between related parties or for a fractional interest you will need to determine the market value of the interest passing (full or fractional interest) as stamp duty is payable on either the **market value** or **consideration**, WHICHEVER IS THE GREATER.

Where a fractional interest is conveyed, the parties are related or the transaction is not at 'arm's length' you will need to obtain evidence of the market value of the business. This can be in the form of:

- a valuation from a suitably qualified valuer; or
- documents from the parties and/or their representatives detailing the basis of negotiations between the parties and how the consideration was ascertained together with the last three years Profit and Loss Statements and Balance Sheets for the business.

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### Section 67

If the conveyance is a part of a series of transactions with other documents (in Section 67), then stamp duty is charged on the **total** value of the property in the series of transactions and apportioned to each document.

If the documents subject to Section 67 are being determined at different times, they must be **submitted to the Commissioner for assessment** with the details of the other documents in the series of transactions.

An example where Section 67 would apply is where there is a conveyance of land in conjunction with the sale of business (refer Example 4). In this case, the stamp duty is charged on the total value of the business **and** the land and the stamp duty is apportioned between the two documents (the agreement for sale and purchase **and** the land transfer).

For further advice regarding the application of Section 67 refer to [Stamp Duty Document Guide \(Section 67\)](#) and [Stamp Duty Guide Glossary](#) and the *Stamp Duties Act 1923*.

### Examples

#### Conveyance of Business between arm's length, unrelated parties

Bill and Ben have sold their nursery business to Tim and Kate for a consideration of \$185 000 plus stock at valuation. On the date of settlement, the parties have agreed that the value of stock is \$35 649. Thus, the total consideration for the business is \$220 649.

Pursuant to Section 60A(2) the consideration is accepted as the market value of the business. The stamp duty is charged on the consideration of \$220 649 using the *ad valorem* conveyance rate of stamp duty (i.e. \$7709.75 stamp duty).

The parties have also entered into a Deed restraining the vendors from trading within a radius of 10km of the business premises for the next five years. This Deed is Exempt and is self-determined under the document type:

[Exemptions | Deed](#)

#### Conveyance of Business between related parties

Megan and Hugh have sold their video hire business to their parents Fred and Pam for a consideration of \$120 000 plus stock at valuation. On the date of settlement, the parties have agreed that the value of stock is \$8955. Thus, the total consideration for the business is \$128 955.

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The market value of the business has been determined by a suitably qualified valuer at \$145 000 and the valuer has agreed with the stock value of \$8955. Thus, the total market value of the business is \$153 955.

The stamp duty is charged on the market value of \$153 955 (as this is higher than the consideration) using the *ad valorem* conveyance rate of stamp duty (i.e. \$4990 stamp duty).

### Conveyance of a fractional interest in a Business

Dave and Helen have sold a half interest in their pizza business to their friends John and Jo for a consideration of \$55 000 plus stock at valuation. On the date of settlement, the parties have agreed that the value of half of the stock on hand is \$2755. Thus, the total consideration for the half interest of the business is \$57 755.

The market value of the half interest in the business has been determined by a suitably qualified valuer at \$55 000 and the valuer has agreed with the stock value of \$2755. Thus the total market value of the business is \$57 755.

The stamp duty is charged on the consideration of \$57 755 (as this equals the market value of the half interest) using the *ad valorem* conveyance rate of stamp duty (i.e. \$1353 stamp duty).

### Conveyance of Business subject to Section 67

ABC Pty Ltd has sold its Timbuktoo Wine Making business to Tim Smith for a consideration of \$400 000 plus stock at valuation.

ABC Pty Ltd has also sold its interest in the land on which the Timbuktoo Wine Making is situated to Smith Pty Ltd (which is the trustee of Tim's Family Trust) for a consideration of \$600 000.

There is a clause in the special conditions of each contract that makes it conditional upon the settlement of the other.

On the date of settlement, the parties have agreed that the value of stock is \$135 649. Thus, the total consideration for the Timbuktoo Wine Making business is \$535 649.

This transaction is deemed to be liable pursuant to Section 67 because:

- the vendors are the same;
- the purchasers are related; and
- the contracts are conditional with each other.

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Note: This is one example of where Section 67 can apply.

Pursuant to Section 60A(2) the consideration is accepted as the market value of the business. The stamp duty is calculated using the *ad valorem* conveyance rate of stamp duty on the total value of the transaction \$1 135 649, being \$600 000 for the sale of the land and \$535 649 for the sale of the business, (i.e. \$56 293.50 stamp duty).

The stamp duty will be apportioned between the conveyance of business document and the Transfer.

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## Conveyance of Land

Document Type:	Conveyance of Land
Document Name:	Residential/Primary Production

### Introduction

This Document Guide Note explains how stamp duty is calculated on a conveyance of land of [residential land](#) or [primary production land](#) and a conveyance of land with other property that is residential or primary production.

The term 'conveyance' includes vesting, transfer, assignment and other like terms. The term 'conveying document' includes a [Section 71E Statement](#) if there is no actual conveying document.

Refer to the [Stamp Duty Document Guide \(Section 71E\)](#) for further information.

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

### Foreign Ownership Surcharge (FOS)

Foreign persons who acquire an interest in **residential** property in South Australia are required to pay a [Foreign Ownership Surcharge](#) of 7% on the value of the **residential land**.

### What documents can I self-determine under this document type?

The document can be in the form of:

- LTO Form T1 – Transfer;
- LTO Form RTC – Application to Deposit a Plan of Division;
- [Section 71E Statement](#); or
- any other document that evidences the conveyance of residential land or primary production land without any other property for a consideration.

Refer to the [Stamp Duty Document Guide \(Section 71E\)](#) for further information.

### What types of transactions can I self-determine under this document type?

A conveyance of land is deemed **suitable** for self-determination under this document type where:

- the land has a LUC of residential or primary production (or any of the [four](#) specific types of vacant land) as at the date of the contract for sale and purchase of the land;

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- the document is not entitled to a stamp duty concession, exemption, reduction or rebate; and

The document can be self-determined under this document type regardless of whether:

- the parties are related or unrelated;
- the conveyance is for consideration or no consideration;
- the conveyance is for consideration together with other property;
- a full or fractional interest is being conveyed; or
- a portion of land is being conveyed (e.g. RTC).

The following similar transactions cannot be self-determined under this document type:

For a conveyance of land with a LUC other than residential or primary production (or any of the [four](#) specific types of vacant land listed above), hereinafter referred to as 'qualifying land', refer to the appropriate document type:

[Conveyance of Land | Qualifying Land](#)

For a conveyance creating or surrendering a life estate, refer to the appropriate document type:

[Conveyance of Land | Creation of Life Estate](#)

[Conveyance of Land | Surrender of Life Estate](#)

If the conveyance is for multiple titles comprising both [residential land](#) or [primary production land](#) and [qualifying land](#), the conveying document(s) must be **submitted to the Commissioner for assessment** with advice as to the apportionment of the consideration for residential land or primary production land and for the qualifying land.

If you believe that a particular conveyance of land may be exempt or subject to a stamp duty concession, rebate or reduction, it cannot be self-determined under this document type and must be self-determined under the appropriate document type or **submitted to the Commissioner for assessment**.

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- a copy of the contract for sale and purchase of the land (if applicable);

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- a copy of the contract for sale and purchase of the land together with the schedule showing the description and consideration for the items of other property (if applicable);
- a copy of the direction or nomination (if applicable);
- a copy of the Assignment of Interest in the Contract (if applicable);
- evidence of the market value of the land as at the date of conveyance (if the parties are related, the transaction is not at 'arm's length' or a fractional interest is being conveyed);
- a copy of the Certificate of Incorporation (where there is a nominee contract and the contract purchaser is a promoter of the purchaser company); and
- a copy of the written statement from the builder stating the value of the improvements as at the date of conveyance (if applicable); and
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

### Land with other property

This section explains how stamp duty is calculated on a conveyance of land of residential or primary production together with a conveyance of other property where there is consideration passing between the parties for both the land and the other property.

The contract for the sale and purchase must include a reference that other property is included. Other property can include items listed in the contract for sale and purchase of the property such as:

- Chattels;
- Livestock;
- Plant & equipment;
- Stock;
- Water licence;
- Goodwill; and
- Intellectual property

The contract for sale and purchase of the property may or may not apportion the consideration to the land and to the other property.

Where the contract for sale and purchase of the property does apportion the consideration, refer to Valuer-General valuation and a determination is made on the greater of the land contract consideration or the Valuer-General Market Value valuation. If the Valuer-General Market Value valuation is higher than the total contract consideration, the transfer must be **submitted to the Commissioner for assessment**.

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Where the contract for sale and purchase of the property does not apportion the consideration, refer to the Valuer-General valuation and a determination can be made on the Valuer-General valuation. If the Valuer-General Market Value valuation is higher than the contract consideration, the transfer must be **submitted to the Commissioner for assessment**.

A transfer of a water licence includes the transfer of the whole or part of a water allocation of a water licence and is exempt from duty.

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

You will need to include the total consideration for the other property in the specific field in RevenueSA Online.

The term 'conveyance' includes vesting, transfer, assignment and other like terms. The term 'conveying document' includes a [Section 71E Statement](#) if there is no actual conveying document.

Refer to the [Stamp Duty Document Guide \(Section 71E\)](#) for further information.

## Examples

### Conveyance of Land with other Property (Stock, Plant, Equipment)

Jerry contracts to sell Primary Production Land to Tom for \$450 000 which is described in the land sale contract as \$400 000 for the land and \$50 000 for the other property being \$20 000 for stock and \$30 000 for plant and equipment. The parties are unrelated and acting at arm's length. The consideration of \$400 000 is accepted as the market value of the land.

The stamp duty is calculated on \$400 000 (i.e. \$16 330 stamp duty). The conveyance of the other property is not required to be determined.

Note: The consideration panel of the Transfer or other conveying document should recite 'Four Hundred Thousand Dollars (\$400 000)' or 'Four Hundred Thousand Dollars (\$400 000) plus \$50 000 Dollars for the other property'. The Transfer or other conveying document must not recite 'Four Hundred and Fifty Thousand Dollars (\$450 000)' as duty will be applied to this consideration.

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### Conveyance of Land with other Property (Chattels)

Fred contracts to sell his home to Barney and they sign a contract to evidence this. The sale price for the land is \$500 000 with a further consideration of \$20 000 for some household chattels referred to in the contract.

The consideration panel in the Transfer or other conveying document recites 'Five Hundred Thousand Dollars (\$500 000)' and duty is liable on this consideration.

The contract evidencing the sale of the household chattels is not liable to duty and is not required to be determined.

### Conveyance of Primary Production Land with Other Property (Plant, Equipment, Water licence)

Fred contracts to sell land used for primary production to Barney for \$1 650 000 which consideration includes land, plant, equipment and a water licence. The consideration is not apportioned between the land, plant, equipment and the water licence. Fred is unrelated to Barney and the contract which is dated 1 July has been negotiated at arm's length through the local land agent.

A Valuer-General Market Value search shows the value of the land is \$1 310 000 and the parties accept this value. The stamp duty is calculated on \$1 310 000 (i.e. \$65 880 stamp duty). The conveyance of the other property is not required to be determined.

Note: The consideration panel of the Transfer should recite 'Pursuant to contract dated dd/mm/yyyy'. The consideration panel in the Transfer must not recite 'One million Six Hundred and Fifty Thousand Dollars (\$1 650 000)' as duty will be applied to this consideration.

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 15A
- Section 60
- Section 60A
- Section 67
- Section 71(1)
- Section 71E

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

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Stamp duty is charged using the *ad valorem* conveyance rate of stamp duty on either the **consideration** or **market value** of the interest being conveyed as at the date of conveyance, WHICHEVER IS THE GREATER, assuming that the property is at that date free from encumbrances (Section 60A(1)).

If the transfer is for no consideration, stamp duty is calculated on the **market value**.

If the transaction is a *bona fide* arm's length transaction between unrelated parties, then pursuant to Section 60A(2) the consideration may be treated as the market value of the land as at the date of the conveyance.

Where a fractional interest or portion of land is conveyed, the parties are related or the transaction is not at 'arm's length', you will need to obtain evidence of the market value of the land as at the date of conveyance. For example:

- valuation from a suitably qualified valuer (if the valuation is less than the Valuer-General valuation for the land, the conveying document must be **submitted to the Commissioner for assessment** together with a copy of the valuation); or
- evidence of the current Valuer-General's value for the land (e.g. a copy of the relevant SAILIS print-out). If you do not accept this value, submit the document for the to the Commissioner for assessment with reasons and evidence to support the lower value.

The consideration expressed as being payable, or the value declared if the transfer is for no consideration for the land must represent the actual value of the land and will be subject to verification by RevenueSA's Compliance Services Branch.

If the consideration appears lower than the value, the Commissioner may cause a valuation of the land to be made and calculate stamp duty on that value (refer [Information Circular No 102](#) for further information). The Commissioner may pass on the whole or part of the cost of making the valuation to the person(s) liable to pay the duty

Where land is being conveyed pursuant to a contract for sale and purchase of land and the land has been improved since the contract was signed but prior to settlement, stamp duty is calculated on the value of the land including improvements, whether complete or partially complete, as at the date of the conveyance of the property to the purchaser, which is usually the date of settlement. Refer to [Stamp Duty Document Guide \(Opinions\)](#) and [Revenue Ruling SDA008](#) for an explanation for this type of transaction. Evidence of value of the improvements, preferably a written statement from the builder stating the value of the improvements as at the date of the conveyance, must be kept for audit purposes.

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### 'Off the Plan' Sales of Property

In relation to real property developments, such as large multi-storey apartment developments, purchasers will enter into a contract to buy a unit in that development at a time when, what is to become 'their property', does not exist but comes into existence at a subsequent time when the development is undertaken and individual titles are created. This is colloquially known as an 'off the plan sales of property'. Once the development is finished, settlement of the contract which the purchaser entered into is effected and at the date of settlement a conveyance of the improved property takes place. The value of the improved property at settlement may be substantially higher than that value represented by the consideration paid when the purchaser originally entered into the contract.

In these circumstances, where the parties to the original contract were at arm's length, the Commissioner will ordinarily accept, for the purposes of Section 60A that the consideration for the original contract represents the value of the property conveyed at the date of conveyance.

Any persons/agents involved with these transactions are encouraged to discuss the appropriate assessment procedure with RevenueSA. Where the Commissioner is then satisfied as to value, in terms of Section 60A(2), then a written confirmation will be provided by the Commissioner that the consideration for the original contract will be accepted as the value of the property conveyed at the time of settlement.

This advice should be retained on file as a part of the record keeping requirements of RevenueSA Online and should be produced, during any subsequent compliance audit, to establish that the Commissioner had accepted that it was the appropriate value.

### Section 67

If the conveyance is a part of a series of transactions with other documents (Section 67), then stamp duty is calculated on the **total value** of the property in the series of transactions and apportioned to each conveying document.

If the conveying documents subject to Section 67 are being determined at different times, they must **submitted to the Commissioner for assessment** with the details of the other conveying documents in the series of transactions.

Refer to the [Stamp Duty Document Guide \(Section 67\)](#) for further information.

### GST

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If a transaction includes an amount payable for GST, duty is payable on the GST inclusive amount pursuant to Section 15A. The GST must be included in the consideration expressed in the conveying document pursuant to Section 11 of the *Taxation Administration Act 1996*. For example, where the consideration for a sale of land is \$100 000 plus GST of \$10 000, the consideration panel in the conveying document can recite either:

- \$100 000 plus GST of \$10 000; or
- \$110 000.

### **Conveyance of Land pursuant to a Nominee Contract**

Where a sale contract is executed 'and/or nominee', a Letter of Agency is not required.

Any direction to the vendor as to the true transferee at settlement should be recorded in writing and kept on the relevant RevenueSA Online file for audit purpose. Where this direction is provided by the purchaser under the sale contract, this is often referred to as a 'Nomination' or 'Letter of Nomination'.

Refer to [Revenue Ruling SDA009](#) for further information.

### **Promoter Company**

'Promoters' means the initial subscribers or office bearers of the newly formed company.

A contract may be entered into between a vendor and a promoter of a company and the subsequent conveyance is between the vendor and the newly incorporated company.

An assignment of interest is **not** required if the purchasers named in the contract are the promoters of the company, which at the time that the contract is entered into is in the process of incorporation, and that company subsequently takes title.

### **Purchase Price Amendment**

A contract may include as a special condition the right for the parties to amend the purchase price in certain circumstances, for example, early settlement or land subject to survey. The stamp duty is calculated on the amended consideration. If the purchaser agrees to pay the agents sale commission, this is added to the consideration for stamp duty purpose.

### **Conveyance of Land pursuant to an Assignment of Interest in a Contract**

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More than one assignment can arise out of a contract, or the same interest can be assigned more than once. For example, Ann contracts to sell 10 separately titled allotments to Bob. Bob then assigns each allotment to 10 separate unrelated purchasers.

Stamp duty is payable on **each** assignment and on **each** Transfer (or conveying document). The stamp duty payable on each assignment will be calculated on the greater of the consideration paid for the assignment or the full value of the interest assigned.

The total of the considerations on the 10 conveying documents should be equal to the contract consideration. Section 67 would **not** be applied to these documents if the Commissioner can be satisfied that each allotment will be used separately and independently of the others, refer to Section 67(2)(a) and the [Stamp Duty Document Guide \(Section 67\)](#) for further information.

### Examples

#### Conveyance of Land – Full Interest – Arm’s Length

Jim sells land to Ann for \$150 000. Jim is unrelated to Ann and the contract has been negotiated at arm’s length through a land agent. This is a *bona fide* arm’s length transaction, therefore, pursuant to Section 60A(2), the consideration is accepted as the market value of the land. The stamp duty is calculated on \$150 000 (i.e. \$4830 stamp duty).

#### Conveyance of Land – Fractional Interest – Related Parties

Bob and Helen (vendors) sell a half interest in land to Kate and Tim (purchasers) for \$35 000. The vendors are related to the purchasers. A suitably qualified valuer has provided a written statement stating that the market value of the interest being conveyed is \$50 000. As the market value is **greater** than the consideration, stamp duty is calculated on the market value of \$50 000 (i.e. \$1080 stamp duty).

#### Conveyance of Land – Full Interest – Arm’s Length - Partially completed improvements

Fred contracts to sell vacant land to Wilma for \$140 000. After signing this contract, Wilma enters into a building contract and her builder commences building a house on the land. At the time of settlement, the house is partially complete and the builder provides a written statement stating that the value of the improvements on that day is \$95 000. Pursuant to Section 60A(1), duty is

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payable on the value as at the date of conveyance (i.e. \$140 000) plus \$95 000. The stamp duty is calculated on \$235 000 (i.e. \$8317.50 stamp duty).

**Conveyance of Land – Full Interest – Related Parties**

Jim gifts land to his sister Ann with a value of \$150 000.

The parties have executed a Transfer. The stamp duty is calculated on the market value of \$150 000 (i.e. \$4830 stamp duty).

**Conveyance of Land – Fractional Interest – Related Parties**

Bob and Helen agree to convey a half interest in land to Kate and Tim for no consideration.

A suitably qualified valuer has advised that the market value of the interest being conveyed is \$50 000.

The parties have executed a Transfer. The stamp duty is calculated on the market value of \$50 000 (i.e. \$1080 stamp duty).

**Version History**

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019
4	April - 2022 added text related to Foreign Ownership Surcharge.  Hyperlinks updated - April 2022

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Document Type:	Conveyance of Land
Document Name:	Qualifying Land

## Introduction

This Document Guide Note explains how stamp duty is calculated on a conveyance of [Qualifying Land](#) on or after 7 December 2015 and Qualifying Land with other property on or after 7 December 2015

Qualifying Land means land that is being used for any purpose other than:

- land that is taken to be used for residential purposes; and
- land that is taken to be used for primary production.

Stamp duty on the conveyance of [residential land](#) or [primary production land](#) remains unchanged.

The term 'conveyance' includes vesting, transfer, assignment and other like terms. The term 'conveying document' includes a [Section 71E Statement](#) if there is no actual conveying document.

Refer to the [Stamp Duty Document Guide \(Section 71E\)](#) for further information.

## What documents can I self-determine under this document type?

The document can be in the form of:

- LTO Form T1 – Transfer;
- LTO Form RTC – Application to Deposit a Plan of Division;
- [Section 71E Statement](#); or
- any other document that evidences the conveyance of qualifying land

## What types of transactions can I self-determine under this document type?

A conveyance of Qualifying Land is deemed **suitable** for self-determination under this document type where:

- the conveyance has been entered into on or after 7 December 2015;
- the land has a LUC of either Commercial, Industrial, Vacant Land (other than the [four](#) exceptions), Institutions, Public Utilities, Recreation, or Mining and Quarrying (LUC 8100-8409); and
- the land has a LUC of 1810 (Hotel), 1820 (Motel) and 1831 (Hotel/Motel community).

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The document can be self-determined under this document type regardless of whether:

- the parties are related or unrelated;
- the conveyance is for consideration or no consideration;
- the conveyance is for consideration and includes other property;
- a full or fractional interest is being conveyed; or
- a portion of land is being conveyed (e.g. RTC).

The following similar transactions cannot be self-determined under this document type:

For a conveyance of land with a LUC within the category of residential land or primary production land (or any of the [four](#) specific types of vacant land), refer to the document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

If the conveyance is for multiple titles comprising both qualifying land and land coded as residential or primary production (or any of the [four](#) specific types of vacant land), the conveying document(s) must be **submitted to the Commissioner for assessment** with advice as to the apportionment of the consideration for the qualifying land and for the land coded as residential or primary production (or any of the [four](#) specific types of vacant land).

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- a copy of the contract for sale and purchase of the land (if applicable) together with any Business Sale Agreement, schedule of plant/equipment, depreciation schedule, asset register;
- a copy of the contract for sale and purchase of the land together with the schedule showing the description and consideration for the items of other property;
- a copy of the direction or nomination (if applicable);
- a copy of the Assignment of Interest in the Contract (if applicable);
- a copy of the written statement from the builder stating the value of improvements as at the date of settlement (if applicable);
- a copy of the Certificate of Incorporation (where there is a nominee contract and a company is to be registered on the Certificate of Title); and

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- evidence of the market value of the land as at the date of conveyance (if the parties are related, the transaction is not at 'arm's length' or a fractional interest is being conveyed); and
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

### Land with other property

This Section explains how stamp duty is calculated on a conveyance of Qualifying Land pursuant to a contract for sale and purchase of land which has been entered into on or after 7 December 2015 together with a conveyance of other property where there is a consideration passing between the parties for both the land and the other property.

The contract for the sale and purchase must include a reference that other property is included. Other property can include items listed in the contract for sale and purchase of the property such as:

- Chattels;
- Livestock;
- Plant & equipment;
- Stock;
- Water licence;
- Goodwill; and
- Intellectual property

The contract for sale and purchase of the property may or may not apportion the consideration to the land and to the other property.

Where the contract for sale and purchase of the property does apportion the consideration, refer to Valuer-General valuation and a determination is made on the greater of the land contract consideration or the Valuer-General Market Value valuation. If the Valuer-General Market Value valuation is higher than the total contract consideration, the transfer must be **submitted to the Commissioner for assessment**.

Where the contract for sale and purchase of the property does not apportion the consideration, refer to the Valuer-General valuation and a determination can be made on the Valuer-General valuation. If the Valuer-General Market Value valuation is higher than the contract consideration, the transfer must be **submitted to the Commissioner for assessment**.

A transfer of a water licence includes the transfer of the whole or part of a water allocation of a water licence and is exempt from duty.

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You will need to include the consideration for the other property in the specific field in RevenueSA Online. The other property is not liable to stamp duty.

### Examples

#### Conveyance of Qualifying Land with Other Property (Chattels)

Jim contracts to sell commercial land to Ann for \$750 000 which consideration includes chattels for \$20 000. Jim is unrelated to Ann and the contract has been negotiated at arm's length through a land agent. This is a *bona fide* arm's length transaction, therefore, pursuant to Section 60A(2), the consideration is accepted as the market value of the land.

The stamp duty is calculated on \$730 000 and the relevant reduction applied. The conveyance of the other property is not required to be determined.

Note: The consideration panel of the Transfer should recite 'Seven Hundred and Thirty Thousand Dollars (\$730 000)' or 'Seven Hundred and Thirty Thousand Dollars (\$730 000) plus Twenty Thousand Dollars (\$20 000) for Other Property'. The consideration panel in the Transfer must not recite 'Seven Hundred and Fifty Thousand Dollars (\$750 000)' as duty will be applied to this consideration.

#### Conveyance of Qualifying Land with Chattels, no consideration apportioned.

Fred contracts to sell his warehouse to Barney for \$655 000 which consideration includes various chattels. Fred is unrelated to Barney and the contract has been negotiated at arm's length through the local land agent.

The contract refers to chattels but does not apportion the consideration between the land and the chattels.

A Valuer-General Market Value search shows the value of the land is \$590 000 and the parties accept this value. The stamp duty is calculated on \$590 000 and the relevant reduction applied. The conveyance of the chattels (other property) is not required to be determined.

Note: The consideration panel of the Transfer should recite 'Pursuant to contract dated dd/mm/yyyy'. The consideration panel in the Transfer must not recite 'Six Hundred and Fifty Five Thousand Dollars (\$655 000)' as duty will be applied to this consideration.

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## What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 15A
- Section 60
- Section 60A
- Section 67
- Section 71(1)
- Section 71E

## What stamp duty is payable on this document?

Stamp duty is charged using the *ad valorem* conveyance rate of stamp duty on either the **consideration** or **market value** of the interest being conveyed as at the date of conveyance, WHICHEVER IS THE GREATER, assuming that the property is at that date free from encumbrances (Section 60A(1)).

If the transfer is for no consideration, stamp duty is calculated on the **market value**.

The stamp duty reduction available on Qualifying Land is:

Date contracted entered into	Stamp duty Reduction
on or before 6 December 2015	No reduction
Between 7 December 2015 and 30 June 2017	1/3 reduction
Between 1 July 2017 and 30 June 2018	2/3 reduction
From 1 July 2018	Full reduction

Application of the stamp duty reduction is based on the date of the contract. If no contract has been entered into then the reduction is based on the date of the document.

If the transaction is a *bona fide* arm's length transaction between unrelated parties, then pursuant to Section 60A(2) the consideration may be treated as the market value of the land as at the date of conveyance.

Where a fractional interest or portion of land is conveyed, the parties are related or the transaction is not at 'arm's length', you must obtain evidence of the market value of the land as at the date of conveyance. For example:

- valuation from a suitably qualified valuer (if the valuation is less than the Valuer-General valuation for the land, the conveying document must be **submitted to the Commissioner for assessment** together with a copy of the valuation); or
- evidence of the current Valuer-General's capital value for the land (e.g. a copy of the relevant SAILIS print-out). If you do not accept this value, submit

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the conveying document to the Commissioner for assessment with reasons and evidence to support the lower value.

The consideration expressed as being payable, or the value declared if transfer is for no consideration for the land must represent the actual value of the land and will be subject to verification by RevenueSA's Compliance Services Branch.

If the consideration appears lower than the value, the Commissioner may cause a valuation of the land to be made and calculate stamp duty on that value (refer [Information Circular No 102](#) for further information). The Commissioner may pass on the whole or part of the cost of making the valuation to the person(s) liable to pay the duty.

Where land is being conveyed pursuant to a contract for sale and purchase of land and the land has been improved since the contract was signed but prior to settlement, stamp duty is calculated on the value of the land including improvements, whether complete or partially complete, as at the date of the conveyance of the property to the purchaser, which is usually the date of settlement. Refer to [Stamp Duty Document Guide \(Opinions\)](#) and [Revenue Ruling SDA008](#) for an explanation for this type of transaction. Evidence of value of the improvements, preferably a written statement from the builder stating the value of the improvements as at the date of the conveyance, must be kept for audit purposes.

### Section 67

If the conveyance is a part of a series of transactions with other documents (Section 67), then stamp duty is calculated on the **total value** of the property in the series of transactions and apportioned to each conveying document.

If the documents subject to Section 67 are being determined at different times, they must be **submitted to the Commissioner for assessment** with the details of the other documents in the series of transactions.

Refer to the [Stamp Duty Document Guide \(Section 67\)](#) for further information.

### GST

If a transaction includes an amount payable for GST, duty is payable on the GST inclusive amount pursuant to Section 15A. The GST must be included in the consideration expressed in the conveying document pursuant to Section 11 of the *Taxation Administration Act 1996*. For example, where the consideration for a sale of land is \$100 000 plus GST of \$10 000, the consideration panel in the conveying document can recite either:

- \$100 000 plus GST of \$10 000; or
- \$110 000.

### Conveyance of Land pursuant to a Nominee Contract

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Where a sale contract is executed 'and/or nominee', a Letter of Agency is not required.

Any direction to the vendor as to the true transferee at settlement should be recorded in writing and kept on the relevant RevenueSA Online file for audit purposes. Where this direction is provided by the purchaser under the sale contract, this is often referred to as a 'Nomination' or 'Letter of Nomination'.

Refer to [Revenue Ruling SDA009](#) for further information.

### **Conveyance of Land pursuant to an Assignment of Interest in a Contract**

More than one assignment can arise out of a contract, or the same interest can be assigned more than once.

#### **Examples**

##### Conveyance of Land pursuant to an Assignment of Interest in a Contract

Ann contracts to sell ten separately titled allotments to Bob. Bob then assigns each allotment to ten separate unrelated purchasers.

Stamp duty is payable on **each** assignment and on **each** Transfer or other conveying document. The stamp duty payable on each assignment is calculated on the greater of the consideration paid for the assignment or the full market value of the interest assigned. The total of the considerations on the ten conveying documents should be equal to the contract consideration. Section 67 would **not** be applied to these documents if the Commissioner can be satisfied that each allotment will be used separately and independently of the others, refer to Section 67(2)(a) and the [Stamp Duty Document Guide \(Section 67\)](#) for further information.

Refer to [Revenue Ruling SDA009](#) for further information.

### **Promoter Company**

'Promoters' means the initial subscribers or office bearers of the newly formed company.

A contract may be entered into between a vendor and a promoter of a company and the subsequent conveyance is between the vendor and the newly incorporated company.

An assignment of an interest is **not** required if the purchasers named in the contract are the promoters of the company, which at the time that the contract is entered into is in the process of incorporation, and that company subsequently takes title.

### **Purchase Price Amendment**

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A contract may include as a special condition the right for the parties to amend the purchase price in certain circumstances, for example, early settlement or land subject to survey. The stamp duty is calculated on the amended consideration. If the purchaser agrees to pay the agents sale commission, this is added to the consideration for stamp duty purposes.

### Examples

#### Conveyance of Qualifying Land – Full Interest – Arm’s Length

Jim sells Qualifying land to Ann for \$750 000. Jim is unrelated to Ann and the contract has been negotiated at arm’s length through a land agent.

This is a *bona fide* arm’s length transaction, therefore, pursuant to Section 60A(2), the consideration is accepted as the market value of the land. The stamp duty is calculated on \$750 000 and the relevant reduction applied.

#### Conveyance of Qualifying Land – Full Interest – Arm’s Length

Jim gifts Qualifying Land to his sister Ann with a value of \$750 000

A suitably qualified valuer has advised that the market value of the land is \$750 000.

The value is accepted as the market value of the land.

The stamp duty is calculated on \$750 000 and the relevant reduction applied.

#### Conveyance of Qualifying Land – Fractional Interest – Related Parties

Bob and Helen (vendors) sell a half interest in Qualifying Land to Kate and Tim (purchasers) for \$600 000 via a contract for the sale and purchase of the land. The vendors are related to the purchasers. A suitably qualified valuer has advised that the market value of the interest being transferred is \$650 000.

As the market value is **greater** than the consideration, stamp duty is calculated on the market value of \$650 000 and the relevant reduction applied.

#### Conveyance of Qualifying Land – Fractional Interest – Related Parties

Bob and Helen wish to convey a half interest in Qualifying Land to Kate and Tim. The conveyance is pursuant to a Deed of Gift.

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The market value of the interest being conveyed is \$650 000. The stamp duty is calculated on the market value of \$650 000 and the relevant reduction applied.

**Conveyance of Qualifying Land and Residential Land – cannot be self-determined on RevenueSA Online**

Bob and Helen convey their interest in two Certificate of Titles on one Transfer. One Certificate of Title has a Land Use Code of Residential, the other Certificate of Title has a Land Use Code of Commercial (which is qualifying land).

The total consideration in the contact is \$2 200 000 and this is apportioned \$1 000 000 for the Qualifying Land and \$1 200 000 for the residential land.

Pursuant to Section 67(5), duty is calculated as follows:

Residential Land consideration	\$1 200 000
Qualifying Land consideration	<u>\$1 000 000</u>
Total consideration	\$2 200 000
	(duty is \$114 830)

Section 67(5) duty calculation for residential land is:

$$\frac{1\ 200\ 000}{2\ 200\ 000} \times \frac{114\ 830}{1} = \$62\ 634.55$$

Duty on the residential consideration is \$62 634.55.

Section 67(5) duty calculation for qualifying land is:

$$\frac{1\ 000\ 000}{2\ 200\ 000} \times \frac{114\ 830}{1} = \$52\ 195.45$$

The relevant Stamp Duty is applied:

Date of Contract	Reduction Amount	Stamp Duty Payable
Before 7 December 2015	Nil	\$52 195.45
7 December 2015 – 30 June 2017	\$17 398.48 (1/3)	\$34 796.67
1 July 2017 – 30 June 2018	\$34 796.67 (2/3)	\$17 398.48
From 1 July 2018	\$52 195.45 (full)	nil

This document will need to be **submitted to the Commissioner for assessment** – cannot be self-determined on RevenueSA Online.

**Conveyance of Qualifying Land – land has been improved since contract signed**

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Fred sells Qualifying Land to Barney for \$600 000 via a contract for the sale and purchase of land dated 15 July 2016. The land is improved between the date of the contract and the date of the conveyance by building a concrete driveway, double garage and electronic gates and fencing. The builder has provided a written advice that the improvements have a value of \$50 000. As the market value of the land as at the conveyance date of 15 July 2017 is greater than the contract price, stamp duty is calculated on the market value of \$650 000 (i.e. \$29 580 stamp duty) and a one third stamp duty reduction of \$9860 applies such that the duty payable is \$19 720.

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019  Hyperlinks updated – April 2022
4	November 2022  Added text 'the land has a LUC of 1810 (Hotel), 1820 (Motel) and 1831 (Hotel/Motel community).' under the section 'What types of transactions can I self-determine under this document type?'

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Document Type:	Conveyance of Land
Document Name:	Assignment Land Contract

## Introduction

This Document Guide Note explains how stamp duty is calculated on an assignment of an equitable interest in a contract for the sale and purchase of an interest in [residential land](#) or [primary production land](#) either for consideration or no consideration.

The value of the assignment for stamp duty purposes is, usually at the least, the amount of the deposit paid as at the date of the assignment.

More than one assignment can arise out of a contract, or the same interest can be assigned more than once. Where this occurs, each assignment is to be self-determined separately.

Note: The Transfer should recite the total purchase price as expressed in the contract for sale and purchase of the land, and not a consideration less the amount paid in the assignment of interest in a land contract – refer Section 68(5).

## What documents can I self-determine under this document type?

The document can be in the form of:

- an Agreement that evidences the conveyance of an equitable interest in a contract for the sale and purchase of residential land or primary production land;
- a Deed that evidences the conveyance of an equitable interest in a contract for the sale and purchase of residential land or primary production land; or
- any other document that evidences the conveyance of an equitable interest in a contract for the sale and purchase of residential land or primary production land.

## What types of transactions can I self-determine under this document type?

An assignment of interest in a contract for the sale and purchase of residential land or primary production land is deemed **suitable** for self-determination under this document type where:

- there is a consideration or no consideration passing from the assignee to the assignor.

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The document can be self-determined under this document type regardless of whether:

- the parties are related or unrelated; and/or
- the assignment is for a full interest or a fractional interest.

The following similar transactions cannot be self-determined under this document type:

An assignment of interest in a land contract for qualifying land, refer to the document type:

[Conveyance of Land | Assignment Land Contract – Qualifying Land](#)

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents that assigns the interest in the land contract;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document); and
- copy of the relevant contract for the sale and purchase of the residential land or primary production land

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 2
- Section 60
- Section 60A
- Section 68(5)

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

The assignment is chargeable with *ad valorem* conveyance stamp duty. The stamp duty is charged on either the **consideration** or **value** of the interest being assigned, WHICHEVER IS THE GREATER. Usually, the value of the assignment is, at least, the amount of the deposit paid as at the date of the assignment.

If the transfer is for no consideration, stamp duty is calculated on the **market value**.

The assignment document should state (if applicable) if the assignment consideration includes the amount of the deposit.

Where no deposit is paid and the contract is assigned for consideration, the stamp duty is charged on the consideration using the *ad valorem* conveyance rate of stamp duty.

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If the deposit in the contract for sale and purchase of the land is secured by a bank guarantee and the contract is now being assigned for a consideration, the stamp duty is charged on the consideration.

### For no consideration

Where the deposit in the contract for sale and purchase of the land is secured by a bank guarantee **and** the assignment document is drawn in Agreement or Deed, form and the assignment is for no consideration - the assignment is chargeable on a nominal **value** of \$1. The document is self-determined under these document types.

### Examples

#### Assignment of an interest in a contract for a consideration same as the deposit

Pam contracts to sell residential land to Jim for \$120 000 and a deposit of \$10 000 is paid.

Jim then assigns his interest in the contract to Bob for a consideration of \$10 000.

Stamp duty is calculated on the greater of the value of the deposit or the consideration. With this transaction, the value of the deposit is equal to the consideration of \$10 000 (i.e. \$100 stamp duty), i.e. the contract is being assigned for an amount equal to the deposit. The assignment of interest in the contract is determined under this document type.

At settlement, Bob pays Pam \$110 000 and the Transfer states \$120 000 in the consideration panel as per the contract. Stamp duty is charged on \$120 000 and the document is self-determined under the document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

#### Assignment of an interest in a contract for a consideration greater than the value of the deposit

Megan contracts to sell residential land to John for \$260 000 and a deposit of \$10 000 is paid.

John then assigns his interest in the contract to Fred for a consideration of \$20 000, which includes the deposit of \$10 000

As the consideration paid for the assignment is **greater** than the value of the deposit, *ad valorem* conveyance stamp duty is charged on \$20 000 (i.e. \$280 stamp duty).

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At settlement, Fred pays Megan \$250 000 and the Transfer states \$260 000 in the consideration panel as per the contract. Stamp duty is charged on \$260 000 and the document is self-determined under the document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

### Assignment of an interest in a contract for less than the deposit

Lisa contracts to sell Primary Production Land to Pam for \$85 000 and a deposit of \$8000 is paid.

Pam then assigns her interest in the contract to Tom for \$2000.

Stamp duty is calculated on the value of the deposit, (\$8000). As this is **greater** than the consideration, *ad valorem* conveyance stamp duty is charged on \$8000 (i.e. \$80 stamp duty).

At settlement, Tom pays Lisa \$77 000 and the Transfer states \$85 000 in the consideration panel as per the contract. Stamp duty is charged on \$85 000 and the document is self-determined under the document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

### Assignment of an interest in a contract for no consideration.

Frank contracts to sell residential land to purchaser Michael for \$385 000 and a deposit of \$10 000 is paid.

Michael then assigns his interest in the contract to Tom for no consideration.

Stamp duty is calculated on the value of the deposit, (\$10 000). As this is **greater** than the consideration, *ad valorem* conveyance stamp duty is charged on \$10 000 (i.e. \$100 stamp duty).

At settlement, Tom pays Frank \$375 000 and the Transfer states \$385 000 in the consideration panel as per the contract. Stamp duty is charged on \$385 000 and the document is self-determined under the document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

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### Multiple assignments resulting from the same contract

Ann contracts to sell 10 separately titled residential allotments to Bob for \$1 200 000 and pays a deposit of \$120 000 i.e.10%. Bob then assigns each allotment to 10 separate unrelated purchasers.

- Allotments 1 to 7, consideration is \$120 000 each, assigned for \$12 000 each
- Allotment 8, consideration is \$150 000 assigned for \$20 000
- Allotment 9, consideration is \$80 000, assigned for \$5 000
- Allotment 10, consideration is \$130 000, assigned for \$45 000

Duty is calculated as follows:

- Duty on the assignments for allotments 1-7 is calculated on the consideration of \$12 000 as this is equal to the value of the assigned interest.
- Duty on the assignment for allotment 8 is calculated on the consideration of \$20 000 as this is greater than the assigned value i.e.10% of \$150 000 is \$15 000.
- Duty on the assignment for allotment 9 is calculated on the value of \$8000 i.e. 10% of \$80 000 is \$8000, as this is greater than the consideration.
- Duty on the assignment for allotment 10 is calculated on the consideration of \$45 000 as this is greater than the assigned value i.e.10% of \$130 000 is \$13 000.

Section 67 does **not** apply to either the assignments or the transfers of land, **providing** the Commissioner is satisfied that there is no arrangement or understanding between the assignees/transferees to use any of the allotments together (i.e. this is not considered to be substantially one transaction or one series of transactions).

Note: The value for each assignment is calculated as a proportion of the total deposit paid compared to the consideration paid for the particular allotment.

The amounts recited in the consideration panel of each of the 10 transfers must add up to the contract consideration.

### Series of Assignments resulting from the same contract

Jo contracts to sell residential land to Fred and a deposit of \$10 000 is paid.

Fred assigns his interest in the contract to Dave for a consideration of \$20 000. As the consideration is **greater** than the value, stamp duty is charged on

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\$20 000 using the *ad valorem* conveyance rate of stamp duty (i.e. \$280 stamp duty).

Dave then assigns his interest to Helen for a consideration of \$15 000, *ad valorem* conveyance stamp duty is charged on the consideration of \$15 000 (i.e. \$180 stamp duty).

### Assignment secured by a deposit guarantee

Greg contracts to sell residential land to Mark for \$555 000 and agrees to a deposit of \$55 000. Mark secures this deposit by way of a deposit guarantee.

Mark assigns his interest in the contract to Tracy. This must be self-determined under the document type:

[Conveyance of Land | Assignment Land Contract](#)

As no monetary deposit has been paid, the assignment is chargeable with \$1 stamp duty. Enter a nominal consideration of \$100 or less in RevenueSA Online (but not \$0). The contract is deemed to have a nominal value and cannot have a nil value.

Note: Deposit guarantee is also known as a bank guarantee or similar.

### Assignment of an interest in a contract for no consideration

Pam contracts to sell residential land to Jim for \$120 000 and a deposit of \$10 000 is paid.

Jim then assigns his interest in the contract to Bob for **no** consideration.

Stamp duty is calculated on the value of the deposit (\$10 000) using the *ad valorem* voluntary conveyance rate of stamp duty (i.e. \$100 stamp duty). The assignment of interest in the contract is determined under this document type.

At settlement Bob pays Pam \$110 000 and the Transfer states \$120 000 in the consideration panel as per the contract. Stamp duty is charged on \$120 000 and the document is self-determined under the document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

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### Assignment of a half interest for no consideration

Lisa contracts to sell residential land to Pam for \$85 000 and a deposit of \$8000 is paid.

Pam then assigns a half interest in the contract to Tom for no consideration.

Stamp duty is calculated on the value of half of the deposit (\$4000) using the *ad valorem* voluntary conveyance rate of stamp duty (i.e. \$40 stamp duty).

At settlement Tom pays Lisa \$77 000 and the Transfer states \$85 000 in the consideration panel as per the contract. Stamp duty is charged on \$85 000 and the document is self-determined under the document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

### Multiple assignments resulting from the same contract

Ann contracts to sell 10 separately titled residential allotments to Bob for \$1 200 000 and pays a deposit of \$120 000, i.e. 10%. Bob then assigns each allotment to 10 separate unrelated purchasers for no consideration.

- Allotments 1 to 7, consideration is \$120 000 each, assigned for no consideration
- Allotment 8, consideration is \$150 000 assigned for no consideration
- Allotment 9, consideration is \$80 000, assigned for no consideration
- Allotment 10, consideration is \$130 000, assigned for no consideration

Duty is calculated as follows:

- Duty on the assignments for allotments 1-7 is calculated on \$12 000 as this is the value of the assigned interest, i.e. 10% of \$120 000
- Duty on the assignment for allotment 8 is calculated on \$15 000 as this is the value of the assigned interest, i.e. 10% of \$150 000
- Duty on the assignment for allotment 9 is calculated on \$8000 as this is the value of the assigned interest, i.e. 10% of \$80 000
- Duty on the assignment for allotment 10 is calculated on \$13 000 as this is the value of the assigned interest, i.e. 10% of \$130 000 is \$13 000.

Note: the value of the assigned interests totals \$120 000 which is equivalent to the deposit.

The value for each assignment is calculated as a proportion of the total deposit paid compared to the consideration paid for the particular allotment.

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Section 67 does **not** apply to either the assignments or the transfers of land, **providing** the Commissioner is satisfied that there is no arrangement or understanding between the assignees/transferees to use any of the allotments together (i.e. this is not considered to be substantially one transaction or one series of transactions).

Note: The amounts recited in the consideration panel of each of the 10 transfers must add up to the contract consideration.

**Series of Assignments resulting from the same contract**

Jo contracts to sell Primary Production Land to Fred and a deposit of \$10 000 is paid.

Fred assigns his interest in the contract to Dave for **no** consideration. Stamp duty is payable on the value (\$10 000) using the *ad valorem* voluntary conveyance rate of stamp duty (i.e. \$100 stamp duty).

Dave then assigns his interest to Helen for **no** consideration, *ad valorem* voluntary conveyance stamp duty is charged on the value (\$10 000) (i.e. \$100 stamp duty).

**Version History**

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlinks updated – April 2022

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Document Type:	Conveyance of Land
Document Name:	Assignment Land Contract – Qualifying Land

## Introduction

This Document Guide Note explains how stamp duty is calculated on an assignment of an equitable interest in a contract for the sale and purchase of an interest in [Qualifying Land](#) on or after 7 December 2015 either for consideration or no consideration.

Qualifying Land means land that is being used for any purpose other than:

- land that is taken to be used for residential purposes; and
- land that is taken to be used for primary production.

The value of the assignment for stamp duty purposes is, usually at the least, the amount of the deposit paid as at the date of the assignment.

More than one assignment can arise out of a contract, or the same interest can be assigned more than once. Where this occurs, each assignment is to be self-determined separately.

Note: The Transfer should recite the total purchase price as expressed in the contract for sale and purchase of the land, and not a consideration less the amount paid in the assignment of interest in a land contract – refer [Section 68\(5\)](#).

## What documents can I self-determine under this document type?

The document can be in the form of:

- Agreement that evidences the conveyance of an equitable interest in a contract for the sale and purchase of Qualifying Land;
- Deed that evidences the conveyance of an equitable interest in a contract for the sale and purchase of Qualifying Land; or
- any other document that evidences the conveyance of an equitable interest in a contract for the sale and purchase of Qualifying Land.

## What types of transactions can I self-determine under this document type?

An assignment of interest in a contract for the sale and purchase of Qualifying Land is deemed **suitable** for self-determination under this document type where the assignment is pursuant to a contract for the sale and purchase of the land dated on or after 7 December 2015.

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The document can be self-determined under this document type regardless of whether:

- the parties are related or unrelated; and/or
- the assignment is for a full interest or a fractional interest.
- there is consideration or no consideration passing from the assignee to the assignor.

The following similar transactions cannot be self-determined under this document type:

If the assignment of interest relates to residential land or primary production Land, refer to the document type:

[Conveyance of Land](#) | [Assignment Land Contract](#)

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents that assigns the interest in the land contract;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document); and
- copy of the relevant contract for the sale and purchase of the Qualifying Land.

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 2
- Section 60
- Section 60A
- Section 68(5)
- Section 71(3)

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

The assignment is chargeable with *ad valorem* conveyance stamp duty. The stamp duty is charged on either the **consideration** or **value** of the interest being assigned, WHICHEVER IS THE GREATER. Usually, the value of the assignment is, at least, the amount of the deposit paid as at the date of the assignment.

If the transfer is for no consideration, stamp duty is calculated on the **market value**.

The assignment document should state (if applicable) if the assignment consideration includes the amount of the deposit.

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Where no deposit is paid and the contract is assigned for consideration, the stamp duty is charged on the consideration using the *ad valorem* conveyance rate of stamp duty.

If the deposit in the contract for sale and purchase of the Qualifying Land secured by a bank guarantee **and** the assignment document is drawn in Deed form, and the assignment is for no consideration, the document must be self-determined under this document type.

If the deposit in the contract for sale and purchase of the land is secured by a bank guarantee and the contract is now being assigned for a consideration, the stamp duty is charged on the consideration.

The document is chargeable with *ad valorem* conveyance stamp duty subject to the Qualifying Land stamp duty reduction. The stamp duty is charged on the **consideration** for the assignment to purchase land.

The relevant stamp duty reduction is applied:

Date contracted entered into	Stamp duty Reduction
on or before 6 December 2015	No reduction
Between 7 December 2015 and 30 June 2017	1/3 reduction
Between 1 July 2017 and 30 June 2018	2/3 reduction
From 1 July 2018	Full reduction

Application of the stamp duty reduction is based on the date of the Assignment.

### Examples

#### Assignment of an interest in a contract for a consideration same as the deposit

Pam contracts to sell Qualifying Land to Jim for \$120 000 and a deposit of \$10 000 is paid.

Jim then assigns his interest in the contract to Bob for a consideration of \$10 000.

Stamp duty is calculated on the greater of the value of the deposit or the consideration. With this transaction, the value of the deposit is equal to the consideration of \$10 000 (i.e. \$100 stamp duty), i.e. the contract is being assigned for an amount equal to the deposit. The assignment of interest in the contract is self-determined under this document type and the relevant stamp duty reduction is applied.

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At settlement, Bob pays Pam \$110 000 and the Transfer states \$120 000 in the consideration panel as per the contract. Stamp duty is charged on \$120 000 and the document is self-determined under the document type

[Conveyance of Land | Qualifying Land](#)

### Assignment of an interest in a contract for a consideration greater than the value of the deposit

Megan contracts to sell Qualifying Land to John for \$260 000 and a deposit of \$10 000 is paid.

John then assigns his interest in the contract to Fred for a consideration of \$20 000, which includes the deposit of \$10 000

As the consideration paid for the assignment is **greater** than the value of the deposit, *ad valorem* conveyance stamp duty is charged on \$20 000 and the relevant stamp duty reduction is applied.

At settlement, Fred pays Megan \$250 000 and the Transfer states \$260 000 in the consideration panel as per the contract. Stamp duty is charged on \$260 000 and the document is self-determined under the document type:

[Conveyance of Land | Qualifying Land](#)

### Assignment of an interest in a contract for less than the deposit

Lisa contracts to sell Qualifying Land to Pam for \$85 000 and a deposit of \$8000 is paid.

Pam then assigns her interest in the contract to Tom for \$2000.

Stamp duty is calculated on the value of the deposit, (\$8000). As this is **greater** than the consideration, *ad valorem* conveyance stamp duty is charged on \$8000 and the relevant stamp duty reduction is applied.

At settlement, Tom pays Lisa \$77 000 and the Transfer states \$85 000 in the consideration panel as per the contract. Stamp duty is charged on \$85 000 and the document is self-determined under the document type:

[Conveyance of Land | Qualifying Land](#)

### Assignment of an interest in a contract for no consideration.

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Frank contracts to sell Qualifying Land to Michael for \$385 000 and a deposit of \$10 000 is paid.

Michael then assigns his interest in the contract to Tom for no consideration.

Stamp duty is calculated on the value of the deposit, (\$10 000). As this is **greater** than the consideration, *ad valorem* conveyance stamp duty is charged on \$10 000 and the relevant stamp duty reduction is applied.

At settlement, Tom pays Frank \$375 000 and the Transfer states \$385 000 in the consideration panel as per the contract. Stamp duty is charged on \$385 000 and the document is self-determined under the document type:

[Conveyance of Land | Qualifying Land](#)

### Multiple assignments resulting from the same contract

Ann contracts to sell 10 separately titled Qualifying Land allotments to Bob for \$1 200 000 and pays a deposit of \$120 000 i.e.10%. Bob then assigns each allotment to 10 separate unrelated purchasers.

- Allotments 1 to 7, consideration is \$120 000 each, assigned for \$12 000 each
- Allotment 8, consideration is \$150 000 assigned for \$20 000
- Allotment 9, consideration is \$80 000, assigned for \$5000
- Allotment 10, consideration is \$130 000, assigned for \$45 000

Duty on the assignments for allotments 1-7 is calculated on the consideration of \$12 000 as this is equal to the value of the assigned interest and the relevant stamp duty reduction is applied.

Duty on the assignment for allotment 8 is calculated on the consideration of \$20 000 as this is greater than the assigned value i.e.10% of \$150 000 is \$15 000 and the relevant stamp duty reduction is applied.

Duty on the assignment for allotment 9 is calculated on the value of \$8000 i.e. 10% of \$80 000 is \$8000, as this is greater than the consideration and the relevant stamp duty reduction is applied.

Duty on the assignment for allotment 10 is calculated on the consideration of \$45 000 as this is greater than the assigned value i.e.10% of \$130 000 is \$13 000 and the relevant stamp duty reduction is applied.

Section 67 does **not** apply to either the assignments or the transfers of land, **providing** the Commissioner is satisfied that there is no arrangement or understanding between the assignees/transferees to use any of the allotments

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together (i.e. this is not considered to be substantially one transaction or one series of transactions).

Note: The value for each assignment is calculated as a proportion of the total deposit paid compared to the consideration paid for the particular allotment.

The amounts recited in the consideration panel of each of the 10 transfers must add up to the contract consideration.

### Series of Assignments resulting from the same contract

Jo contracts to sell Qualifying Land to Fred and a deposit of \$10 000 is paid.

Fred assigns his interest in the contract to Dave for a consideration of \$20 000. As the consideration is **greater** than the value, stamp duty is charged on \$20 000 using the *ad valorem* conveyance rate of stamp duty and the relevant stamp duty reduction is applied

Dave then assigns his interest to Helen for a consideration of \$15 000, *ad valorem* conveyance stamp duty is charged on the consideration of \$15 000 and the relevant stamp duty reduction is applied.

### Assignment secured by a deposit guarantee

Greg contracts to sell Qualifying Land to Mark for \$555 000 and agrees to a deposit of \$55 000. Mark secures this deposit by way of a deposit guarantee.

Mark assigns his interest in the contract to Tracy.

As no monetary deposit has been paid, the assignment is chargeable with \$1 stamp duty. Enter a nominal consideration of \$100 or less in RevenueSA Online (but not \$0). The contract is deemed to have a nominal value and cannot have a nil value.

Note: Deposit guarantee is also known as a bank guarantee or similar.

### Assignment of a half interest in a contract

Lisa contracts to sell Qualifying Land to Pam for \$85 000 and a deposit of \$8000 is paid.

Pam then assigns a half interest in the contract to Tom for \$2000.

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Stamp duty is calculated on the value of half of the deposit, (\$8000). As this is greater than the consideration, *ad valorem* conveyance stamp duty is charged on \$4000 and the relevant stamp duty reduction is applied

At settlement, Tom pays Lisa \$77 000 and the Transfer states \$85 000 in the consideration panel as per the contract. Stamp duty is charged on \$85 000 and the document is self-determined under the document type:

[Conveyance of Land | Qualifying Land](#)

### Assignment of an interest in a contract for no consideration

Pam contracts to sell Qualifying Land to Jim for \$120 000 and a deposit of \$10 000 is paid.

Jim then assigns his interest in the contract to Bob for **no** consideration.

Stamp duty is calculated on the value of the deposit (\$10 000) using the *ad valorem* voluntary conveyance rate of stamp duty and the relevant stamp duty reduction is applied. The assignment of interest in the contract is self-determined under this document type.

At settlement Bob pays Pam \$110 000 and the Transfer states \$120 000 in the consideration panel as per the contract. Stamp duty is charged on \$120 000 and the document is self-determined under the document type:

[Conveyance of Land | Qualifying Land](#)

### Assignment of a half interest for no consideration

Lisa contracts to sell land to Pam for \$85 000 and a deposit of \$8000 is paid.

Pam then assigns a half interest in the contract to Tom for **no** consideration.

Stamp duty is calculated on the value of half of the deposit (\$4000) using the *ad valorem* voluntary conveyance rate of stamp duty and the relevant stamp duty reduction is applied.

At settlement Tom and Pam pay Lisa \$77 000 and the Transfer states \$85 000 in the consideration panel as per the contract. Stamp duty is charged on \$85 000 and the document is self-determined under the document type:

[Conveyance of Land | Qualifying Land](#)

### Multiple assignments resulting from the same contract

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Ann contracts to sell 10 separately titled allotments to Bob for \$1 200 000 and pays a deposit of \$120 000, i.e. 10%. Bob then assigns each allotment to 10 separate unrelated purchasers for no consideration.

- Allotments 1 to 7, consideration is \$120 000 each, assigned for no consideration.
- Allotment 8, consideration is \$150 000 assigned for no consideration.
- Allotment 9, consideration is \$80 000, assigned for no consideration.
- Allotment 10, consideration is \$130 000, assigned for no consideration.

Duty is calculated as follows:

- Duty on the assignments for allotments 1-7 is calculated on \$12 000 as this is the value of the assigned interest, i.e. 10% of \$120 000.
- Duty on the assignment for allotment 8 is calculated on \$15 000 as this is the value of the assigned interest, i.e. 10% of \$150 000.
- Duty on the assignment for allotment 9 is calculated on \$8 000 as this is the value of the assigned interest, i.e. 10% of \$80 000.
- Duty on the assignment for allotment 10 is calculated on \$13 000 as this is the value of the assigned interest, i.e. 10% of \$130 000.

Note: the value of the assigned interests totals \$120 000 which is equivalent to the deposit.

The value for each assignment is calculated as a proportion of the total deposit paid compared to the consideration paid for the particular allotment.

Section 67 does **not** apply to either the assignments or the transfers of land, **providing** the Commissioner is satisfied that there is no arrangement or understanding between the assignees/transferees to use any of the allotments together (i.e. this is not considered to be substantially one transaction or one series of transactions).

Note: The amounts recited in the consideration panel of each of the 10 transfers must add up to the contract consideration.

### Series of Assignments resulting from the same contract

Jo contracts to sell land to Fred and a deposit of \$10 000 is paid.

Fred assigns his interest in the contract to Dave for **no** consideration. Stamp duty is payable on the value (\$10 000) using the *ad valorem* voluntary

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conveyance rate of stamp duty and the relevant stamp duty reduction is applied.

Dave then assigns his interest to Helen for **no** consideration, *ad valorem* voluntary conveyance stamp duty is charged on the value (\$10 000) and the relevant stamp duty reduction is applied.

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019
	Hyperlinks updated – April 2022

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Document Type:	Conveyance of Land
Document Name:	Creation of Life Estate

## Introduction

This Document Guide Note explains how stamp duty is calculated on a conveyance of [residential land](#) or [primary production land](#) that is subject to the reservation of a life estate to the transferor. The new transferee is noted on the title to the land, which is subject to the transferor's life estate, and this interest is referred to as a remainder estate.

You will need to indicate whether the land is used as **residential** or **non-residential**. For further advice on this refer to the

[Document Guide](#) Page.

The following similar transactions cannot be self-determined under this document type:

If the transferees are purchasing the land (or a fractional interest in the land) from a **third** party and creating the life estate in the transfer, refer to the document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

## Foreign Ownership Surcharge (FOS)

Foreign persons who acquire an interest in **residential** property in South Australia are required to pay a [Foreign Ownership Surcharge](#) of 7% on the value of the **residential land**.

## What documents can I self-determine under this document type?

The document can be in the form of:

- a LTO Form T1 - Transfer; or
- any other document that evidences the creation of a life estate on residential land or primary production land.

## What types of transactions can I self-determine under this document type?

A conveyance of residential land or primary production land with a reservation of a life estate of the transferor and which creates a remainder estate is deemed **suitable** for self-determination under this document type where:

- the person acquiring the life estate is the registered proprietor of the land immediately prior to the transfer.

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A conveyance of qualifying land that is subject to the reservation of a life estate on it to the transferor, must be **submitted to the Commissioner for assessment**.

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document);
- evidence of the date of birth of the life tenant;
- evidence of the market value of the land as at the date of conveyance;
- a copy of the Actuarial valuation (if applicable); and
- a copy of the contract for sale and purchase (if applicable).

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 60

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

The stamp duty is charged using the *ad valorem* voluntary conveyance rate of stamp duty on either the **consideration or value of the remainder estate** WHICHEVER IS THE GREATER.

If the transfer is for no consideration, stamp duty is calculated on the **value of the remainder estate**.

You will need to obtain evidence of the market value of the land. For example:

- valuation from a suitably qualified valuer; or
- evidence of the current Valuer General's value for the land (e.g. a copy of the relevant SAILIS print-out).

If the transfer conveys a fractional interest in the land then the same rule applies based on the market value of the fractional interest.

A valuation from an Actuary will be accepted as the evidence of the market value of the remainder estate. If no Actuarial valuation exists, the following steps should be taken to calculate the value of the remainder estate:

1. Refer to [Revenue Ruling SDA011](#) to obtain the 'life tenant factor' of the life tenant. You will need to know the date of birth of the life tenant to determine their age as at the date of the transfer. The age, in years, must be rounded to the nearest birthday. For example, a person aged 75 years and 7 months

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would be regarded as 76 years of age, whereas a person aged 75 years and three months would be regarded as 75 years of age.

Where there is more than one life tenant, the 'life tenant factor' used will be that of the youngest life tenant.

2. Multiply the life tenant factor by the market value of the land on which the subject life estate is being created, to calculate the value of the life estate.

Note: a different life tenant factor applies to males and females.

3. Subtract this figure from the market value of the land to calculate the value of the remainder estate.

Note: the life estate plus the remainder estate must equal the total market value of the land being transferred.

## Example

### Reserving a Life Estate and Creating a Remainder Estate

Pam, aged 76 and 7 months, is the sole registered proprietor of residential land valued at \$185 000. Pam has decided to transfer this land to her son, Fred for a consideration of \$80 000 subject to a reservation of a life estate to her.

Referring to [Revenue Ruling SDA011](#) - Pam's life tenant factor is calculated as a female aged 77 years i.e. her life tenant factor is 0.41814.

The value of the life estate is  $\$185\,000 \times 0.41814 = \$77\,355.90$ .

Therefore, the value of the remainder estate is  $\$185\,000 - \$77\,355.90 = \$107\,644.10$ .

The stamp duty is charged on either the consideration or value of the remainder estate, **WHICHEVER IS THE GREATER**. The stamp duty is charged on the value of the remainder estate (\$107 644.10) as this is greater than the consideration (\$80 000), therefore, \$3138 stamp duty applies.

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019
4	April - 2022 added text related to Foreign Ownership Surcharge.  Hyperlinks updated - April 2022

Document Type:

Conveyance of Land

OFFICIAL

Document Name: Easement

## Introduction

This Document Guide Note explains how stamp duty is calculated on the:

- grant of an easement;
- extinguishment of an easement; or
- variation of an easement.

of [residential land](#) or [primary production land](#). The procedure is the same regardless of the form of the easement document, or the nature of the easement. An LTO Form RTC – Application for Deposit of a Plan of Division may include several easements. Each easement transaction is self-determined separately.

Where statutory easements are created by a Deposited Plan and not by a dutiable document, there is no stamp duty liability.

## What documents can I self-determine under this document type?

The document can be in the form of:

- LTO Form RTC – Application for Deposit of a Plan of Division;
- LTO Form TG – Grant of Easement; or
- LTO Form VE – Application for Extinguishment / Variation of Easement.

## What types of transactions can I self-determine under this document type?

An easement is deemed **suitable** for self-determination under this document type where:

- the document grants, extinguishes or varies an easement;
- the land has a LUC of residential or primary production (or any of the [four](#) specific types of vacant land); and
- the Grantor and Grantee are different persons.

These documents can be self-determined regardless of whether or not the parties are related.

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The following similar transactions cannot be self-determined under this document type:

If the easement is over qualifying land – refer to document type:

[Conveyance of Land | Easement - Qualifying Land](#)

If the grantor and the grantee are the same parties, refer to the document type:

[Not Chargeable | Easement – Same Parties, No Consideration](#)

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents; and
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 60

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

The document is chargeable with *ad valorem* conveyance stamp duty on either the **consideration** or **market value** of the interest being conveyed, WHICHEVER IS THE GREATER.

If the transfer is for no consideration, stamp duty is calculated on the **market value**.

If the transaction is *bona fide* arm's length transaction between unrelated parties then pursuant to Section 60A(2) the consideration will be treated as the market value of the land.

### Examples

#### Grant of easement for a consideration

Bill grants an easement to Sue over residential land for a consideration of \$500. This is a *bona fide* arm's length transaction between unrelated parties.

Pursuant to Section 60A(2) the consideration may be accepted as the market value of the property being conveyed (i.e. the easement), and stamp duty is charged at the *ad valorem* conveyance rate on the consideration of \$500 (i.e. \$5 stamp duty).

#### Extinguishment of easement for a consideration

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Sally and Bob have agreed that their easement over Primary Production Land is no longer required. Sally has agreed to pay Bob \$1,000 to extinguish the easement. This is a *bona fide* arm's length transaction between unrelated parties.

Pursuant to Section 60A(2) the consideration may be accepted as the market value of the property being conveyed (i.e. the easement), and stamp duty is charged at the *ad valorem* conveyance rate on the consideration of \$1,000 (i.e. \$10 stamp duty).

### Variation of easement for a consideration

Tom and Ann have agreed to vary the position of their easement over residential land. Tom has agreed to pay Ann \$250 to vary the easement. This is a *bona fide* arm's length transaction between unrelated parties.

Pursuant to Section 60A(2) the consideration may be accepted as the market value of the property being conveyed (i.e. the easement), and stamp duty is charged at the *ad valorem* conveyance rate on the consideration of \$250 (i.e. \$3 stamp duty).

### Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlinks updated - April 2022

OFFICIAL

Document Type:	Conveyance of Land
Document Name:	Easement – Qualifying Land

## Introduction

This Document Guide Note explains how stamp duty is calculated on the:

- grant of an easement;
- extinguishment of an easement; or
- variation of an easement;

on

[Qualifying Land](#) and this is pursuant to a transaction entered into on or after 7 December 2015.

Qualifying Land means land that is being used for any purpose other than:

- land that is taken to be used for residential purposes; and
- land that is taken to be used for primary production.

Stamp duty on an easement on residential land and primary production land (and [four](#) specific types of vacant land) remains unchanged.

The procedure is the same regardless of the form of the easement document, or the nature of the easement. An LTO Form RTC – Application for Deposit of a Plan of Division may transact several easements. Each easement transaction is self-determined separately.

Where statutory easements are created by a Deposited Plan and not by a dutiable document, there is no stamp duty liability.

## What documents can I self-determine under this document type?

The document can be in the form of:

- LTO Form RTC – Application for Deposit of a Plan of Division;
- LTO Form TG – Grant of Easement; or
- LTO Form VE – Application for Extinguishment / Variation of Easement.

## What types of transactions can I self-determine under this document type?

An easement is deemed **suitable** for self-determination under this document type where:

- the document grants, extinguishes or varies an easement;
- the easement is over Qualifying Land;

## OFFICIAL

- the easement is pursuant to a transaction entered into on or after 7 December 2015; and
- the Grantor and Grantee are different persons.

These documents can be self-determined regardless of whether or not the parties are related.

The following similar transactions cannot be self-determined under this document type:

If the easement is over residential land or primary production land, refer to document type:

[Conveyance of Land | Easement](#)

If the grantor and the grantee are the same parties, refer to the document type:

[Not Chargeable | Easement – Same Parties, No Consideration](#)

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents; and
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 60

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

#### For consideration

The document is chargeable with *ad valorem* conveyance stamp duty on either the **consideration** or **market value** of the interest being conveyed, WHICHEVER IS THE GREATER.

If the transfer is for no consideration, stamp duty is calculated on the **market value**.

If the transaction is *bona fide* arm's length transaction between unrelated parties then pursuant to Section 60A(2) the consideration will be treated as the market value of the land.

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The relevant stamp duty reduction is applied:

Date contracted entered into	Stamp duty Reduction
on or before 6 December 2015	No reduction
Between 7 December 2015 and 30 June 2017	1/3 reduction
Between 1 July 2017 and 30 June 2018	2/3 reduction
From 1 July 2018	Full reduction

Application of the stamp duty reduction is based on the date of the Easement document or other conveying document.

## Examples

### Grant of easement for a consideration

Bill grants an easement to Sue over Qualifying Land for a consideration of \$500. This is a *bona fide* arm's length transaction between unrelated parties and was entered into on 5 July 2016.

Pursuant to Section 60A(2) the consideration may be accepted as the market value of the property being conveyed (i.e. the easement), and stamp duty is charged at the *ad valorem* conveyance rate on the consideration of \$500 (i.e. \$5 stamp duty less the relevant Qualifying Land reduction).

### Extinguishment of easement for a consideration

Sally and Bob have agreed that their easement over Qualifying Land is no longer required. Sally has agreed to pay Bob \$1000 to extinguish the easement. This is a *bona fide* arm's length transaction between unrelated parties and was entered into on 4 July 2016.

Pursuant to Section 60A(2) the consideration may be accepted as the market value of the property being conveyed (i.e. the easement), and stamp duty is charged at the *ad valorem* conveyance rate on the consideration of \$1000 (i.e. \$10 stamp duty less the relevant Qualifying Land reduction).

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## Variation of easement for a consideration

Tom and Ann have agreed to vary the position of their easement over Qualifying Land. Tom has agreed to pay Ann \$250 to vary the easement. This is a *bona fide* arm's length transaction between unrelated parties and was entered into on 3 July 2016.

Pursuant to Section 60A(2) the consideration may be accepted as the market value of the property being conveyed (i.e. the easement), and stamp duty is charged at the *ad valorem* conveyance rate on the consideration of \$250 (i.e. \$3 stamp duty less the relevant Qualifying Land reduction).

## EXAMPLE: Grant of easement for no consideration

John grants an easement to Jane over Qualifying Land for no consideration. The parties are unrelated and the market value of the easement is \$1250. The transaction was entered into on 5 July 2016.

Pursuant to Section 71(1) a value of \$1250 has been declared as the market value of the easement in the document.

Stamp duty is charged at the *ad valorem* voluntary conveyance rate on the market value of \$1250 (i.e. \$13 stamp duty less the relevant Qualifying Land reduction).

## Extinguishment of easement for no consideration

Tim and Lisa have agreed that their easement is no longer required and have agreed to extinguish the easement for no consideration. The parties are unrelated and the market value of the easement is \$700. The transaction was entered into on 4 July 2016.

Pursuant to Section 71(1), a value of \$700 has been declared as the market value of the easement in the document.

Stamp duty is charged at the *ad valorem* voluntary conveyance rate on the market value of \$700 (i.e. \$7 stamp duty less the Qualifying Land reduction).

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## Variation of an existing easement for no consideration

Fred and Kate have agreed to vary the position of their existing easement for no consideration. Fred and Kate are unrelated and the market value of the easement is \$450.

The transaction was entered into on 3 July 2016.

Pursuant to Section 71(1), a value of \$450 has been declared as the market value of the easement in the document.

Stamp duty is charged at the *ad valorem* voluntary conveyance rate on the market value of \$450 (i.e. \$5 stamp duty less the Qualifying Land reduction).

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019
	Hyperlinks updated - April 2022

OFFICIAL

Document Type:	Conveyance of Land
Document Name:	Ex-Service Persons Concession

## Introduction

This Document Guide Note explains how stamp duty is calculated on a conveyance of [residential land](#) to an ex-service person pursuant to General Exemption 23 of Schedule 2.

General Exemption 23 of Schedule 2 provides an exemption from stamp duty by way of deduction of a sum to the maximum of \$2400 from the consideration/value on a conveyance of land, vacant or improved, on which the transferee resides or intends to reside. To be eligible for the exemption the transferee must:

- be a 'prescribed person' (described below); and
- have never received the benefit of the exemption on a conveyance of land before.

General Exemption 23 of Schedule 2 provides a definition for a 'prescribed person'.

To be eligible for this exemption the 'prescribed person' must have served in at least one of the following services:

- Naval;
- Military; or
- Air Force;

OF THE

- Commonwealth;
- United Kingdom; or
- any part of Her Majesty's dominions;

AND must have served in one of the following war zones:

1. World War II between 3 September 1939 and 31 December 1945.
2. Korea between 25 June 1950 and 25 November 1960.
3. Malaya between June 1948 and November 1960.
4. Malaysia between 16 September 1963 and 30 September 1967.
5. Vietnam (southern zone only) between 31 July 1962 to 23 December 1973 (i.e. Australia ceased involvement in the war on 23 December 1973).

The exemption applies regardless of whether the person is still serving at the time of claiming the exemption.

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A 'prescribed person' includes a widow of a deceased person who served as described above.

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

The Treasurer has approved, on a case by case basis, the provision of *ex gratia* relief from stamp duty in line with this exemption for recipients of the Australian Active Service Medal 1945 to 1975 and/or the Australian Active Service Medal, who are otherwise entitled to the exemption other than not having been on active service in a proclaimed area or operation.

For further information refer to [Revenue Ruling SDA006](#).

### What documents can I self-determine under this document type?

The document can be in the form of:

- a LTO Form T1 - Transfer.

### What types of transactions can I self-determine under this document type?

A conveyance of land is deemed **suitable** for self-determination under this document type where:

- the transferee is a 'prescribed person' as defined in the *Stamp Duties Act 1923* under Schedule 2, General Exemption 23; and
- the prescribed person has **never** previously received the benefit of the exemption on a conveyance of land (vacant or improved).

The document can be self-determined under this heading regardless as to whether:

- the document conveys a full or fractional interest in the land;
- a consideration is passing between the parties; and/or
- the parties to the transaction are related or unrelated.

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document);
- evidence of service of the 'prescribed person' (or their widow) e.g. pay book, discharge papers etc.;
- a copy of the contract for sale and purchase (if applicable); and

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- evidence of the market value of the land as at the date of conveyance (where the parties are related or the transfer conveys a fractional interest).

**What Section(s) of the *Stamp Duties Act 1923* applies?**

- Schedule 2, General Exemption 23.

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

The stamp duty is calculated using the *ad valorem* conveyance rate of stamp duty on the **greater** of the:

- **consideration** minus \$2400; or
- **market value** minus \$2400.

RevenueSA Online requires you to enter the **consideration** or the **market value**, WHICHEVER IS THE GREATER. RevenueSA Online will automatically deduct the exemption when calculating the stamp duty.

If there is a dispute regarding the market value of the land for stamp duty purposes, the document must be **submitted to the Commissioner for assessment** with full details as to why the value is being disputed.

**Example**

Conveyance of land to an eligible ex-service person
<p>Max served in the Southern Zone of the Vietnam war for the period 1 August 1962 to 31 July 1963. He has never received the benefit of the exemption before and is now claiming the exemption on the purchase of a house at Plympton for \$250 000 in which he will reside.</p> <p>All of the criteria pursuant to Schedule 2, General Exemption 23 have been met, Max is entitled to the active ex-service person's exemption.</p> <p>Assuming the consideration represents the market value, the stamp duty would be calculated as follows:</p> <p>Consideration or Market value - \$2400 = Amount on which stamp duty is calculated</p> <p>\$250 000 - \$2400 = \$247 600</p> <p>The stamp duty will be charged on \$247 600 (i.e. \$8853 stamp duty).</p> <p>Note: RevenueSA Online will require you to enter \$250 000 in the 'consideration/value' field.</p>

**Version History**

Version No.	Release Date
1	May 2018

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2	November 2018
3	July 2019 Hyperlinks updated – April 2022

OFFICIAL

Document Type:	Conveyance of Land
Document Name:	Lease Premium

## Introduction

This Document Guide Note explains how stamp duty is calculated on a lease premium in respect of a lease over [residential land](#) or [primary production land](#) as part of a lease where there is a consideration passing between the parties.

The lease premium will be in addition to the rental specified in the lease and is usually a 'one off' payment payable by the lessee to the lessor.

## What documents can I self-determine under this document type?

The document can be in the form of:

- a lease; or
- any document evidencing or acknowledging the lease premium.

## What types of transactions can I self-determine under this document type?

A lease premium is deemed **suitable** for self-determination under this document type where:

- there is a consideration passing between the parties; and
- the lease is for residential land or primary production land.

The document can be self-determined under this heading where the:

- parties are related or unrelated.

## What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents; and
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

## What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 64
- Schedule 2, Conveyance on Sale

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## What stamp duty is payable on this document?

The document is chargeable with *ad valorem* conveyance stamp duty. The stamp duty is charged on the **consideration** for the lease premium.

### Example

#### Premium on a lease

ABC Pty Ltd has entered into a lease to rent a residential home. In addition to the annual rental specified in the lease, ABC Pty Ltd are required to pay a premium of \$100 000.

As the lease document includes a separate consideration for the premium, this is chargeable with *ad valorem* duty and self-determined under this document type.

The premium is liable to stamp duty on the consideration of \$100 000, i.e. duty of \$2830.

### Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlinks updated – April 2022

OFFICIAL

Document Type:	Conveyance of Land
Document Name:	Lease Premium – Qualifying Land

## Introduction

This Document Guide Note explains how stamp duty is calculated on a lease premium in respect of a lease over [Qualifying Land](#) on or after 7 December 2015 as part of a lease where there is a consideration passing between the parties.

Qualifying Land means land that is being used for any purpose other than:

- land that is taken to be used for residential purposes; and
- land that is taken to be used for primary production.

The lease premium will be in addition to the rental specified in the lease and is usually a 'one off' payment payable by the lessee to the lessor.

## What documents can I self-determine under this document type?

The document can be in the form of:

- a lease; or
- any document evidencing or acknowledging the lease premium.

## What types of transactions can I self-determine under this document type?

A lease premium is deemed **suitable** for self-determination under this document type where:

- there is a consideration passing between the parties; and
- the lease premium is for Qualifying Land.

The document can be self-determined under this heading where the:

- parties are related or unrelated.

## What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents; and
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

## What Section(s) of the *Stamp Duties Act 1923* applies?

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- Section 2
- Section 64
- Schedule 2, Conveyance on Sale

## What stamp duty is payable on this document?

The document is chargeable with *ad valorem* conveyance stamp duty. The stamp duty is charged on the **consideration** for the lease premium.

## Qualifying Land

The relevant stamp duty reduction is applied:

Date contracted entered into	Stamp duty Reduction
on or before 6 December 2015	No reduction
Between 7 December 2015 and 30 June 2017	1/3 reduction
Between 1 July 2017 and 30 June 2018	2/3 reduction
From 1 July 2018	Full reduction

Application of the stamp duty reduction is based on the date of the Lease. Examples

Premium on a lease
<p>ABC Pty Ltd has entered into a lease to rent a shop located in a busy shopping centre. In addition to the annual rental specified in the lease, ABC Pty Ltd are required to pay a premium of \$100 000.</p> <p>As the lease document includes a separate consideration for the premium, this is chargeable with <i>ad valorem</i> duty and self-determined under this document type.</p> <p>The premium is liable to stamp duty on the consideration of \$100 000, and the relevant reduction is applied.</p>

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## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlinks updated – April 2022

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Document Type:	Conveyance of Land
Document Name:	Off the Plan Concession

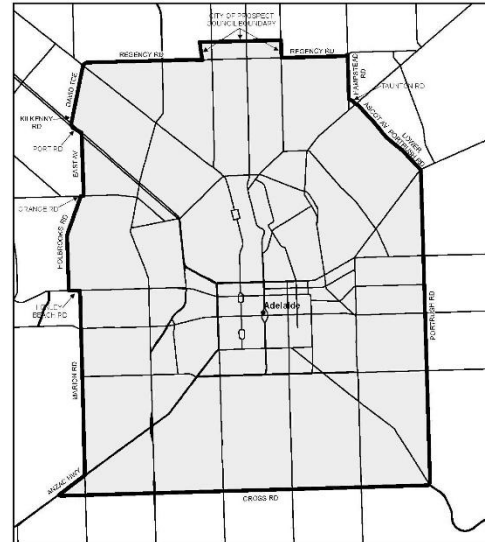
## Introduction

This Document Guide Note explains how stamp duty is calculated on the transfer of land for which the following criteria for the Off-the-Plan Concession are satisfied:

- the contract for the purchase of the apartment is a qualifying Off-the-Plan contract entered into between 31 May 2012 and 27 October 2013;
- the apartment is located within the area of the Corporation of the City of Adelaide; or within the area known as the Bowden Village (as identified by the Treasurer by notice in the Gazette) or within the area known as 45 Park, Gilberton and comprised in CT 5114/927 or CT 5114/955 (OPC); and
- the apartment is a self-contained residence situated in a multi-storey residential development, not a townhouse;

OR

- the contract for the purchase of the apartment is a qualifying Off-the-Plan contract entered into between 28 October 2013 and 30 June 2018;
- the apartment is a self-contained residence situated in a multi storey residential development, not a townhouse; and
- the land is within, or contiguous to, the area represented by the map shown below (OPC).



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OR

If the contract for the purchase of the apartment is a qualifying Off-the-Plan contract entered into between 20 June 2016 and 30 June 2018 and;

- the apartment is a self-contained residence situated in a multi storey residential development, not a townhouse; and
- the land is within South Australia, but outside the area referred to on the map shown above (OPO);
- then the Transfer is self-determined under this RevenueSA Online document type.

You will need to indicate as either OPO or OPC in the relevant tick box.

### Foreign Ownership Surcharge (FOS)

Foreign persons who acquire an interest in residential property in South Australia are required to pay a [Foreign Ownership Surcharge](#) of 7% on the value of the residential land.

For a contract entered into between 22 June 2017 and 30 June 2018, the concession does not apply to a purchase by a foreign purchaser.

Application for Stamp Duty Concession pursuant to a contract for sale and purchase of an apartment dated from 1 July 2017 must be submitted to RevenueSA for assessment.

A qualifying Off-the-Plan contract means a contract for the purchase of an apartment entered into between 31 May 2012 and 30 June 2018 (both dates inclusive) where, at the time the contract is entered into, the building in which the apartment is, or is to be, situated:

- is a new building that is yet to be constructed;
- is a new building for which construction has commenced and where the Commissioner is satisfied that the work has not been substantially completed: or
- is an existing building where the Commissioner is satisfied that the building is to be substantially refurbished and that refurbishment:
  - is yet to be commenced; or
  - has commenced but the Commissioner is satisfied that the work has not been substantially completed.

An apartment means a self-contained residence that is, or is to be, situated in a multi storey residential development, but does not include a townhouse.

A multi storey residential development means a building of 2 or more storeys containing 2 or more independent residential premises.

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A townhouse means a dwelling consisting of 2 or more storeys where the building (which may be a building joined to another building or buildings) constituting the dwelling occupies a site that is held exclusively with that building.

Owners need not be natural persons or intend to live in the apartment. An apartment purchased as an investment is eligible for the concession.

One concession applies for each apartment sale. The concession is not based on the number of purchasers of an apartment.

The concession can apply in conjunction with the First Home Owner Grant and the Pre Construction Grant.

### **What documents can I self-determine under this document type?**

The document can be in the form of:

- LTO form T1 –Transfer

### **What types of transactions can I self-determine under this document type?**

A conveyance of land is deemed suitable for self-determination under this document type where:

- the transaction satisfies the Off-the-Plan concession criteria.

The document can be self-determined under this document type if the parties are related or unrelated.

If the Transfer is for more than one apartment then this Transfer must be submitted to RevenueSA for opinion assessment.

### **What evidence do I need to retain for audit purposes?**

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- a copy of the contract for sale and purchase of the apartment;
- a copy of the Assignment of Interest in the Contract (if applicable);
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document);
- evidence of the market value of the land if the parties are related; and
- the completed 'Application for Stamp Duty Concession on the Purchase of an Off-the-Plan Apartment' form.

### **What Section(s) of the Stamp Duties Act 1923 applies?**

- [Section 71DB](#)

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- [Information Circular No: 48](#)
- [Information Circular No: 65](#)
- [Information Circular No: 68](#)
- [Information Circular No. 89](#)

## What stamp duty is payable on this document?

### Contracts entered into between 31 May 2012 and 30 June 2014

The stamp duty is calculated using the *ad valorem* conveyance rate of stamp duty on the greater of the consideration or market value. Section 71DB(4) provides that the relevant date for determining market value is the date of the contract. The market value should be entered into RevenueSA Online which will then calculate the duty payable.

No duty will be payable in respect of a qualifying contract for the purchase of an apartment with a market value of \$500 000 or less.

Where the qualifying contract is for the purchase of an apartment with a market value of more than \$500 000, the duty payable will be the duty that would otherwise be payable on the market value less \$21 330. See example below.

If the transaction is a *bone fide* arm's length transaction between unrelated parties then pursuant to Section 71DB(4) the consideration may be treated as the market value of the apartment.

If the parties are related or the transaction is not at arm's length, you will need to obtain evidence of market value of the land. For example:

- a valuation from a suitably qualified valuer; or
- evidence of the current Valuer General's value for the land (e.g. a copy of the relevant SAILIS print-out).

#### Example

A purchaser entered into an Off-the-Plan contract on 1 June 2012 to purchase an apartment in the area of the Corporation of the City of Adelaide for a purchase price of \$700 000. The parties are unrelated and are contracting at arm's length. A Transfer and an 'Application for Stamp Duty Concession on the Purchase of an Off-the-Plan Apartment' form has been executed by the parties.

The transaction satisfies the criteria for the Off-the-Plan concession. Stamp duty is calculated as follows:

Stamp duty payable on \$700 000	\$32 330
Less maximum off-the plan concession	<u>\$21 330</u>

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Stamp duty payable	\$11 000
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Note: LTO fees are calculated on the consideration recited in the Transfer of \$700 000.

### Contracts entered into between 1 July 2014 and 30 June 2018

A partial stamp duty concession is available for an Off-the-Plan apartments purchased pursuant to qualifying Off-the-Plan contracts entered into between 1 July 2014 and 30 June 2018 (both dates inclusive) based on the stage of completion of the apartment.

You will need to indicate the stage completion on the 'Application for Stamp Duty Concession on the Purchase of an Off-the-Plan Apartment' form and select the appropriate stage on the RevenueSA Online screen, those stages being:

#### Stage 1

No work has been commenced

#### Stage 2

Apartment floor slab and external walls complete

#### Stage 3

Apartment internal wall frames, first fix plumbing and electrical complete

#### Stage 4

Apartment wall and ceiling linings complete

#### Stage 5

Apartment joinery, tiling and second fix carpentry complete

#### Stage 6

Practical completion of apartment ready for occupation

### Market Value \$500 000 or less

For qualifying Off-the-Plan contracts with a market value of \$500 000 or less, stamp duty will be payable on the dutiable value as defined. The dutiable value will vary depending on the stage of completion of the residential development.

The deemed unimproved land value of an apartment is set by the *Stamp Duties Act 1923* at 35% of the market value of the apartment, with the value of construction to reflect the nature of works already performed.

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In these cases the duty will be calculated under the following formula:

- **$DV = (MV \times 0.35) + (MV \times 0.65 \times C)$**

Where:

**DV** = The dutiable value

**MV** = The market value

**C** = The percentage that represents the stage at which the construction or refurbishment of the multi-storey residential development in which the relevant apartment is (or is to be) situated has reached at the relevant contract date, expressed as a percentage of completion of the work, those stages being:

Stage 1	Stage 2	Stage 3	Stage 4	Stage 5	Stage 6
0%	20%	40%	60%	80%	100%

Example	
Apartment purchased for \$450 000.	
Construction of the multi-storey apartment is 40% complete.	
DV	= (\$450 000 x 0.35) + (\$450 000 x 0.65 x 0.4)
	= (\$157 500) + (\$117 000)
	= \$274 500
Stamp duty applicable is \$10 118.75	

**Market Value Over \$500 000**

- Where the market value of the apartment exceeds \$500 000, the duty chargeable will be the normal *ad valorem* duty payable under the *Stamp Duties Act 1923* at the date of sale, reduced by an amount determined according to the stage at which the construction or refurbishment of the

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multi-storey residential development in which the relevant apartment is (or is to be) situated has reached at the relevant contract date.

- The amounts by which duty will be reduced at each stage are as follows:

Stage 1	Stage 2	Stage 3	Stage 4	Stage 5	Stage 6
\$15 500	\$12 800	\$9750	\$6500	\$3250	\$0

Example		
Apartment purchased for \$600 000.		
Construction of the multi-storey apartment is 20% complete at the date of contract.		
Stamp duty on \$600 000	=	\$26 830
Less duty reduction for stage 2	=	<u>\$12 800</u>
Stamp duty payable is		\$14 030

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019
4	April - 2022 updated text related to Foreign Ownership Surcharge.  Hyperlinks updated - April 2022

OFFICIAL

Document Type:	Conveyance of Land
Document Name:	Option to Purchase

## Introduction

This Document Guide Note explains how stamp duty is calculated on an option to purchase [residential land](#) or [primary production land](#) where a consideration is paid for the option.

### Foreign Ownership Surcharge (FOS)

Foreign persons who acquire an interest in residential property in South Australia are required to pay a [Foreign Ownership Surcharge](#) of 7% on the value of the residential land.

### What documents can I self-determine under this document type?

The document can be in the form of:

- an agreement; or
- any document evidencing or acknowledging the option to purchase land.

### What types of transactions can I self-determine under this document type?

An option to purchase residential land and primary production land is deemed **suitable** for self-determination under this document type where:

- there is a consideration passing between the parties.

The document can be self-determined under this heading where the:

- parties are related or unrelated.

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents; and
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 2
- Schedule 2, Conveyance on Sale

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

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The document is chargeable with *ad valorem* conveyance stamp duty. The stamp duty is charged on the **consideration** for the option to purchase the land.

Foreign persons who acquire an interest in residential property in South Australia are required to pay a [Foreign Ownership Surcharge](#) of 7% on the value of the residential land.

### Example

#### Option to Purchase Land

PMQ Pty Ltd has entered into an Option Agreement with the owner of the land to have the first option to purchase certain residential land during the next 5 years. PMQ Pty Ltd has paid an option fee of \$10 000 to the land owner.

The Option Agreement is liable to stamp duty based on the consideration of \$10 000, i.e. duty of \$100.

### Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlinks updated - April 2022

OFFICIAL

Document Type:	Conveyance of Land
Document Name:	Option to Purchase – Qualifying Land

## Introduction

This Document Guide Note explains how stamp duty is calculated on an option to purchase [Qualifying Land](#) on or after 7 December 2015 where a consideration is paid for the option.

Qualifying Land means land that is being used for any purpose other than:

- land that is taken to be used for residential purposes; and
- land that is taken to be used for primary production.

## What documents can I self-determine under this document type?

The document can be in the form of:

- an agreement; or
- any document evidencing or acknowledging the option to purchase Qualifying Land.

## What types of transactions can I self-determine under this document type?

An option to purchase Qualifying Land is deemed **suitable** for self-determination under this document type where:

- there is a consideration passing between the parties.

The document can be self-determined under this heading where the:

- parties are related or unrelated.

*The following similar transactions cannot be self-determined under this document type:*

If the option to purchase relates to residential land or primary production land, refer to the document type:

[Conveyance of Land](#) | [Option to Purchase Land](#)

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## What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents; and
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

## What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 2
- Schedule 2, Conveyance on Sale

## What stamp duty is payable on this document?

The document is chargeable with *ad valorem* conveyance stamp duty. The stamp duty is charged on the **consideration** for the option to purchase the land.

The relevant stamp duty reduction is applied:

Date contracted entered into	Stamp duty Reduction
on or before 6 December 2015	No reduction
Between 7 December 2015 and 30 June 2017	1/3 reduction
Between 1 July 2017 and 30 June 2018	2/3 reduction
From 1 July 2018	Full reduction

Application of the stamp duty reduction is based on the date of the Option document.

## Example

Option to Purchase Land
<p>PMQ Pty Ltd has entered into an Option Agreement dated 1 February 2016 with the owner of the land to have the first option to purchase certain Qualifying Land during the next 5 years. PMQ Pty Ltd has paid an option fee of \$10 000 to the land owner.</p> <p>The Option Agreement is liable to stamp duty based on the consideration of \$10 000, i.e. duty of \$100 and a one third reduction of \$33.33 applies such that duty payable is \$66.67.</p>

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## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlinks updated – April 2022

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Document Type:	Conveyance of Land
Document Name:	Road Closure

## Introduction

This Document Guide Note explains how stamp duty is calculated on a document that effects the closure of a road or a portion of a road where the land is predominantly used for residential or primary production purposes.

What documents can I self-determine under this document type?

- The document is usually titled 'Application for Document of Title under the *Roads (Opening and Closing) Act 1991*';
- RTC; and
- RTU.

## What types of transactions can I self-determine under this document type?

A road closure is deemed **suitable** for self-determination under this document type where the land which is subject of the Road Closure is predominantly used for residential or primary production purposes.

The document can be self-determined on RevenueSA Online regardless of whether the parties are related or unrelated.

The land in which the road or a portion of the road will merge with is not a determinative factor as to whether stamp duty will apply or not.

*The following similar transactions cannot be self-determined under this document type:*

If the land the subject of the Road Closure is classed as Qualifying Land, the document must be self-determined under the document type:

[Conveyance of Land | Road Closure – Qualifying Land](#)

If the road closure document effects the closure of a road or a portion of a road and the vesting of that land is **between the same parties** the document must be self-determined under the document type:

[Not Chargeable | Road Closure - Same Parties, No Consideration](#)

## What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

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- a copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document);
- a copy of the contract for sale and purchase of the land (if applicable); and
- evidence of the market value of the interest being conveyed (where the parties are related).

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 60
- Section 60A(2)
- Section 71(1)

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

The document is chargeable with the *ad valorem* conveyance rate of stamp duty. The stamp duty is calculated on either the **consideration** or **market value** of the interest being conveyed, WHICHEVER IS THE GREATER.

If the transfer is for no consideration, stamp duty is calculated on the **market value**.

If the transaction is *bona fide* arm's length transaction between unrelated parties then pursuant to Section 60A(2) the consideration will be treated as the market value of the land.

### For consideration

Where a fractional interest is conveyed, the parties are related or the transaction is not at 'arm's length' you will need to obtain evidence of the market value of the land. For example:

- valuation from a suitably qualified valuer; or
- evidence of the current Valuer-General's value for the land (e.g. a copy of the relevant SAILIS print-out).

Where there is a dispute regarding the market value of the property for stamp duty purposes, the document must be **submitted to the Commissioner for assessment** with full details as to why the value is disputed.

### For no consideration

Where there is a dispute regarding the market value of the property for stamp duty purposes, the document must be **submitted to the Commissioner for assessment** with full details as to why the value is disputed.

Pursuant to Section 71(1), the market value of the interest being conveyed must be declared in the document.

## Examples

### Road Closure – for consideration

The ABC Council has executed a road closure transfer to Bob for a consideration of \$2,000. The land where the road is situated is used predominantly for primary production purposes.

This is an arm's length transaction between unrelated parties.

Pursuant to Section 60A(2) the consideration is accepted as the market value of the property, and stamp duty is charged at the *ad valorem* conveyance rate on the consideration of \$2,000 (i.e. \$20 stamp duty).

### Road Closure – for no consideration

The XYZ Council has executed a road closure transfer to Jamie for no consideration. This land is predominantly used for primary production purposes.

The market value of the property is \$2,500.

Pursuant to Section 71(1), a value of \$2,500 has been declared as the market value of the property.

Stamp duty is charged at the *ad valorem* voluntary conveyance rate on the market value of \$2,500 (i.e. \$25 stamp duty).

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlinks updated – April 2022
4	August 2023

OFFICIAL

Document Type:	Conveyance of Land
Document Name:	Road Closure – Qualifying Land

## Introduction

This Document Guide Note explains how stamp duty is calculated on a document that effects the closure of a road or a portion of a road and the transfer of that land (which is Qualifying Land) to another party to merge with the transferee's land.

Qualifying Land means land that is being used for any purpose other than:

- land that is taken to be used for residential purposes; and
- land that is taken to be used for primary production.

## What documents can I self-determine under this document type?

- The document is usually titled 'Application for Document of Title under the *Roads (Opening and Closing) Act 1991*'
- RTC; and
- RTU

## What types of transactions can I self-determine under this document type?

A road closure is deemed **suitable** for self-determination under this document type where the land the subject of the Road Closure is classed as Qualifying Land.

The land in which the road or a portion of the road will merge with is not a determinative factor as to whether stamp duty will apply or not.

The document can be self-determined on RevenueSA Online regardless of whether the parties are related or unrelated.

The following similar transactions cannot be self-determined under this document type:

If the land the subject of the Road Closure is being transferred for consideration and where the land is predominantly used for residential or primary production purposes, the document must be self-determined under the document type:

[Conveyance of Land | Road Closure](#)

If the road closure document effects the closure of a road or a portion of a road and the vesting of that land is **between the same parties** the document must be self-determined under the document type:

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[Not Chargeable | Road Closure - Same Parties, No Consideration](#)

## What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document); and
- a copy of the contract for sale and purchase of the land (if applicable)

## What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 60
- Section 60A(2)
- Section 71(1)
- Section 71DC

## What stamp duty is payable on this document?

As the land is classified as Qualifying Land there will be no stamp duty payable.

### Examples

#### Road Closure – for consideration

The ABC Council has executed a road closure transfer to Bob for a consideration of \$2,000 pursuant to a contract entered into by both parties. The land is classified as Qualifying Land.

As the land is predominantly used for Qualifying Land, no stamp duty is payable.

#### Road Closure – for no consideration

The XYZ Council has executed a road closure transfer to Jamie for no consideration and the land is classified as Qualifying Land.

As the land is classed as Qualifying Land, no stamp duty is payable.

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlinks updated – April 2022

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Document Type:	Conveyance of Land
Document Name:	Surrender of Lease – Lessor Pays

## Introduction

This Document Guide Note explains how stamp duty is calculated on a surrender of lease over [residential land](#) or [primary production land](#) where the lessor pays a consideration.

A lease of land may be surrendered before its expiry term. Where the lease is surrendered for a consideration which is **paid by the lessor to the lessee** the document is chargeable with *ad valorem* conveyance duty. It is irrelevant whether the lease is registered or unregistered.

This document is charged as a conveyance because it effects a conveyance of the remaining leasehold interest.

The document will state a consideration, however, it may not state that the lessor pays the consideration, or it may be silent as to who pays the consideration. It is preferable that the consideration panel of the document states '\$X paid by the lessor' or '\$X paid by the Lessee'.

## What documents can I self-determine under this document type?

The document can be in the form of:

- Deed or Agreement which surrenders an interest in a lease; or
- LTO Form S1 – Surrender of Lease.

## What types of transactions can I self-determine under this document type?

A surrender of lease of residential land or primary production land is deemed **suitable** for self-determination under this document type where:

- the LESSOR pays a consideration to the Lessee;
- the consideration is stated in the document; and
- the document is a LTO Form S1 – Surrender of Lease; or
- the document is in Agreement or Deed form and there is no LTO Form S1 – Surrender of Lease evidencing the surrender.

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The following similar transactions cannot be self-determined under this document type:

A surrender of lease of land where the **lessee pays** the consideration, refer to the document type:

[Conveyance of Land | Not Chargeable | Surrender of Lease - Lessee Pays](#)

A surrender of lease of land for **no consideration**, refer to the document type:

[Conveyance of Land | Not Chargeable | Surrender of Lease - No Consideration](#)

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document); and
- a copy of any related documents.

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 60

### Examples

#### Surrender of Lease where Lessor pays Consideration

The Landlord (lessor) leases residential Land to the Tenant (lessee).

The Landlord (lessor) plans to demolish the building and wants the tenant to move out. The lease runs for another five years and the parties agree that Landlord (lessor) will pay the Tenant (lessee) \$50 000 to surrender the lease.

An LTO Form S1 - Surrender of Lease, stating a consideration of \$50 000, is the only document executed. This document is self-determined under this document type on a consideration of \$50 000.

### Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlinks updated – April 2022

OFFICIAL

Document Type:	Conveyance of Land
Document Name:	Surrender of Lease – Lessor Pays – Qualifying Land

## Introduction

This Document Guide Note explains how stamp duty is calculated on a surrender of lease of land over Qualifying Land on or after 7 December 2015 where the lessor pays a consideration.

Qualifying Land means land that is being used for any purpose other than:

- land that is taken to be used for residential purposes; and
- land that is taken to be used for primary production.

A lease of land may be surrendered before its expiry term. Where the lease is surrendered for a consideration which is **paid by the lessor to the lessee** the document is chargeable with *ad valorem* conveyance duty. It is irrelevant whether the lease is registered or unregistered.

This document is charged as a conveyance because it effects a conveyance of the remaining leasehold interest.

The document will state a consideration, however, it may not state that the lessor pays the consideration, or it may be silent as to who pays the consideration. It is preferable that the consideration panel of the document states '\$X paid by the lessor' or '\$X paid by the Lessee'.

## What documents can I self-determine under this document type?

The document can be in the form of:

- Deed or Agreement which surrenders an interest in a lease; or
- LTO Form S1 – Surrender of Lease.

## What types of transactions can I self-determine under this document type?

A surrender of lease of Qualifying Land is deemed **suitable** for self-determination under this document type where:

- the LESSOR pays a consideration to the Lessee;
- the consideration is stated in the document; and
- the document is a LTO Form S1 – Surrender of Lease; or
- the document is in Agreement or Deed form and there is no LTO Form S1 – Surrender of Lease evidencing the surrender.

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The following similar transactions cannot be self-determined under this document type:

A surrender of lease of land where the lessee pays the consideration, refer to the document type:

[Conveyance of Land | Not Chargeable | Surrender of Lease - Lessee Pays](#)

A surrender of lease of land for no consideration, refer to the document type:

[Conveyance of Land | Not Chargeable | Surrender of Lease - No Consideration](#)

If the surrender of lease relates to residential land or primary production land, refer to the document type:

[Conveyance of Land | Surrender of Lease - Lessor Pays](#)

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document); and
- a copy of any related documents.

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 60

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

The document is chargeable with *ad valorem* conveyance stamp duty.

If there is an LTO form S1- Surrender of Lease **and** an Agreement evidencing the surrender of lease, then *ad valorem* conveyance stamp duty is charged on the LTO form S1 – Surrender of Lease and the document is self-determined under these document types and the Agreement is self-determined under the document type:

[Exemption | Agreement](#)

If there is an LTO form S1- Surrender of Lease **and** a Deed evidencing the surrender of lease, then *ad valorem* conveyance stamp duty is charged on the LTO form S1- Surrender of Lease and the document self-determined under these document types and the Deed is self-determined under the document type:

[Exemptions | Deed](#)

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If the Surrender of Lease is in Deed form (and there is no LTO form S1 – Surrender of Lease) the document is chargeable with *ad valorem* conveyance stamp duty and the document is self-determined under these document types.

The relevant stamp duty reduction is applied:

Date contracted entered into	Stamp duty Reduction
on or before 6 December 2015	No reduction
Between 7 December 2015 and 30 June 2017	1/3 reduction
Between 1 July 2017 and 30 June 2018	2/3 reduction
From 1 July 2018	Full reduction

Application of the stamp duty reduction is based on the date of the Surrender document.

**Example**

Surrender of Lease where Lessor pays Consideration
<p>The Landlord (lessor) leases Qualifying Land to the Tenant (lessee).</p> <p>The Landlord (lessor) plans to demolish the building and wants the tenant to move out. The lease runs for another five years and the parties agree that Landlord (lessor) will pay the Tenant (lessee) \$50 000 to surrender the lease.</p> <p>An LTO Form S1 - Surrender of Lease, stating a consideration of \$50 000 is the only document executed. This document is self-determined under this document type on a consideration of \$50 000 and the relevant stamp duty reduction applied.</p>

**Version History**

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlinks updated – April 2022

OFFICIAL

Document Type:	Conveyance of Land
Document Name:	Surrender of Life Estate

## Introduction

This Document Guide Note explains how stamp duty is calculated on a conveyance of land of [residential land](#) or [primary production land](#) where the life tenant surrenders their life estate to the remainder person.

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

### Foreign Ownership Surcharge (FOS)

Foreign persons who acquire an interest in **residential** property in South Australia are required to pay a [Foreign Ownership Surcharge](#) of 7% on the value of the **residential land**.

## What documents can I self-determine under this document type?

The document can be in the form of:

- LTO Form T1 - Transfer; or
- any other document that evidences the surrender of a life estate on residential land or primary production land.

## What types of transactions can I self-determine under this document type?

A conveyance that constitutes a surrender of a life estate in residential land or primary production land to the remainder person is deemed **suitable** for self-determination under this document type where there is a consideration or no consideration passing between the parties.

A conveyance of qualifying land, that surrenders the life estate, must be **submitted to the Commissioner for assessment**.

## What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document);
- evidence of the date of birth of the life tenant;
- evidence of the market value of the land as at the date of conveyance;

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- a copy of the Actuarial valuation (if applicable); and/or
- a copy of the contract for sale and purchase (if applicable).

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 60
- Section 71(1)

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

#### For Consideration

The stamp duty is calculated using the *ad valorem* voluntary conveyance rate of stamp duty on either the **consideration** or **value of the life estate** WHICHEVER IS THE GREATER.

If the transfer is for no consideration, stamp duty is calculated on the **value of the life estate**.

You will need to obtain evidence of the market value of the land. For example:

- valuation from a suitably qualified valuer; or
- evidence of the current Valuer General's value for the land (e.g. a copy of the relevant SAILIS print-out).

A valuation from an Actuary will be accepted as evidence of the market value of the surrendered life estate. If no Actuarial valuation exists, then the following steps must be taken to calculate the value of the life estate:

1. Refer to [Revenue Ruling SDA011](#) to obtain the 'life tenant factor' of the life tenant. You will need to know the date of birth of the life tenant to determine their age as at the date of the transfer. The age, in years, must be rounded to the nearest birthday. For example, a person aged 75 years and 7 months would be regarded as 76 years of age, whereas a person aged 75 years and three months would be regarded as 75 years of age.

Where there is more than one life tenant, the 'life tenant factor' used will be that of the youngest life tenant.

2. Multiply the life tenant factor by the market value of the land on which the subject life estate is being conveyed to calculate the value of the life estate.

Note: a different life tenant factor applies to males and females.

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## Examples

### Surrendering a Life Estate to the Remainder Person

The Certificate of Title states "*Pam as an estate of freehold for her life and Bob as an estate in fee simple in remainder expectant upon the determination of the life estate of Pam*".

Pam has decided to sell her life estate in this residential land to Bob for a consideration of \$50 000.

The market value of the land is \$185 000.

At the date of transfer Pam (the life tenant) is aged 76 years and 7 months.

Referring to [Revenue Ruling SDA011](#)- Pam's life tenant factor is calculated as a female aged 77 years (i.e. her life tenant factor is 0.41814).

The value of the life estate is  $\$185\,000 \times 0.41814 = \$77\,355.90$ .

The stamp duty is calculated on either the **consideration** or **value of the life estate**, WHICHEVER IS THE GREATER. In this example, the stamp duty is calculated on the value of the life estate (\$77 355.90) as this is **greater** than the consideration (\$50 000) therefore, \$2039 stamp duty applies.

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019
4	April - 2022 added text related to Foreign Ownership Surcharge.  Hyperlinks updated - April 2022

OFFICIAL

Document Type:	Conveyance of Land
Document Name:	Surrender of Remainder Estate

## Introduction

This Document Guide Note explains how stamp duty is calculated on a conveyance of land of [residential land](#) or [primary production land](#) where the transferor surrenders a remainder estate to the life tenant.

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

### Foreign Ownership Surcharge (FOS)

Foreign persons who acquire an interest in **residential** property in South Australia are required to pay a [Foreign Ownership Surcharge](#) of 7% on the value of the **residential land**.

## What documents can I self-determine under this document type?

The document can be in the form of:

- LTO Form T1 - Transfer; or
- any other document that evidences the surrender of a remainder estate on residential land or primary production land for **no** consideration.

## What types of transactions can I self-determine under this document type?

A conveyance of residential land or primary production land that surrenders a remainder estate to the life tenant is deemed suitable for self-determination under this document type where there is consideration or no consideration passing between the parties.

A conveyance of qualifying land, that surrenders the life estate, must be **submitted to the Commissioner for assessment**.

## What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document);
- evidence of the date of birth of the life tenant;
- evidence of the market value of the land as at the date of conveyance; and

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- a copy of the Actuarial valuation (if applicable).

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 60
- Section 71(3)(b)

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

The stamp duty is calculated on either the **consideration** or **value of the remainder estate**, WHICHEVER IS THE GREATER, using the *ad valorem* conveyance rate of stamp duty.

If the transfer is for no consideration, stamp duty is calculated on the **value of the remainder estate**. This value must be declared on the Transfer.

You will need to obtain evidence of the market value of the land. For example:

- valuation from a suitably qualified valuer; or
- evidence of the current Valuer-General's value for the land (e.g. a copy of the relevant SALLIS print-out).

If you have a valuation from an Actuary the Commissioner will accept this value as evidence of the market value of the life estate. If no Actuarial valuation exists, then the following steps must be taken to calculate the value of the life estate:

1. Refer to [Revenue Ruling SDA011](#) to obtain the 'life tenant factor' of the life tenant. You will need to know the date of birth of the life tenant to determine their age as at the date of the transfer. The age, in years, must be rounded to the nearest birthday. For example, a person aged 75 years and 7 months would be regarded as 76 years of age whereas a person aged 75 years and three months would be regarded as 75 years of age.

Where there is more than one life tenant, the 'life tenant factor' used will be that of the youngest life tenant.

2. Multiply the life tenant factor by the market value of the land on which the subject remainder estate is being conveyed to calculate the value of the life estate.

Note: a different life tenant factor applies to males and females.

3. Subtract this figure from the market value of the land to calculate the value of the remainder estate.

Note: the life estate plus the remainder estate must equal the total market value of the land being transferred.

## Example

### Surrendering a Remainder Estate to the Life Tenant

The Certificate of Title states "*Pam as an estate of freehold for her life and Bob as an estate in fee simple in remainder expectant upon the determination of the life estate of Pam*".

Bob has decided to sell his remainder estate in this residential land to Pam for a consideration of \$50 000. The market value of the land is \$185 000.

At the date of transfer, Pam (the life tenant) is aged 76 years and 7 months.

Referring to [Revenue Ruling SDA011](#) - Pam's life tenant factor is calculated as a female aged 77 years i.e. her life tenant factor is 0.38603.

The value of the life estate is  $\$185\,000 \times 0.41814 = \$77\,355.90$ .

Therefore, the value of the remainder estate is  $\$185\,000 - \$77\,355.90 = \$107\,644.10$ .

The stamp duty is calculated on either the **consideration** or **value of the remainder estate**, WHICHEVER IS THE GREATER. In this example, the stamp duty is calculated on the value of the remainder estate (\$107 644.10) as this is **greater** than the consideration (i.e. \$3138 stamp duty).

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019
4	April - 2022 added text related to Foreign Ownership Surcharge.  Hyperlinks updated - April 2022

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Document Type:	Conveyance of Land
Document Name:	Transfer of Lease

## Introduction

This Document Guide Note explains how stamp duty is calculated on the conveyance for consideration of a lessee's interest in a lease of [residential land](#) or [primary production land](#), whether the lease is registered or unregistered.

It does **not** apply to a conveyance of a lessee's interest in a Crown Lease by way of sale which is self-determined under the document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

Some examples of types of transactions that would be self-determined under this document type are:

- conveyance of a shack site lease; and
- conveyance of a lease as part of a company title scheme.

The term 'conveyance' includes vesting, transfer, assignment and other like terms. The term 'conveying document' includes a [Section 71E Statement](#) if there is no actual conveying document.

Refer to the [Stamp Duty Document Guide \(Section 71E\)](#) for further information.

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

## Foreign Ownership Surcharge (FOS)

Foreign persons who acquire an interest in **residential** property in South Australia are required to pay a [Foreign Ownership Surcharge](#) of 7% on the value of the **residential land**.

## What documents can I self-determined under this document type?

The document can be in the form of:

- LTO Form T3 – Transfer of Lease, Mortgage or Encumbrance;
- [Section 71E Statement](#); or
- Agreement or Deed that conveys the lessee's interest in a lease.

Refer to the [Stamp Duty Document Guide \(Section 71E\)](#) for further information.

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### What types of transactions can I self-determine under this document type?

A conveyance of a lessee's interest in a lease of residential land or primary production land (or any of the [four](#) specific types of vacant land) is deemed **suitable** for self-determination under this document type where:

- there is consideration or no consideration passing between the parties; and
- the document conveys the lessee's interest in the lease and other property (if any) and no other document exists.

The document can be self-determined under this type regardless of whether:

- the parties are related or unrelated; and/or
- a full or fractional interest is being conveyed.

The following similar transactions cannot be self-determined under this document type:

If the document conveys the lessor's interest in the lease pursuant to a sale of residential land or primary production land, refer to the document type:

[Adjudged | Transfer of Lease – Pursuant to Conveyance of Land](#)

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document);
- evidence of the market value of the property as at the date of conveyance – where the parties are related or a fractional interest is being conveyed; and
- a copy of the contract for sale and purchase (if applicable).

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 15A
- Section 60
- Section 60A(2)
- Section 71(1)
- Section 71E

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

Stamp duty is charged using the *ad valorem* conveyance rate of stamp duty on the **consideration** or **market value** of the lease interest being conveyed as at the date of the conveyance, **WHICHEVER IS THE GREATER**, assuming that the land is at that date free from encumbrances (Section 60A(1)).

If the transfer is for no consideration, stamp duty is calculated on the **market value**.

If the transaction is a *bona fide* arm's length transaction between unrelated parties, then pursuant to Section 60A(2) the consideration will be treated as the market value of the lease interest as at the date of the conveyance.

Where a fractional interest is conveyed, the parties are related or the transaction is not at 'arm's length', you will need to obtain evidence of the market value of the lease interest as at the date of the conveyance. For example:

- valuation from a suitably qualified valuer (if the valuation is less than the Valuer-General valuation for the land, the conveying document must be **submitted to the Commissioner for assessment** together with a copy of the valuation); or
- evidence of the current Valuer-General's value of the land (e.g. a copy of the relevant SAILIS print out). If you do not accept this value, submit the conveying document to the Commissioner for assessment with reasons and evidence to support the lower value.

Pursuant to Section 71(1), the value of the lease interest conveyed must be declared in the conveying document and this declared value will be subject to verification by RevenueSA's Compliance Services Branch. The conveyance of a lessee's interest of the lease may have little value due to the obligations assumed by the transferee, however, to constitute a valid contractual assignment, some valuable consideration must be involved. The Commissioner will accept for stamp duty purposes that a conveyance of a lease interest has at least a nominal value of \$1 giving a stamp duty liability of \$1.

If the declared value appears low, the Commissioner may cause a valuation of the lease interest to be made, and calculate stamp duty on that value.

### GST

If a transaction includes an amount payable for GST, duty is payable on the GST inclusive amount pursuant to Section 15A. The GST must be included in the consideration expressed in the conveying document pursuant to Section 11 of the *Taxation Administration Act 1996*. For example, where the consideration for the conveyance of a lessee's interest in a lease is \$100 000 plus GST of \$10,000, the consideration panel in the conveying document can recite either:

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- \$100 000 plus GST of \$10 000; or
- \$110 000.

### **Conveyance of Lease Interest pursuant to a Nominee Contract**

Where a sale contract is executed 'and/or nominee', a Letter of Agency is not required.

Any direction to the vendor as to the true transferee at settlement should be recorded in writing and kept on the relevant RevenueSA Online file for audit purposes. Where this direction is provided by the purchaser under the sale contract, this is often referred to as a 'Nomination' or 'Letter of Nomination'.

Refer to [Revenue Ruling SDA009](#) for further information.

### **Conveyance of Land pursuant to an Assignment of Interest in a Contract**

More than one assignment can arise out of a contract, or the same interest can be assigned more than once. For example, Ann contracts to sell 10 separately titled allotments to Bob. Bob then assigns each allotment to 10 separate unrelated purchasers.

Stamp duty is payable on **each** assignment and on **each** Transfer or other conveying document. The stamp duty payable on each assignment is calculated on the greater of the consideration paid for the assignment or the full market value of the interest assigned. The total of the considerations on the 10 conveying documents should be equal to the contract consideration. Section 67 would **not** be applied to these documents if the Commissioner can be satisfied that each allotment will be used separately and independently of the others, refer to Section 67(2)(a) and the [Stamp Duty Document Guide \(Section 67\)](#) for further information.

Refer to [Revenue Ruling SDA009](#) for further information.

### **Promoter Company**

'Promoters' means the initial subscribers or office bearers of the newly formed company.

A contract may be entered into between a vendor and a promoter of a company and the subsequent conveyance is between the vendor and the newly incorporated company.

An assignment of an interest is **not** required if the purchasers named in the contract are the promoters of the company, which at the time that the contract is entered into is in the process of incorporation, and that company subsequently takes title.

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## Examples

### Transfer of a Lease Interest – Residential & Primary Production Land

Dave sells his registered lease shack site and improvements to Lisa for \$140 000. The parties are unrelated and the contract has been negotiated through a land agent.

The parties have executed an LTO Form T3 – Transfer of Lease, Mortgage or Encumbrance. This is a *bona fide* arm's length transaction, therefore pursuant to Section 60A(2), the consideration is accepted as the market value of the land.

The stamp duty is calculated on \$140 000 (i.e. \$4430 stamp duty).

### Transfer of a Lease Interest – Residential & Primary Production Land

Dave gifts his registered leasehold shack site and improvements to Lisa. The parties are related family members.

The Valuer-General valuation for the property is \$140 000.

The parties have executed an LTO Form T3 – Transfer of Lease, Mortgage or Encumbrance. The Commissioner will accept this value and assess stamp duty on this document using the *ad valorem* conveyance rate of stamp duty (i.e. \$4430 stamp duty).

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019
4	April – 2022 added text related to Foreign Ownership Surcharge.  Hyperlinks updated – April 2022

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Document Type:	Conveyance of Land
Document Name:	Transfer of Lease – Qualifying Land

## Introduction

This Document Guide Note explains how stamp duty is calculated on the conveyance of a lessee's interest in a lease of [Qualifying Land](#) pursuant to a contract for sale and purchase of the lease or other property which includes the lease interest and which has been entered into on or after 7 December 2015, whether the lease is registered or unregistered.

Qualifying Land means land that is being used for any purpose other than:

- land that is taken to be used for residential purposes; and
- land that is taken to be used for primary production purposes.

It does **not** apply to a conveyance of a lessee's interest in a Crown Lease by way of sale which is self-determined under the document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

The term 'conveyance' includes vesting, transfer, assignment and other like terms. The term 'conveying document' includes a [Section 71E Statement](#) if there is no actual conveying document.

Refer to the [Stamp Duty Document Guide \(Section 71E\)](#) for further information.

Some examples of types of transactions that would be self-determined under this document type are:

- a conveyance of a lessee's interest in a lease of Qualifying Land where there is no sale of business involved; or
- a conveyance of a lessee's interest in a lease of Qualifying Land pursuant to a transfer of business.

## What documents can I self-determine under this document type?

The document can be in the form of:

- LTO Form T3 – Transfer of Lease, Mortgage or Encumbrance;
- [Section 71E Statement](#); or
- an Agreement or Deed that conveys the lessee's interest in a lease.

Refer to the [Stamp Duty Document Guide \(Section 71E\)](#) for further information.

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### What types of transactions can I self-determine under this document type?

A conveyance of a lessee's interest in a lease is deemed **suitable** for self-determination under this document type where:

- there is consideration or no consideration passing between the parties; and
- the document conveys the lessee's interest in the lease and other property (if any) and no other document exists.

The document can be self-determined under this type regardless of whether:

- the parties are related or unrelated; and/or
- a full or fractional interest is being conveyed.

The following similar transactions cannot be self-determined under this document type:

If the transfer of a lessee's interest in a lease of land relates to residential land or Primary Production Land, refer to the document type:

[Conveyance of Land | Transfer of Lease](#)

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document);
- evidence of the market value of the property as at the date of conveyance – where the parties are related or a fractional interest is being conveyed; and
- a copy of the contract for sale and purchase (if applicable).

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 15A
- Section 60
- Section 71(1)
- Section 71E

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

Stamp duty is charged using the *ad valorem* conveyance rate of stamp duty on the **consideration** or **market value** of the lease interest being conveyed as at the date of the conveyance, WHICHEVER IS THE GREATER, assuming that the land is at that date free from encumbrances (Section 60A(1)).

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If the transfer is for no consideration, stamp duty is calculated on the **market value**.

If the transaction is a *bona fide* arm's length transaction between unrelated parties, then pursuant to Section 60A(2) the consideration will be treated as the market value of the lease interest as at the date of the conveyance.

Where a fractional interest is conveyed, the parties are related or the transaction is not at 'arm's length', you will need to obtain evidence of the market value of the lease interest as at the date of the conveyance. For example:

- valuation from a suitably qualified valuer (if the valuation is less than the Valuer-General valuation for the land, the conveying document must be **submitted to the Commissioner for assessment** together with a copy of the valuation); or
- evidence of the current Valuer-General's value of the land (e.g. a copy of the relevant SALLIS print out). If you do not accept this value, submit the conveying document to the Commissioner for assessment with reasons and evidence to support the lower value.

Pursuant to Section 71(1), the value of the lease interest conveyed must be declared in the conveying document and this declared value will be subject to verification by RevenueSA's Compliance Services Branch. The conveyance of a lessee's interest of the lease may have little value due to the obligations assumed by the transferee, however, to constitute a valid contractual assignment, some valuable consideration must be involved. The Commissioner will accept for stamp duty purposes that a conveyance of a lease interest has at least a nominal value of \$1 giving a stamp duty liability of \$1.

If the declared value appears low, the Commissioner may cause a valuation of the lease interest to be made, and calculate stamp duty on that value.

The relevant stamp duty reduction is applied:

Date contracted entered into	Stamp duty Reduction
on or before 6 December 2015	No reduction
Between 7 December 2015 and 30 June 2017	1/3 reduction
Between 1 July 2017 and 30 June 2018	2/3 reduction
From 1 July 2018	Full reduction

Application of the stamp duty reduction is based on the earlier of the date of the Transfer of Lease of the Qualifying Land or other document relevant to the transfer of lease, e.g., Business Sale Agreement.

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### GST

If a transaction includes an amount payable for GST, duty is payable on the GST inclusive amount pursuant to Section 15A. The GST must be included in the consideration expressed in the conveying document pursuant to Section 11 of the *Taxation Administration Act 1996*. For example, where the consideration for the conveyance of a lessee's interest in a lease is \$100 000 plus GST of \$10 000, the consideration panel in the conveying document can recite either:

- \$100 000 plus GST of \$10 000; or
- \$110 000.

### Conveyance of Lease Interest pursuant to a Nominee Contract

Where a sale contract is executed 'and/or nominee', a Letter of Agency is not required.

Any direction to the vendor as to the true transferee at settlement should be recorded in writing and kept on the relevant RevenueSA Online file for audit purposes. Where this direction is provided by the purchaser under the sale contract, this is often referred to as a 'Nomination' or 'Letter of Nomination'.

Refer to [Revenue Ruling SDA009](#) for further information.

### Conveyance of Land pursuant to an Assignment of Interest in a Contract

More than one assignment can arise out of a contract, or the same interest can be assigned more than once. For example, Ann contracts to sell 10 separately titled allotments to Bob. Bob then assigns each allotment to 10 separate unrelated purchasers.

Stamp duty is payable on **each** assignment and on **each** Transfer or other conveying document. The stamp duty payable on each assignment is calculated on the greater of the consideration paid for the assignment or the full market value of the interest assigned. The total of the considerations on the 10 conveying documents should be equal to the contract consideration. Section 67 would **not** be applied to these documents if the Commissioner can be satisfied that each allotment will be used separately and independently of the others, refer to Section 67(2)(a) and the [Stamp Duty Document Guide \(Section 67\)](#) for further information.

Refer to [Revenue Ruling SDA009](#) for further information.

### Promoter Company

'Promoters' means the initial subscribers or office bearers of the newly formed company.

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A contract may be entered into between a vendor and a promoter of a company and the subsequent conveyance is between the vendor and the newly incorporated company.

An assignment of an interest is **not** required if the purchasers named in the contract are the promoters of the company, which at the time that the contract is entered into is in the process of incorporation, and that company subsequently takes title.

### Examples

#### Transfer of a Lease Interest

Tom has decided to relocate his business. He has sold the lease of his business premises to Sally for \$500 (there is **no** sale of business). The business premise has a land use code of Commercial.

The Transfer of Lease is chargeable with the *ad valorem* conveyance rate of stamp duty on the consideration of \$500, and duty is calculated based on the relevant reduction period.

#### Transfer of Lease Interest Pursuant to a Sale of Business

Fred has sold his business to Barney. A condition of the sale is that Fred will transfer his interest in the lease of the business premise to Barney. The Business Sale Agreement apports part of the sale price, namely \$10 000, for the transfer of Lease. The business premise has a land use code of Commercial.

The Transfer of Lease is chargeable with the *ad valorem* conveyance rate of stamp duty on the consideration of \$10 000 and duty is calculated based on the relevant reduction period as per the date of the Business Sale Agreement.

#### Transfer of a Lease Interest

Tom has decided to relocate his business. He has given the lease of his business premises to Sally for no consideration (there is **no** sale of business). The business premise has a land use code of Commercial. The lease interest has been valued at \$500 and this has been declared in the Transfer of Lease document.

The Transfer of Lease is chargeable with the *ad valorem* conveyance rate of stamp duty on the value of \$500, and duty is calculated based on the relevant reduction period.

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## Transfer of Lease Interest Pursuant to a Sale of Business

Fred has sold his business to Barney. A condition of the sale is that Fred will transfer his interest in the lease of the business premise to Barney. The Business Sale Agreement does not apportion part of the sale price to the transfer of Lease. The business premise has a land use code of Commercial.

The lease interest has been valued at \$1000 and this has been declared in the Transfer of Lease document.

The Transfer of Lease is chargeable with the *ad valorem* conveyance rate of stamp duty on the value of \$1000 and duty is calculated based on the relevant reduction period as per the date of the Business Sale Agreement.

### Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlinks updated - April 2022

## Conveyance of Land – Not Chargeable

Document Type:	Conveyance of Land
Document Name:	Not Chargeable
Exemption Provision:	Change in Tenancy - No Change in Ownership Share

### Introduction

Registered proprietors of land may change their mode of holding in the land from joint tenants to tenants in common or vice versa.

The document is not subject to *ad valorem* conveyance stamp duty provided that the ownership shares of the registered proprietors do not change. This Document Guide Note refers to this situation.

### What documents can I self-determine under this document type?

The document can be in the form of:

- LTO Form T1 - Transfer.

### What types of transactions can I self-determine under this document type?

A conveyance of land is deemed suitable for self-determination under this document type where:

- the document effects a change in tenancy only (i.e. from joint tenants to tenants in common or vice versa); and
- the document does not convey any interest in land.

The following similar transactions cannot be self-determine under this document type:

If there has been a change to the ownership share of the property, refer to the appropriate document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

[Conveyance of Land | Qualifying Land](#)

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

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- a copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document); and
- a copy of the Certificate of Title.

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Schedule 2, Part 2, General Exemptions 29.

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

If there is **no change to the ownership share** of the property (only a change to the mode of holding) the document is not liable to stamp duty and can be self-determined as **Not Chargeable**.

The Lands Titles Office requires this document to be self-determined prior to lodgement for registration.

### Examples

#### Joint Tenants to Tenants in Common – no change in ownership share

Ann and Bob are registered as joint tenants and would like to change their mode of holding to tenants in common.

The Transfer is from Ann and Bob as joint tenants to Ann and Bob as tenants in common.

As there is no change in ownership share the Transfer is self-determined under this document type as **Not Chargeable**.

#### Tenants in Common to Joint Tenants – no change in ownership share

Sally and Bill are registered as tenants in common and would like to change their mode of holding to joint tenants.

The Transfer is from Sally and Bill as tenants in common to Sally and Bill as joint tenants.

The Transfer is self-determined under this document type as **Not Chargeable**.

#### Change in tenancy and change in ownership share

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The Certificate of Title shows the registered proprietors as Kate as to 4 undivided 10th parts and Dave as to 6 undivided 10th parts as tenants in common.

They now wish to hold the property as joint tenants and the Transfer effecting this change in the mode of holding also conveys a 1/10th interest in the land from Dave to Kate. The stamp duty is charged using the *ad valorem* voluntary conveyance rate of stamp duty on the market value of the 1/10th interest being conveyed.

As there has been a change in ownership share the document cannot be self-determined under this document type. Refer to the document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

[Conveyance of Land | Qualifying Land](#)

**Change in tenancy and change in ownership share – Section 71CB**

The Certificate of Title shows the registered proprietors as Sue as to three undivided 10th parts and Simon as to 7 undivided 10th parts as tenants in common.

They now wish to hold the property as joint tenants and the Transfer effecting this change in the mode of holding also conveys a 3/10th interest in the land from Simon to Sue.

Simon and Sue have executed a transfer of land and a [Section 71CB Statutory Declaration](#). As this property is their principal place of residence, a transfer of an interest in the property between spouses is exempt from stamp duty pursuant to Section 71CB.

The document is self-determined under this document type as **Exempt**.

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlinks updated – April 2022

OFFICIAL

Document Type:	Conveyance of Land
Document Name:	Not Chargeable
Exemption Provision:	Surrender of Lease – Lessee Pays

## Introduction

This Document Guide Note refers to a surrender of a lease of land where the lessee pays a consideration.

A lease of land may be surrendered before its expiry term. Where the lease is surrendered for a consideration which is **paid by the lessee to the lessor** the document is self-determined as Not Chargeable. It is irrelevant whether the lease is registered or unregistered.

The land can be qualifying land or residential land or primary production land.

The document will state a consideration, however, it may not state that the lessee pays the consideration, or it may be silent as to who pays the consideration. It is preferable that the document states in the consideration panel '\$X paid by the lessor' or '\$X paid by the Lessee'.

## What documents can I self-determine under this document type?

The document can be in the form of:

- Deed or Agreement which surrenders an interest in a lease; or
- LTO Form S1 – Surrender of Lease.

## What types of transactions can I self-determine under this document type?

A surrender of lease of Qualifying Land or residential land or primary production land is deemed suitable for self-determination under this document type where:

- the LESSEE pays a consideration to the Lessor; and
- the document is a LTO Form S1 – Surrender of Lease; or
- the document is in Agreement or Deed form and there is no LTO Form S1 – Surrender of Lease evidencing the surrender.

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The following similar transactions cannot be self-determined under this document type:

For a surrender of lease of land where the lessor pays the consideration, refer to the document type:

[Conveyance of Land | Surrender of Lease – Lessor Pays](#)

[Conveyance of Land | Surrender of Lease – Lessor Pays – Qualifying Land](#)

For a surrender of lease of land for no consideration, refer to the document type:

[Conveyance of Land | Not Chargeable | Surrender of Lease - No Consideration](#)

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document); and
- a copy of any related documents.

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Schedule 2, Part 2, General Exemption 29.

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

If there is a LTO form S1 – Surrender of Lease and an Agreement or Deed evidencing the transaction then the LTO form S1 – Surrender of Lease is self-determined under this document type as **Not Chargeable**. The Agreement is self-determined under the document type:

[Exemption | Agreement](#)

The Deed is self-determined under the document type:

[Exemptions | Deed](#)

### Example

#### Surrender of Lease where Lessee pays consideration

The Landlord (lessor) leases land to the Tenant (lessee).

The Tenant (lessee) wants to surrender the lease before the expiry date. The Landlord (lessor) agrees to allow the tenant (lessee) to surrender the lease for a consideration of \$5000 payable by Tenant (lessee). Both parties execute a Deed of Surrender **and** an LTO Form S1 – Surrender of Lease.

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The LTO Form S1 – Surrender of Lease is self-determined under this document type as **Not Chargeable**.

The Deed of Surrender is exempt and the document is self-determined under the document type:

[Exemptions](#) | [Deed](#)

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlinks updated – April 2022

OFFICIAL

Document Type:	Conveyance of Land
Document Name:	Not Chargeable
Exemption Provision:	Surrender of Lease – No Consideration

## Introduction

This Document Guide Note explains how stamp duty is calculated on a surrender of lease of land where there is **no consideration** passing between the parties.

A lease of land may be surrendered before its expiry term. Where the lease is surrendered for no consideration the document is Not Chargeable with stamp duty as a 'Conveyance of any other kind not before charged'. It is irrelevant whether the lease is registered or unregistered.

The land can be qualifying land or residential land or primary production land.

## What documents can I self-determine under this document type?

The document can be in the form of:

- Deed or Agreement which surrenders an interest in a lease; or
- LTO Form S1 – Surrender of Lease.

## What types of transactions can I self-determine under this document type?

A surrender of lease of land is deemed suitable for self-determination under this document type where:

- the surrender is by mutual consent and for no consideration; and
- the document states the above.

The following similar transactions cannot be self-determined under this document type:

For a surrender of lease of land where the lessee pays consideration, refer to the document type:

[Conveyance of Land | Surrender of Lease – Lessor Pays](#)

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For a surrender of lease of land where the lessor pays consideration, refer to the document type:

[Conveyance of Land | Surrender of Lease – Lessor Pays](#)

[Conveyance of Land | Surrender of Lease – Lessor Pays – Qualifying Land](#)

## What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents; and
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

## What Section(s) of the *Stamp Duties Act 1923* applies?

- Schedule 2, General Exemption 29.

## What stamp duty is payable on this document?

This document is not liable to stamp duty as it is **Not Chargeable**.

### Example

#### Surrender of Lease for no consideration

The Landlord (lessor) leases land to the Tenant (lessee).

The Landlord (lessor) plans to demolish the building and wants the Tenant (lessee) to move out. The lease runs for another five weeks and the parties agree that they will surrender the lease for no consideration. An LTO Form S1 – Surrender of Lease is the only document executed.

The document is self-determined under this document type as **Not Chargeable**.

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlinks updated – April 2022

## Conveyance of Land - Exemptions

Document Type:	Conveyance of Land
Document Name:	Exemptions
Exemption Provision:	Certified Domestic Partnership Agreement Pursuant to 71CBA

### Introduction

This Document Guide Note applies to a Certified Domestic Partnership agreement. Section 71CBA provides an exemption from stamp duty to a Certified Domestic Partnership agreement.

A Certified Domestic Partnership agreement has the same meaning as in the *Domestic Partners Property Act 1996* (the "DPPA"), wherein per Section 3(2):

*"For the purposes of [the DPPA], a domestic partnership agreement is a certified domestic partnership agreement if -*

*(a) the agreement contains a provision (the warranty of asset disclosure) under which each party to the agreement warrants that he or she has disclosed all relevant assets to the other; and*

*(b) -*

*(i) the signature of each party to the agreement is attested by a lawyer's certificate; and*

*(ii) each lawyer's certificate is given by a different lawyer."*

*"Domestic partnership agreement means an agreement about -*

*(a) the division of property on the termination of a domestic partnership; or*

*(b) any other matter (financial or otherwise) related to a domestic partnership."*

### What documents can I self-determine under this document type?

The document can be in the form of:

- a Certified Domestic Partnership agreement.

The exemption does not apply to the Certified Domestic Partnership agreement if the Certified Domestic Partnership agreement conveys property.

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### What types of transactions can I self-determine under this document type?

#### Exemption

A Certified Domestic Partnership agreement is exempt from stamp duty and must be self-determined under this document type.

The exemption does not apply to the Certified Domestic Partnership agreement if the Certified Domestic Partnership agreement conveys property.

The following similar transactions cannot be self-determined under this document type:

If a document conveys land by giving effect to, or consequential on, a Certified Domestic Partnership agreement (or a Property Adjustment order), you will need to refer to the document type:

[Conveyance of Land | Exemptions | Pursuant to 71CBA](#)

A Property Adjustment order means an order of a court under Part 3 or Part 4 of the DPPA.

Note: with effect from 1 July 2010, South Australian legislative power in relation to the making of laws concerning the division of property of *de facto* partners upon their separation was referred to the Commonwealth.

Accordingly, documents based upon or resulting from the *Family Law Act 1975* (Cwlth), such as a Family Law agreement between, or a Family Law order in relation to, the parties of a former *de facto* relationship, may be exempt under Section 71CA. Other Document Guide Notes are available on the RevenueSA in relation to [Section 71CA](#).

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents; and
- brief details of any conveying document(s) related to the Certified Domestic Partnership agreement; and
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 71CBA

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## What stamp duty is payable on this document?

The Certified Domestic Partnership agreement is self-determined as **Exempt**.

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlinks updated – April 2022

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Document Type:	Conveyance of Land
Document Name:	Exemptions
Exemption Provision:	Bankrupts Pursuant to 71CD

## Introduction

This Document Guide Note applies to a conveyance of land pursuant to Section 71CD.

Land which has vested to the Official Trustee in Bankruptcy or a registered trustee under the *Bankruptcy Act 1966* of the Commonwealth, is exempt from stamp duty pursuant to Section 71CD(a), when the land is transferred back to the bankrupt.

This may occur after the bankrupt's estate has been settled and the property is deemed by the Official Trustee or registered trustee as a surplus asset.

Section 71CD(b) provides that a conveyance of land from the Official Trustee in Bankruptcy or a registered trustee under the *Bankruptcy Act 1966* of the Commonwealth to **some other person**, will be exempt as though the conveyance of land were from the bankrupt or former bankrupt to that person if this transfer is exempt under another provision.

Note: The term 'bankrupt' also includes a former bankrupt.

This exemption applies regardless of whether or not a consideration is paid:

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

## What documents can I self-determine under this document type?

The document can be in the form of:

- LTO Form T1 - Transfer.

## What types of transactions can I self-determine under this document type?

A conveyance of land pursuant to Section 71CD is deemed **suitable** for self-determination under this document type where the transfer of land is from the Official Trustee or registered trustee:

- back to the bankrupt.

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## What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document); and
- any other evidence to support the application of Section 71CD(b) (if applicable).

## What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 71CD

## What stamp duty is payable on this document?

This document is exempt from stamp duty.

### Examples

Land transferred from Official Trustee (or some other registered trustee to Bankrupt or former Bankrupt)

Bill was the registered owner of a shopping centre at Unley. On 21 July 2000, Bill was declared bankrupt and the shopping centre was transferred to the Official Trustee. After 6 months negotiation and re-financing of Bill's debts, the shopping centre is to be transferred back to Bill.

On 2 February 2001, a Transfer is executed where the Official Trustee is the transferor and Bill is the transferee.

The Transfer is **Exempt** from stamp duty pursuant to Section 71CD(a) of the Act.

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlinks updated – April 2022
4	August 2025 – deleted example 'Land transferred from Official Trustee as part of a divorce settlement'.

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Document Type:	Conveyance of Land
Document Name:	Exemptions
Exemption Provision:	Liquidator in Specie Distribution

## Introduction

This Document Guide Note refers to a conveyance of land pursuant to Section 71(5)(b).

Transfers *in specie* of land, owned by a company in liquidation, made by the liquidator to a shareholder of the company, that is in liquidation, are deemed by Section 71(5)(b) not to be transfers operating as a voluntary disposition *inter vivos*.

The land can be transferred to any one or more shareholders of the company that is in liquidation regardless of how many shares, or class of shares that are held by the shareholders.

The consideration panel of the transfer may recite 'by way of *in specie* distribution' or similar.

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

A transfer of land to a shareholder of a company that is in liquidation, who takes the property as a trustee of a trust is not precluded from this exemption by Section 71(6) as the shareholder does not have a beneficial interest in the property prior to the transfer. Further, the liquidator is acting as an agent of the company and not as a trustee.

## What documents can I self-determine under this document type?

The document can be in the form of:

- LTO Form T1 - Transfer; or
- any document that conveys land by way of *in specie* distribution.

## What types of transactions can I self-determine under this document type?

A transfer *in specie* of land owned by a company in liquidation made by a liquidator to a shareholder of the company that is in liquidation is deemed **suitable** for self-determination under this document type where:

- the transferor is the company in liquidation;

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- the transferee is a shareholder of the company; and
- the conveyance is by way of *in specie* distribution and **not** for any consideration.

The following similar transactions cannot be self-determined under this document type:

The document must be **submitted to the Commissioner for assessment** and the value of the land declared in the document where:

- the land is transferred to a shareholder and another party; or
- the land is transferred in consideration of amounts owing by the company that is in liquidation to that shareholder (i.e. in lieu of repayment of a debt).

A transfer of land from a trustee to a beneficiary is not self-determined under this document type and must be **submitted to the Commissioner for assessment**.

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document);
- a statement or statutory declaration from the liquidator stating:
  - the name of the liquidator;
  - that the land conveyed is an asset of the company;
  - that provision has been made for payment of all debts of the company;
  - the names of all of the shareholders of the company; and
  - that the transaction is **not** by way of sale.

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 71(5)(b)
- Schedule 2, General Exemption 29

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

This document is exempt from stamp duty.

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## Example

### Conveyance of Land by way of *in specie* distribution

Cooke-Page Pty Ltd owns land at Mt Gambier. Cooke-Page Pty Ltd has five shareholders, Ann, Bob, Carol, Dave and Elen. The company has gone into voluntary liquidation and Tim has been appointed liquidator.

Tim, as liquidator executes a transfer of land to Ann and Bob as an *in specie* distribution.

As the requirements of Section 71(5)(b) have been satisfied, the Transfer is self-determined under this document type as **Exempt**.

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlinks updated – April 2022

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Document Type:	Conveyance of Land
Document Name:	Exemptions
Exemption Provision:	Pursuant to 71CA

## Introduction

This Document Guide Note applies to a conveyance of land (including a leasehold interest) pursuant to Section 71CA. This Section provides three exemptions from stamp duty, the second and third of which are:

Section 71CA(2)(b) - a deed or other document (including an application to transfer registration of a motor vehicle) to give effect to, or consequential on a Family Law agreement or a Family Law order, if:

- the agreement or order relates to:
  - a marriage that has been dissolved or annulled; or
  - a marriage or *de facto* relationship that the Commissioner is satisfied has broken down irretrievably.
- the document provides for the disposition of property between the parties to the marriage (or former marriage) or former *de facto* relationship and no other person, other than a trustee of a superannuation fund (if relevant), takes or is entitled to take an interest in property in pursuance of the document; and
- at the time of the execution of the document the parties were, or had been, married to, or in a *de facto* relationship with, each other.

Section 71CA(2)(c) - a deed or other document executed by a trustee of a superannuation fund to give effect to, or consequential on:

- a Family Law agreement;
- a Family Law order; or
- the provisions of any Act (including an Act or subordinate legislation of the Commonwealth) relating to the transfer or disposition of property or any entitlements on account of a Family Law agreement or Family Law order.

Note: until 30 June 2010, Section 71CA(2)(b) only applied to the parties to a marriage (or former marriage). With effect from 1 July 2010, this Section also applies to *de facto* persons (as a result of the referral of South Australian legislative power in relation to the making of laws concerning the division of property of *de facto* partners upon their separation, to the Commonwealth from that date). Accordingly, *de facto* persons who do not come within the regime of

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the *Family Law Act 1975* (Cwlth) (the “FL Act”) with effect from 1 July 2010 may be entitled to an exemption from stamp duty under either Section 71CB or Section 71CBA. Relevant Document Guide Notes are available on the RevenueSA website page in relation to those exemptions.

Note: the third exemption in Section 71CA, for a Family Law agreement, is discussed in the relevant Document Guide Note and is self-determined under the document type:

### [Exemptions | Family Law Agreement – Pursuant to 71CA](#)

#### Definitions

*De facto relationship* has the same meaning as in the FL Act.

*Family Law agreement* means:

- a) a maintenance agreement;
- b) a financial agreement; or
- c) a splitting agreement.

*Family Law order* means an order of a court under Part VIII, VIIIA, VIIIB or VIIIB of the FL Act.

*Flag lifting agreement* has the same meaning as in Part VIIIB of the FL Act.

*Financial agreement* means a financial agreement made under Part VIIIA or VIIIB of the FL Act (or taken to have been made under Part VIIIB of that Act) that, under that Act, is binding on the parties to the agreement.

*Maintenance agreement* means:

- a) a maintenance agreement approved by a court by order under Section 87 of the FL Act; or
- b) a maintenance agreement registered in a court under Section 86 of the FL Act or under regulations made pursuant to Section 89 of that Act.

*Splitting agreement* means:

- a) a flag lifting agreement; or
- b) superannuation agreement:

that has effect under Part VIIIB of FL Act.

*Superannuation agreement* has the same meaning as in Part VIIIB of the FL Act.

Definitions of ‘marriage’, ‘superannuation fund’ and ‘trustee’ (of a superannuation fund) are also in Section 71CA.

Definitions of ‘marriage’, ‘superannuation fund’ and ‘trustee’ (of a superannuation fund) are also in Section 71CA.

#### Exemption

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A conveying deed or other document that satisfies either Section 71CA(2)(b) or Section 71CA(2)(c) is exempt from stamp duty whether in agreement form or deed form and must be self-determined under the document type:

[Conveyance of Land | Exemptions | Pursuant to 71CA](#)

The exemption applies regardless of whether or not there is consideration passing.

For those persons not covered by the FL Act, they may be eligible for an exemption under Section 71CB or Section 71CBA. Please refer to the document types:

[Conveyance of Land | Exemptions | Pursuant to 71CB](#)

[Conveyance of Land | Exemptions | Pursuant to 71CBA](#)

[Exemptions – Transfer of Motor Vehicle | Pursuant to 71CB](#)

[Conveyance of Land | Exemptions | Certified Domestic Partnership agreement – Pursuant to 71CBA](#)

### What documents can I self-determine under this document type?

The document can be in the form of:

- a LTO Form T1 - Transfer; or
- a LTO Form RTC – Application for the Deposit of a Plan of Division.

### What types of transactions can I self-determine under this document type?

A conveyance of land pursuant to Section 71CA is deemed **suitable** for self-determination under this document type where the transfer is between (see also Notes 1 and 2 below):

- two persons who are or have been married to each other; or
- two persons who were in a *de facto* relationship with each other; or
- a spouse or former spouse and a trustee of the other spouse's or former spouse's superannuation fund (or *vice versa*); or
- a former *de facto* and a trustee of the other former *de facto's* superannuation fund (or *vice versa*); or
- the trustees of the spouses' or former spouses superannuation funds; or
- the trustees of the former *de facto's* superannuation funds.

Where the transfer is pursuant to the terms of a Family Law order:

- the land must be transferred in the manner set out in the Family Law order (see also Notes 1 and 2 below); and

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- no person, other than a trustee of a spouse's (or former spouse's) or former *de facto's* superannuation fund (if applicable), takes or is entitled to take an interest in the land;

and:

- the marriage has been dissolved or annulled (as evidenced by a Decree Absolute, Certificate of Divorce or a Divorce Order); or
- the marriage or *de facto* relationship has broken down irretrievably (as evidenced by a [Section 71CA Statutory Declaration](#)).

Where the transfer is pursuant to the terms of a Family Law Agreement:

- the land must be transferred in the manner set out in the Family Law agreement (see also Notes 1 and 2 below); and
- no person, other than a trustee of a spouse's (or former spouse's) or former *de facto's* superannuation fund (if applicable), takes or is entitled to take an interest in the land;

and:

- the marriage has broken down irretrievably (as evidenced by a Separation Declaration under Section 90DA of the FL Act and a [Section 71CA Statutory Declaration](#)); or
- the *de facto* relationship has broken down irretrievably (as evidenced by a Separation Declaration under Section 90UF of the FL Act and a [Section 71CA Statutory Declaration](#)).

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

**Note 1:** Where land is transferring from a party other than a spouse, former spouse, former *de facto* or trustee of their superannuation fund (e.g. the land is transferred from a non-superannuation trustee company, a trust, another joint owner), the transfer may be exempt from stamp duty. The transfer **must be submitted to the Commissioner for assessment** together with:

- a copy of the Family Law agreement or Family Law order;
- a copy of the trust deed (if applicable);
- a Separation Declaration (if applicable); and
- a Decree Absolute, Certificate of Divorce or Divorce Order (if applicable);

and a submission detailing:

- the character of the property involved (e.g. the family home);
- the extent that the parties to the marriage (or former marriage) or former *de facto* relationship own and/or control any company or trust involved (i.e. the

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- extent to which the company or trust itself could be said to be an asset of the marriage (or former marriage) or former *de facto* relationship);
- the identity and role of any other person, company or trust involved in the transfer;
  - the identity and role of any other owner or beneficiary of any company or trust; and
  - the relationship between any other person, company or trust associated with the transfer and the parties to the marriage (or former marriage) or former *de facto* relationship.

**Note 2:** Where land is transferring to a party other than a spouse, former spouse, former *de facto* or trustee of their superannuation fund, the transfer is not exempt from duty.

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document);
- a copy of the Family Law order, or the Family Law agreement (and Separation Declaration);

and:

- evidence that the marriage has been dissolved or annulled, in the form of a copy of the Decree Absolute, Certificate of Divorce or Divorce Order; or
- evidence that the marriage or *de facto* relationship has broken down irretrievably and that at the time of the execution of the transfer the parties were, or had been, married to, or in a *de facto* relationship with, each other, in the form of a completed [Section 71CA Statutory Declaration](#).

### What Section(s) of the *Stamp Duties Act 1923* applies?

Section 71CA (which from 1 July 2010 also applies to *de facto* persons, due to the *Statutes Amendment (De Facto Relationships) Act 2011*, which was assented to on 21 July 2011).

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

This document is exempt from stamp duty.

### Examples

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## Land transferred pursuant to Financial Agreement between parties of the marriage

John and Megan are husband and wife and it is considered that their marriage has broken down irretrievably. Upon their marriage, John and Megan had entered into a Financial Agreement that indicated the distribution of their assets if they were to separate and/or divorce. They have now agreed to distribute their assets between them as contemplated in the Financial Agreement, as follows:

- John will transfer his interest in the matrimonial home to Megan; and
- Megan will transfer her interest in their holiday home to John.

As John and Megan are separated but not divorced, they have executed a [Section 71CA Statutory Declaration](#) stating that their marriage has broken down irretrievably and a Separation Declaration under Section 90DA of the FL Act. John and Megan have executed two Transfers.

Note: if the Transfers are executed after John and Megan are divorced, no [Section 71CA Statutory Declaration](#) is required if a copy of the Decree Absolute, Certificate of Divorce or Divorce Order is produced.

Both transfers are self-determined under this document type as **Exempt**.

## Land transferred pursuant to a Family Law order where a person other than a party of the marriage takes or is entitled to take an interest in the property.

Fred and Jane have separated and it is considered that their marriage has broken down irretrievably. Fred and Jane have agreed upon the distribution of their assets and have obtained a Family Law order that details the distribution of their assets.

The Family Law order states that Jane must transfer her interest in their matrimonial home to their son, Tim, for no consideration. Fred and Jane are not divorced.

The exemption **does not** apply because the transfer results in a person other than a party to the marriage taking an interest in the property. The conveyance is chargeable with *ad valorem* voluntary conveyance stamp duty. Refer to the document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

[Conveyance of Land | Qualifying Land](#)

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Land transferred pursuant to a Family Law Order between parties of the marriage.

Rodney and Belinda are husband and wife and it is considered that their marriage has broken down irretrievably. Rodney and Belinda have agreed upon the distribution of their assets and have obtained a Family Law order that details the distribution of their assets.

The Family Law order states that Rodney must transfer certain land to Belinda.

As Rodney and Belinda are separated but not divorced, they have executed a [Section 71CA Statutory Declaration](#) stating that their marriage has broken down irretrievably. Rodney and Belinda have executed a Transfer.

Note: if the Transfer is executed after Rodney and Belinda are divorced, no Section 71CA Statutory Declaration is required if a copy of the Decree Absolute, Certificate of Divorce or Divorce Order is produced.

The Transfer is self-determined under this document type as **Exempt**.

Land transferred pursuant to a Financial Agreement from the trustee of a spouse's superannuation fund to the trustee of the other spouse's superannuation fund.

Tony and Ellen are husband and wife and it is considered that their marriage has broken down irretrievably. Tony and Ellen have agreed upon the distribution of their assets and have now entered into a Financial Agreement (inclusive of a Separation Declaration) that details the distribution of their assets.

The Financial Agreement states that the trustee of Tony's superannuation fund must transfer a half interest in the matrimonial home to the trustee of Ellen's superannuation fund.

As Tony and Ellen are separated but not divorced, they have executed a [Section 71CA Statutory Declaration](#) stating that their marriage has broken down irretrievably. The trustee of Tony's superannuation fund and the trustee of Ellen's superannuation fund have executed a Transfer.

Note: if the transfer is executed after Tony and Ellen are divorced, no Section 71CA Statutory Declaration is required if a copy of the Decree Absolute, Certificate of Divorce or Divorce Order is produced.

The Transfer is self-determined under this document type as **Exempt**.

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Property transferred pursuant to a Family Court order between former *de facto* partners.

Michelle and Susan were in a *de facto* relationship for over two years and it is considered that their relationship has broken down irretrievably. Michelle and Susan have obtained a Family Court order that details the distribution of their assets.

The Family Law order states that Michelle must transfer her interest in their land to Susan.

Michelle and Susan have executed a [Section 71CA Statutory Declaration](#) stating that their *de facto* relationship has broken down irretrievably. Michelle and Susan have also executed a Transfer.

The Transfer is self-determined under this document type as **Exempt**.

### Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlinks updated - April 2022

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Document Type:	Conveyance of Land
Document Name:	Exemptions
Exemption Provision:	Pursuant to 71CB

## Introduction

This Document Guide Note applies to a conveyance of land pursuant to Section 71CB. This section provides an exemption from stamp duty to a document of which the sole effect is to transfer an interest in:

- the **shared residence** between spouses or domestic partners; or
- the last **shared residence** between former spouses or former domestic partners following the irretrievable breakdown of the relationship.

A person is, on a certain date, the *domestic partner* of another person if:

- the person is, on that date, in a registered relationship with the other; or
- the person is, on that date, living with the other in a close personal relationship and:
  - has so lived with that other person continuously for the period of three years immediately preceding that date; or
  - has during the period of four years immediately preceding that date so lived with that other person for periods aggregating not less than three years; or
- a child, of whom he or she and the other person are the parents, has been born (whether or not the child is still living at that date).

*Registered relationship* means a relationship that is registered under the Relationships Register Act 2016 and includes a corresponding law registered relationship under that Act.

*Close personal relationship* means the relationship between two adult persons (whether or not related by family and irrespective of their gender) who live together as a couple on a genuine domestic basis, but does not include –

- the relationship between a legally married couple; or
- a relationship where 1 of the persons provides the other with domestic support or personal care (or both) for fee or reward, or on behalf of some other person or an organisation of whatever kind.

Note: two persons may live together as a couple on a genuine domestic basis whether or not a sexual relationship exists, or has ever existed, between them.

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A person is the spouse of another if they are legally married.

*Shared residence* means –

- in relation to spouses or domestic partners – their principal place of residence of which both or either of them is owner, or
- in relation to former spouses or domestic partners – their last principal place of residence of which both or either of them was owner

but does not include premises that form part of industrial or commercial premises.

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

### What documents can I self-determine under this document type?

The document can be in the form of:

- LTO Form T1 - Transfer.

### What types of transactions can I self-determine under this document type?

A conveyance of land pursuant to Section 71CB is deemed **suitable** for self-determination under this document type where:

- the land is being transferred between two spouses who are or have been married to each other; or
- the land is being transferred between domestic partners who are or have been living in a domestic relationship (as defined);

and the following has occurred:

- a [Section 71CB Statutory Declaration](#) has been completed by the spouses or former spouses or domestic partners or former domestic partners; and
- the instrument is transferring an interest in the shared residence between spouses or domestic partners or the instrument is transferring an interest in the former shared residence between former spouses or former domestic partners; and
- the property does not include premises that form part of industrial or commercial premises or land used for primary production.

The exemption applies regardless of whether or not there is a consideration being paid.

Note: For the exemption to apply to former spouses or former domestic partners the relationship must have irretrievably broken down.

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The following similar transactions cannot be self-determined under this document type:

Should the transfer include property that forms part of industrial or commercial premises the exemption will not apply. The Transfer may be liable for *ad valorem* conveyance stamp duty. Refer to the appropriate document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

[Conveyance of Land | Qualifying Land](#)

If the sole purpose of the transfer is to effect a change in the mode of holding (i.e. joint tenancy to tenants in common or vice versa), refer to the document type:

[Conveyance of Land | Not Chargeable | Change in Tenancy - No Change in Ownership Share](#)

Should the property include land used for primary production purposes the document must be **submitted to the Commissioner for assessment**, together with separate values for house and curtilage, and the remaining area and a [Section 71CB Statutory Declaration](#).

If the Transfer includes two or more Titles it must be **submitted to the Commissioner for assessment**, together with a detailed description of what the land is used for, on which title the house is located and a completed [Section 71CB Statutory Declaration](#).

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document);
- completed [Section 71CB Statutory Declaration](#); and
- a copy of the Standard Relationship Certificate or Commemorative Certificate if applicable.

### What Section(s) of the *Stamp Duties Act 1923* applies?

Section 71CB

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

This document is exempt from stamp duty.

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## Examples

## Shared residence transferred between domestic partners

Drew and Toby have resided as *domestic partners* for seven years. The house at Glenelg in which they reside is currently registered in Drew's name. On 1 June, they executed a Transfer whereby Drew transferred a half interest in the property at Glenelg to Toby. They will continue to reside in this house as their principal place of residence.

Drew and Toby have executed a Transfer and a [Section 71CB Statutory Declaration](#).

The document is self-determined under this document type as **Exempt**.

## Shared residence transferred between former spouses

Dave and Helen separated on the 18 March, after being married 10 years. The shared residence is currently registered in both Dave and Helen's names. After a period of negotiation it was agreed that Helen would transfer her interest in the shared residence to Dave.

On 12 September, Dave and Helen executed a Transfer evidencing the above arrangement and a [Section 71CB Statutory Declaration](#) stating that the relationship has irretrievably broken down.

The Transfer does not include land used for industrial or commercial purposes, nor does it include land used for primary production purposes.

The document is self-determined under this document type as **Exempt**.

## Shared residence transferred between spouses where another person is registered on the Certificate of Title

The Certificate of Title lists the registered owners as Fred and Kate (husband and wife) and their daughter Megan, as joint tenants.

Fred and Kate agree that Fred will transfer his interest in the property to Kate. A Transfer is executed by Fred (as transferor) and Kate (as transferee) for Fred's one third interest (i.e. Kate now owns two thirds of the property and Megan owns one third).

The document is self-determined under this document type as **Exempt**. The exemption applies even though Megan is a registered proprietor. This is because the transfer occurred solely between the spouses.

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## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019
	Hyperlinks updated – April 2022

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Document Type:	Conveyance of Land
Document Name:	Exemptions
Exemption Provision:	Pursuant to 71CBA

## Introduction

This Document Guide Note applies to a conveyance of land pursuant to Section 71CBA. This section provides, *inter alia*, an exemption from stamp duty to a transfer of land between former domestic partners (or a trustee of a domestic partner's superannuation fund) who have cohabitated continuously as domestic partners for at least three years and the transfer is consequential upon a:

- certified domestic partnership agreement; or
- property adjustment order

A transfer of land from a company or trust to a domestic partner of the *domestic* relationship pursuant to the *Domestic Partners Property Act 1996* may be exempt from stamp duty. The transfer must be **submitted to the Commissioner for assessment** together with a copy of:

- the Order; and
- a copy of the trust deed (if applicable).

Your submission must also advise:

- the character of the property involved (e.g. the family home);
- the extent that the parties to the marriage own and/or control the company or trust involved (i.e. the extent to which the company itself could be said to be an asset of the domestic relationship);
- the identity and role of any other persons involved in the transfer;
- the identity and role of any other owners or beneficiaries of the company or trust; and
- the relationship between any other persons associated with the transfer and the parties to the domestic relationship.

*Domestic partner* is defined in the *Domestic Partners Property Act 1996* which states:

*domestic partner* means:

- a) a person in a registered relationship, and includes:
  - i) A person who is about to enter into a registered relationship; or
  - ii) A person who has been in a registered relationship; or

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- b) a person who lives in a close personal relationship, and includes:
- i) a person who is about to enter a close personal relationship; or
  - ii) a person who has lived in a close personal relationship.

*Close personal relationship* means the relationship between 2 adult persons (whether or not related by family and irrespective of their gender) who live together as a couple on a genuine domestic basis, but does not include –

- the relationship between a legally married couple; or
- a relationship where 1 of the persons provides the other with domestic support or personal care (or both) for fee or reward, or on behalf of some other person or an organisation of whatever kind.

Note: Two persons may live together as a couple on a genuine domestic basis whether or not a sexual relationship exists, or has ever existed, between them.

*Domestic relationship* means the relationship between domestic partners.

*Certificated domestic partnership agreement* has the same meaning as in the *Domestic Partners Property Act 1996*.

*Property adjustment order* means an order of a court under Part 3 or 4 of the *Domestic Partners Property Act 1996*.

*Registered relationship* means a relationship that is registered under the *Relationships Register Act 2016*, and includes a corresponding law registered relationship under that Act.

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

### What documents can I self-determine under this document type?

The document can be in the form of:

- LTO Form T1 - Transfer.
- LTO Form RTC – Application for the Deposit of a Plan of Division

### What types of transactions can I self-determine under this document type?

A conveyance of land pursuant to Section 71CBA is deemed **suitable** for self-determination under this document type where:

- the land is being transferred between the former domestic partners;
- the land is being transferred between a domestic partner and a trustee of the domestic partner's superannuation fund or between the trustees of the former domestic partner's superannuation funds;

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- a [Section 71CBA Statutory Declaration](#) has been completed by the former domestic partners;
- the transfer of land is consequential upon either a certified domestic partnership agreement or a property adjustment order; and
- the domestic partners had been living in a domestic relationship continuously for at least three years.

The exemption applies regardless of whether or not there is consideration being paid.

The following similar transactions cannot be self-determined under this document type:

A conveyance of property (other than land) pursuant to Section 71CBA, refer to the document type:

[Conveyance of Land | Exemptions | Pursuant to 71CBA](#)

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document);
- completed [Section 71CBA Statutory Declaration](#); and
- copy of the certified domestic partnership agreement or the property adjustment order.

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 71CBA

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

This document is exempt from stamp duty.

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## Examples

### Investment Home transferred between former domestic partners

Dave and Helen who have been living together as domestic partners separated on the 2 January. An investment property is currently registered in both Dave and Helen's names. A property adjustment order directs that the investment property be transferred to Helen.

On 15 January the following year, Dave and Helen executed a Transfer evidencing the above arrangement and a [Section 71CBA Statutory Declaration](#) stating that the relationship has irretrievably broken down.

The document is self-determined under this document type as **Exempt**.

### Land transferred pursuant to a Property Adjustment Order from a trustee of a domestic partner's superannuation fund to a spouse of the domestic relationship

Rodney and Belinda were domestic partners and it is considered that their domestic relationship has broken down irretrievably. Rodney and Belinda have agreed upon the distribution of their assets and have obtained a Property Adjustment Order that details the distribution of their assets.

The Property Adjustment Order states that the trustee of Rodney's superannuation fund transfer certain land to Belinda.

Rodney and Belinda have executed a [Section 71CBA Statutory Declaration](#), stating that their domestic relationship has irretrievably broken down.

The document is self-determined under this document type as **Exempt**.

### Land transferred pursuant to a Certified Domestic Partnership Agreement from a domestic partner to a trustee of a domestic partner's superannuation fund

Tony & Ellen were domestic partners and it is considered that their domestic relationship has broken down irretrievably. Tony and Ellen have agreed upon the distribution of their assets and have entered into a Certified Domestic Partnership Agreement that details the distribution of their assets.

The Certified Domestic Partnership Agreement states that Ellen transfer certain land to the trustee of Tony's superannuation fund.

Tony and Ellen have executed a [Section 71CBA Statutory Declaration](#), stating that their domestic relationship has irretrievably broken down.

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The document is self-determined under this document type as **Exempt**.

Land transferred pursuant to a Property Adjustment Order from a trustee of a domestic partner's superannuation fund to a trustee of the other domestic partner's superannuation fund.

Adam and Kate were domestic partners and it is considered that their relationship has broken down. A Property Adjustment Order directs that a certain land be transferred from the trustee of Adam's superannuation fund to the trustee of Kate's superannuation fund.

Adam and Kate have executed a [Section 71CBA Statutory Declaration](#), stating that their domestic relationship has irretrievably broken down.

The document is self-determined under this document type as **Exempt**.

Land transferred pursuant to a Property Adjustment Order between former same sex domestic partners

Drew and Toby have been living together for over 4 years in a domestic relationship. They own a house together but have now separated. A property adjustment order directs that this property be transferred to Drew.

Drew and Toby execute a Transfer pursuant to this order and complete a [Section 71CBA Statutory Declaration](#) stating that their relationship has irretrievably broken down.

The document is self-determined under this document type as **Exempt**.

## Version History

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1	May 2018
2	November 2018
3	July 2019  Hyperlinks updated - April 2022

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Document Type:	Conveyance of Land
Document Name:	Exemptions
Exemption Provision:	Pursuant to a Will or Intestacy

## Introduction

This Document Guide Note refers to a conveyance of land pursuant to Section 71(5)(h). This section provides an exemption from *ad valorem* voluntary conveyance stamp duty on:

- the conveyance of property to an executor or administrator of a deceased person's estate;
- the conveyance of property to the beneficiaries of the deceased person's estate pursuant to the terms of the will of the deceased; or
- the conveyance of property to the beneficiaries of the deceased person's estate pursuant to the laws of intestacy.

A Court Order pursuant to the *Succession Act 2023* and which amends the terms of a will is regarded as a codicil to the will. A conveyance of land pursuant to a Court Order of this type can be self-determined under this document type. If the transfer is pursuant to a Court Order other than the *Succession Act 2023*, it must be **submitted to the Commissioner for assessment**.

If the transfer is within these criteria it is exempt from stamp duty. An 'Application to Transfer the Registration of a Motor Vehicle' to a beneficiary, is exempt from stamp duty, and must be self-determined under the document type:

[Exemptions - Transfer of Motor Vehicle | Pursuant to a Will or Intestacy](#)

The sale of any land by the executor or administrator to a beneficiary or another person is liable to *ad valorem* conveyance stamp duty. In some cases, there may be more than one beneficiary entitled to the land and an agreement is reached whereby one beneficiary (or the beneficiary with another person) will purchase the interests of the other beneficiaries. This can be effected on one document, rather than by a two document series.

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If this is effected on **one document**, the transaction must be self-determined under this document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

[Conveyance of Land | Qualifying Land](#)

The document is not required to be self-determined Exempt for the interest transferred to the beneficiary. A **two document series** would firstly involve a transfer to all the beneficiaries entitled pursuant to the terms of the will followed by a second transfer from those beneficiaries that are selling their entitlement to one of the other beneficiaries (or the beneficiary with another person).

The document must be self-determined under the document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

[Conveyance of Land | Qualifying Land](#)

If a beneficiary of an intestate estate **disclaims** an interest in the estate, the disclaimer document must be **submitted to the Commissioner for assessment**.

A Transmission Application or an Application to Note Death is not required to be self-determined on RevenueSA Online.

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

This exemption applies where the beneficiary under the will takes the property as a trustee, e.g., the will directs the property to the ABC Family Trust. A transfer is drawn from the executor to a person who takes the property as trustee of the ABC Family Trust. The transfer is self-determined under this document type.

### **What documents can I self-determine under this document type?**

The document can be in the form of:

- LTO Form T1 - Transfer; or
- any other document that conveys an interest in land pursuant to the terms of a will or the laws of intestacy.

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### What types of transactions can I self-determine under this document type?

A conveyance of land pursuant to the terms of a will, or the laws of intestacy, is deemed **suitable** for self-determination under this document type where:

- the conveyance is, pursuant to the terms of the will, or the laws of intestacy;
- there is **no** consideration passing between the parties;
- the property is conveyed to the beneficiary pursuant to the terms of the will, or the laws of intestacy, and to no other party; and
- the conveyance is **not** pursuant to a Deed of Family Arrangement.

The following similar transactions cannot be self-determined under this document type:

A transfer of land pursuant to a Deed of Family Arrangement must be **submitted to the Commissioner for assessment** together with a copy of the will, a copy of the Deed of Family Arrangement and a detailed description of the transaction.

Note: All Deeds of Family Arrangement are to be **submitted to the Commissioner for assessment**.

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document);
- a copy of the will of the deceased or an explanation as to how the beneficiary is entitled to the property pursuant to the laws of intestacy;
- evidence of the market value of the land as at the date of conveyance – where an interest is conveyed that is **not** pursuant to the terms of the will of the deceased;
- a copy of the contract for sale and purchase of the land (if applicable); and
- a copy of the Court Order pursuant to the *Succession Act 2023* (if applicable).

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 71(5)(h)
- Section 71A
- Schedule 2, Part 2, General Exemption 29

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

Where the land is being conveyed to all of the beneficiaries entitled to the land in accordance with the terms of the will, or the laws of intestacy, the document is **Exempt**.

Where the transfer to a beneficiary involves both a part interest transferred pursuant to the terms of a will and a part interest either for consideration or no consideration, the transaction must be self-determined under the document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

[Conveyance of Land | Qualifying Land](#)

### Examples

#### Conveyance to beneficiaries pursuant to terms of will

Ann has been appointed the executor of Bob's estate. Pursuant to Bob's will, his net estate, which includes land, is bequeathed to Kate and Dave equally.

The consideration panel in the Transfer (from Ann, as executor to Kate and Dave) recites 'pursuant to the terms of the will of Bob deceased'.

As the conditions of Section 71(5)(h) have been satisfied, the document is self-determined under this document type as **Exempt**.

#### Conveyance to a beneficiary pursuant to the terms of the will and some other person

Hugh has been appointed the executor of Fred's estate. Pursuant to Fred's will, his land is bequeathed to Pam. Pam has requested the executor to include her son John on the transfer, for a consideration of \$50 000 payable by John.

There are two conveyances involved here. Firstly the transfer of a half interest pursuant to the terms of the will, and secondly, a transfer of a half interest for a consideration of \$50,000.

The transfer is self-determined with *ad valorem* conveyance stamp duty on the **consideration** or **market value** of the half interest for the land, WHICHEVER IS THE GREATER. This document is entered under the document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

[Conveyance of Land | Qualifying Land](#)

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## Beneficiary takes land in lieu of money

Tom's will directs his executor to convert his estate to money and distribute this equally to his beneficiaries John, Kate and Lisa. The beneficiaries have agreed with the executor that John will take land equivalent in value of his entitlement in lieu of money.

This transfer is **Exempt** from *ad valorem* duty pursuant to Section 71A as an *in specie* distribution.

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlinks updated - April 2022
4	September 2025 - <i>Inheritance (Family Provisions) Act 1972</i> and the <i>Wills Act 1936</i> has been repealed and replaced with the <i>Succession Act 2023</i>

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Document Type:	Conveyance of Land
Document Name:	Exemptions
Exemption Provision:	To exempt authority

## Introduction

This Document Guide Note applies to a conveyance of land to an 'exempt authority'.

A stamp duty exemption applies to documents that convey land to an 'exempt authority'. The exemption applies regardless of whether or not a consideration has been paid. For the purposes of this exemption an 'exempt authority' is:

- the Crown, or any person on behalf of the Crown, which is exempt under Schedule 2, General Exemption 13B; or
- a body that is exempt from stamp duty under its own enabling legislation or some other legislation.

In relation to conveyances to the Crown, the exemption does **not** apply when there is a transfer by way of surrender to the Crown of an interest in a Crown Lease. This is where there is a surrender of an interest in a Crown Lease to the Crown to enable the Crown to grant a Torrens Title to a person other than the surrenderor.

If there is any doubt as to whether the exemption applies, then the document must be **submitted to the Commissioner for assessment**.

In all instances, the onus is on the taxpayer to prove that the authority or document is exempt from stamp duty.

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

## What documents can I self-determine under this document type?

The document can be in the form of:

- LTO Form T1 - Transfer;
- LTO Form S1 - Surrender of Lease; or
- LTO Form RTC – Application for the Deposit of a Plan of Division.

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### What types of transactions can I self-determine under this document type?

A document that conveys land is deemed **suitable** for self-determination under this document type where:

- the land is conveyed to an exempt authority.

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document); and
- evidence of the authority's exempt status.

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Schedule 2, General Exemption 13B – where the conveyance is to the Crown, or to any person on behalf of the Crown.

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

This document is exempt from stamp duty.

### Examples

#### Conveyance of land to the Crown

ABC Pty Ltd has entered into a contract for the sale and purchase of land to the Minister of Transport (a body of the Crown). Both parties execute a Transfer.

The Transfer is self-determined under this document type as **Exempt** from stamp duty pursuant to Schedule 2, General Exemption 13B.

#### Conveyance of land to an exempt authority under its own enabling legislation

Sam has decided to sell his land to the Personnel Corporation. Pursuant to the *Personnel Act 1966*, the Personnel Corporation is exempt from all State taxes, fees and charges. Both parties execute a Transfer.

The Transfer is self-determined under this document type as **Exempt**.

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## Version History

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Document Type:	Conveyance of Land
Document Name:	Exemptions
Exemption Provision:	To Religious/Charitable Body

## Introduction

This Document Guide Note explains how stamp duty is calculated on a conveyance of Residential or Primary Production Land pursuant to Exemption 33 of Schedule 2, Part 2. This provision provides an exemption from *ad valorem* conveyance stamp duty where there is a conveyance of land to a body established wholly for charitable or religious purposes or to a person who acquires the property in the person’s capacity as trustee for a body established for charitable or religious purposes and the land will not be used (wholly or predominantly) for commercial or business purposes.

Charitable purposes can include:

- the relief of the aged, impotent and poor;
- the advancement of education;
- the advancement of religion; or
- other purposes beneficial to the community.

The transfer can be for consideration or no consideration.

If there is any doubt as to whether the exemption pursuant to Exemption 33 of Schedule 2, Part 2 applies, the document must be **submitted to the Commissioner for assessment** together with a copy of the Constitution of the transferee and a description as to what the property is to be used for.

If this is a conveyance of qualifying land then the transfer is not liable to duty and can be self-determined under the document type;

[Conveyance of Land | Qualifying Land](#)

## What documents can I self-determine under this document type?

The document can be in the form of:

- LTO Form T1 - Transfer; or
- any other document that conveys residential land or primary production land to a ‘religious’ or ‘charitable’ body or a trustee on behalf of the ‘religious’ or ‘charitable’ body.

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### What types of transactions can I self-determine under this document type?

A conveyance of residential land or primary production land is deemed **suitable** for self-determination under this document type where:

- the land is transferring to a body established for charitable or religious purposes or to a person who acquires the property in the person's capacity as trustee for a body established wholly for charitable or religious purposes; and
- the land will not be used (wholly or predominantly) for commercial or business purposes; even where any revenue, income or other benefit arising from the use of the property for commercial or business purposes will be applied toward the religious or charitable purposes of the body.

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document);
- a copy of the Constitution of the transferee; and
- a description of what the land is to be used for.

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Exemption 33 of Schedule 2, Part 2

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

This document is exempt from stamp duty.

### Examples

Transfer of Residential Land for no consideration where the land is wholly for religious purposes

Bill transfers residential Land to a church for **no consideration**. The land is to be used wholly for religious purposes.

The document is self-determined under this document type as **Exempt**. The transaction is exempt from stamp duty pursuant to Exemption 33 of Schedule 2, Part 2.

Transfer of Residential Land for consideration where the land is wholly for charitable purposes

A Pty Ltd sells residential land to an incorporated association, which has solely charitable and benevolent objects. The land is to be used wholly for charitable purposes.

The document is self-determined under this document type as **Exempt**. The transaction is exempt from stamp duty pursuant to Exemption 33 of Schedule 2, Part 2.

Transfer of Residential Land for consideration to a trustee where the land is wholly for religious purposes

Bob sells residential land to XYZ Pty Ltd which acts as a trustee for a prominent church group. The land will be used for religious purposes and not for commercial or business purposes.

The document is self-determined under this document type as **Exempt**. The transaction is exempt from stamp duty pursuant to Exemption 33 of Schedule 2, Part 2.

## Version History

Version No.	Release Date
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2	November 2018
3	July 2019
	Hyperlinks updated - April 2022

OFFICIAL

Document Type:	Conveyance of Land
Document Name:	Exemptions
Exemption Provision:	Trustee to Trustee

## Introduction

This Document Guide Note refers to a conveyance (transfer) of land from a trustee to a trustee in order to effect the retirement of a trustee and or the appointment of a new trustee.

Section 71(5)(d) provides relief from *ad valorem* stamp duty where there is a conveyance of property from a trustee to a trustee and:

- the document conveys property; and
- the conveyance is not part of a scheme for conferring a benefit, in relation to the trust property, upon the trustee or any other person to the detriment of the beneficial interest of any other person.

In considering whether the conveyance is part of a scheme for conferring a benefit, in relation to the trust property, upon the trustee or any other person to the detriment of the beneficial interests of any person, the beneficial interest of the beneficiaries in the trust, before and after the conveyance, need to be considered. If the beneficial interest of any of the beneficiaries of the trust has changed after the conveyance, then the exemption will not apply.

If the conveyance is part of a transaction where all trust property including all land is being transferred to the same new trustee and the property remains in the same trust, the document can be self-determined on RevenueSA Online provided the above criteria are satisfied.

If the conveyance only relates to some of the trust property, this may fall under trust splitting and the exemption at Section 71(5)(d) may apply. Such transfers must be **submitted to the Commissioner for assessment**. See commentary below on this.

It is irrelevant whether the trustee is a person or a company.

The consideration panel of the document may recite 'Trustee to Trustee' or similar.

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

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### Split Trust

Trust splitting can be described as partitioning, splitting, dividing, or allocating trust properties into two or more parts and having different trustees appointed in respect of the trust property that is now in each separate part. This is generally referred to as creating a split trust or sub-trust. It is considered by RevenueSA that there is only one trust but different trustees in respect of different parts of the trust property. The trustees are governed by the same trust deed.

If you have a transfer of property from a trustee to a trustee pursuant to a trust splitting arrangement as described above, this transfer cannot be self-determined on RevenueSA Online and must be **submitted to the Commissioner for assessment**. Your submission should include full details of the transaction and why you consider the Section 71(5)(d) exemption should apply.

### Cloned Trust

A trust (i.e. the original trust) is cloned when one or more trusts are established with the same terms and beneficiaries as the original trust. A cloned trust will usually have a different name to the original trust. A cloned trust may also have a different trustee and different appointor.

A cloned trust is a separate trust from the original trust. A transfer of property to a cloned trust is liable to ad valorem duty pursuant to Section 71(3)(a)(i). Section 71(5)(d) does not apply to exempt from stamp duty a transfer of property to a cloned trust.

If you have a transfer of land to a cloned trust it should be self-determined under the RevenueSA Online document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

[Conveyance of Land | Qualifying Land](#)

If the cloned trust has the same trustee as the original trust and the land is intended to be held by the cloned trust and there is no documentation to evidence this, a [Section 71E Statement](#) and [Section 71E Statutory Declaration](#) must be completed and self-determined under the RevenueSA Online document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

[Conveyance of Land | Qualifying Land](#)

Refer to the [Stamp Duty Document Guide \(Section 71E\)](#) for further information.

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### What documents can I self-determine under this document type?

The document can be in the form of:

- LTO Form T1 - Transfer; or
- any other document that conveys land from a trustee to a trustee.

### What types of transactions can I self-determine under this document type?

A conveyance of land from a trustee to a trustee is deemed suitable for self-determination under this document type where:

- there is no change to the beneficial interest of the trust property of the beneficiaries;
- the land remains subject to the same trust; and
- the conveyance is not part of a trust splitting or cloning arrangement (as described above).

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document);
- a copy of the Deed establishing the trust;
- a copy of any Amending/Variation Deeds (if applicable); and
- a copy of the resolution recording the retirement of a trustee and/or the appointment of a new trustee (if applicable).

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 71(5)(d)
- Schedule 2, Part 2, General Exemption 28

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

This document is exempt from stamp duty.

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## Example

### Conveyance of Land from a Trustee to a Trustee

Ann is the trustee of the Smith Unit Trust. Ann owns farming land in Berri in her capacity as trustee of the trust.

Ann has been advised by her accountant to have a corporate trustee as trustee of the trust, and has set up a company for this purpose.

A Deed of Appointment of New Trustee has been executed had stamp duty determined. The farming land now needs to be transferred to the new trustee.

Ann in her capacity as trustee of the Smith Unit Trust transfers the farming land to the company as trustee of the Smith Unit Trust and has executed a Transfer evidencing this.

There is no change to the beneficial interest of the trust property.

As the requirements of Section 71(5)(d) have been satisfied, the document is self-determined under this document type as **Exempt**.

## Version History

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3	July 2019
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Document Type:	Conveyance of Land
Document Name:	Exemptions
Exemption Provision::	Family Farm Pursuant to Sec 71CC

## Introduction

This Document Guide Note applies to a conveyance of an interest in land used wholly or mainly for the business of primary production between certain relatives (family members) and/or their trustees, and companies with a shareholding limited to family members, which can include a conveyance from:

- natural person to a natural person;
- natural person to a trustee;
- natural person to a company;
- trustee to a natural person;
- trustee to a trustee;
- trustee to a company;
- company to a natural person;
- company to a trustee; and
- company to company.

The transaction is exempt from stamp duty pursuant to Section 71CC subject to the criteria of this section (see below). The exemption applies regardless of whether or not there is a consideration passing between the parties.

The 'business of primary production' is defined as the business of agriculture, pasturage, horticulture, viticulture, apiculture, poultry farming, dairy farming, forestry or any other business consisting of the cultivation of soils, the gathering in of crops, the rearing of livestock or the propagation and harvesting of fish or other aquatic organisms (Section 2(1)).

Section 71CC(5) defines 'relative'. The following are examples of some family relative relationships:

- Parent to a Child;
- Grandparent to a Grandchild;
- Child to a Parent or Grandparent;
- Brother to a Sister (including in-laws);
- Sister to a Brother (including in-laws);
- Aunty or Uncle to a Niece or Nephew (not vice versa);

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- spouses or a spouse of any person referred to above. A person is the spouse of another if they are legally married; or
- domestic partners or a domestic partner (within the meaning of the *Family Relationships Act 1975*) of any person (excluding spouses or a spouse) referred to above.

Section 71CC(5) defines:

- a **natural person** or **person** to not include a person who is deceased at the time of execution of the conveying document. This means that the exemption will not apply where either the transferor or transferee are executors or administrators of a deceased estate; and
- a **company** as a 'family company' if each shareholder of the company is a relative of all other shareholders of the company.

The term 'conveyance' includes vesting, transfer, assignment and other like terms. The term 'conveying document' includes a [Section 71E Statement](#) if there is no actual conveying document.

Refer to the [Stamp Duty Document Guide \(Section 71E\)](#) for further information.

If a party to the transaction includes the trustee/s of a family discretionary trust, the range of beneficiaries or potential beneficiaries of the family discretionary trust must be limited to natural persons of a particular family group and cannot include, for example, non-relatives, companies, other trusts or charities.

If a party to the transaction includes the trustee/s of a unit trust, the range of unit holders of the unit trust must be limited to natural persons of a particular family group and cannot include, for example, non-relatives, companies, other trusts or charities.

If a party to the transaction includes the trustee/s of a superannuation fund trust, the range of members of the superannuation fund trust must be limited to natural persons of a particular family group and cannot include, for example, non-relatives, companies, other trusts or charities.

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

If you are unsure whether the exemption applies, contact RevenueSA for assistance.

### What documents can I self-determine under this document type?

The document can be in the form of:

- LTO Form T1 - Transfer;
- [Section 71E Statement](#); or

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- any other document that conveys land pursuant to the Section 71CC exemption criteria.

Refer to the [Stamp Duty Document Guide \(Section 71E\)](#) for further information.

### What types of transactions can I self-determine under this document type?

A conveyance of a family farm is deemed **suitable** for self-determination under this document type where:

- the land is used wholly or mainly for the business of primary production and is not less than 0.8 hectares in area;
- a business relationship with respect to the use of the land for the business of primary production existed between the transferor and transferee for at least 12 months immediately before the date of the conveying document. Where the transferor or transferee or both is a trustee, you must name the beneficiary under each trust who has the pre-existing immediate 12 month business relationship with each other. Where the transferor or transferee, or both, are family companies, you must name the shareholder(s) under each company who has a pre-existing immediate 12 month business relationship with each other;
- the sole or principal business of the transferor or, if a company, at least one shareholder of the company is (immediately before the date of the conveying document) the business of primary production;
- the document transfers land where a familial relationship exists between a transferor and a transferee, between natural persons who are relatives as defined by the *Stamp Duties Act 1923*, a trustee for a relative or family companies (where all of the shareholders of the company are relatives); and
- the transfer does not arise from arrangements or a scheme devised for the principal purpose of taking advantage of the benefit of the section.

### The following similar transactions cannot be self-determined under this document type:

If the conveying document gives effect to a transaction, or part of a transaction, of which some of the elements are exempt from stamp duty pursuant to Section 71CC and others are not, the document must be **submitted to the Commissioner for assessment**.

If the transaction is effected by a transfer of shares in a land holding company and the exemption at Section 102F applies, the Section 102B return will need to be completed and **submitted to the Commissioner for assessment**.

This exemption does not apply to an 'Application to Transfer the Registration of a Motor Vehicle'.

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### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document)
- a completed 'Application for Stamp Duty Concession on the Transfer of a Family Farm' statutory declaration;
- evidence of the market value of the land;
- a copy of the Trust Deed and any Amending Deed(s) (applicable only where either the transferor and/or transferee are trustees);
- evidence that the sole or principal business of at least one shareholder of the company or the natural person who, or whose trustee, is the transferor is (immediately before the conveying document) the business of primary production;
- evidence that each shareholder of the company is a relative of all other shareholders of the company;
- evidence that the land is not less than 0.8 hectares in area;
- evidence, if another business besides the business of primary production is conducted on the land, that the business of primary production is the main business conducted on the land; and
- evidence that a business relationship with respect to the use of the land for the business of primary production existed between the transferor(s) and the transferee(s) (where the transferor and/or transferee is a company, at least one of the shareholders of the company) for at least 12 months immediately before the date of the transfer.

### Evidence of the business relationship can be in the form of:

- a previous employment relationship between the parties (regardless of the amount or form of remuneration);
- a share-farming arrangement;
- the provision of assistance in the running of the business;
- a partnership arrangement; or
- any other documentation that evidences the primary production business relationship for the land between the transferor(s) and the transferee(s).

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 71CC

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

The conveying document is **Exempt** from stamp duty.

You will need to supply to RevenueSA either the consideration or market value of the interest in the land being conveyed as at the date of conveyance **WHICHEVER IS THE GREATER**, assuming that the property is at that date free from encumbrances. This is required for statistical purposes.

### Examples

#### Transfer of Primary Production Land between natural persons

Fred owns a primary production property covering 20 hectares (used wholly or mainly for the business of primary production) on which he operates a viticulture business as his principal business. His two children, Tim and Sally, work full-time on the property with him and have so for at least the immediately preceding 12 months.

Fred wants to transfer this property to his two children as a reward for the services that they have provided him over the last five years.

A Transfer is executed which conveys the property from Fred to Tim and Sally.

As the transaction satisfies the criteria of Section 71CC, the document is self-determined under this document type as **Exempt from stamp duty**.

#### Transfer of Primary Production Land from a natural person to a trustee for a Family Trust

Meagan owns a 25 hectare vineyard (used wholly or mainly for the business of primary production) in the Barossa Valley on which she conducts her primary production business as her principal business with her husband Dave.

Meagan wants to transfer an interest in this Primary Production Land to her husband, but after receiving financial advice has decided to transfer the land to a family trust for the benefit of herself and her husband Dave.

Meagan has executed a Transfer whereby the land is transferred to Dave Pty Ltd as trustee for the Meagan and Dave Family Trust. This trust has Meagan and Dave as the specified beneficiaries and includes their relatives as potential beneficiaries of the trust. The trust does not include any other persons as potential beneficiaries of the trust.

Evidence of a business relationship for at least the immediately preceding 12 months between Meagan and Dave has been provided.

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As the transaction satisfies the criteria of Section 71CC, the document is self-determined under this document type as **Exempt** from stamp duty.

Note: If the Meagan and Dave Family Trust is not limited to natural persons or the relatives of Meagan and Dave, the exemption will not apply.

### Transfer of Primary Production Land from a trustee for a family trust to a trustee for a family trust

Daniel and Kate run a cattle farm as their principal business on 500 hectares of land (used wholly or mainly for the business of primary production) which is held in their family trust, the Shank Family Trust. The beneficiaries of the Shank Family Trust are limited to Daniel and 'the relatives of Daniel as the term relative is defined in Section 71CC(5)'.

Daniel and Kate's daughter Charlie has assisted with running the cattle farm for a number of years and draws a wage and/or distribution from the Shank Family Trust.

Daniela and Kate wish to hand control and ownership of the farm to Charlie and her husband. Although Daniel and Kate, as trustees of the Shank Family Trust, could distribute the land to Charlie and her husband as beneficiaries of the trust stamp duty exempt, Charlie and her husband desire to hold the land in their own family trust. Accordingly, a transfer of the land is effected from Daniel and Kate as trustees of the Shank Family Trust to Chas Pty Ltd as trustee for the Chas Family Trust. The beneficiaries of the Chas Family Trust are limited to Charlie and 'the relatives of Charlie as the term relative is defined in Section 71CC(5)'.

Charlie declares that she has an existing 12 month business relationship with her father Daniel in respect of the cattle farm.

As the transaction satisfies the criteria of Section 71CC, the document is self-determined under this document type as **Exempt** from stamp duty.

### Transfer of Primary Production Land to a trustee of a superannuation fund

Ross and Mary own 250 hectares of land (used wholly or mainly for the business of primary production) upon which they conduct a dairy farm in partnership as their principal business. Ross and Mary desire to transfer the Primary Production Land to their self- managed superannuation fund, in which both are the only members.

Ross and Mary declare that they have been in a 12 month business relationship arising from the use of the land for primary production. They also

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advise that Ross' existing use in the land is being transferred to the fund's trustee to be allocated for Mary's benefit, and vice versa.

Membership of the fund is limited to the relatives of Ross and Mary as defined in Section 71CC(5).

As the transaction satisfies the criteria of Section 71CC, the document is self-determined under this document type as **Exempt** from stamp duty.

## Transfer of Primary Production Land to the trustee of a unit trust

Fred and Wilma own 150 hectares of land (used wholly or mainly for the business of primary production) upon which they conduct an apple orchard in partnership as their principal business. Fred and Wilma desire to transfer the Primary Production Land to a unit trust fund, in which both are the only unit holders.

Fred and Wilma declare that they have been in a 12 month business relationship arising from the use of the land for primary production. They also advise that Fred's existing use in the land is being transferred to the fund's trustee for Wilma's benefit, and vice versa.

The range of unit holders of the unit trust fund is limited to relatives of Fred and Wilma as defined in Section 71CC(5) of the Act.

As the transaction satisfies the criteria of Section 71CC, the document is self-determined under this document type as **Exempt** from stamp duty.

## Transfer of Primary Production Land from natural person to a company

George and Mildred own 50 hectares of land used as an apple orchard which is their principal business. George and Mildred desire to transfer the primary production land to a company in which they will be shareholders together with other shareholders, all of which are relatives of George and Mildred.

George and Mildred declare that they have been in a 12 month business relationship arising from the use of the land for primary production.

The range of shareholders of the company limited to relatives of George and Mildred as defined in Section 71CC(5) of the Act.

As the transaction satisfies the criteria of Section 71CC, the document is self-determined under this document type as [Exempt from stamp duty](#).

### Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlinks updated – April 2022
4	November 2022 Updated examples of family relative relationships.

## Conveyance of Other

Document Type:	Conveyance of Other
Document Name:	Exemptions
Exemption Provision:	Surrender of Interest in a Trust by a Family Member

### Introduction

This Document Guide Note refers to a document that evidences the transfer by way of surrender of interest in a discretionary trust by a family member to another member of the family trust pursuant to Section 71(5)(g).

A transfer, surrender or renunciation of an interest in property subject to a trust is liable for *ad valorem* voluntary conveyance stamp duty pursuant to Sections 71(3)(a)(iv) and 71(3)(a)(v). An 'interest' in property includes legal, equitable, potential, contingent, expectant or inchoate interest.

However, Section 71(5)(g) deems **certain transfers** of a potential beneficial interest in property subject to a discretionary trust **not** to be conveyances operating as a voluntary disposition *inter vivos*. These transfers would be self-determined as exempt.

The terms 'object' of a discretionary trust and 'potential beneficiary' of a discretionary trust are synonymous. In this Document Guide Note, the term 'transfer' has the same meaning as 'surrender' or 'renunciation'.

The criteria for exemption from *ad valorem* stamp duty pursuant to Section 71(5)(g) are:

- the discretionary trust must have been created wholly or principally for the benefit of a family group. Family group is defined at Section 71(15) to mean a group of persons connected by an unbroken series of relationships of consanguinity (related by blood) or affinity (related by marriage).

The following types of transfers are exempt from *ad valorem* stamp duty by this provision:

- a transfer from one member of the family group to another member of the family group (both of whom are objects of the discretionary trust and the trust was created for the members of the family group);

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- a transfer by a member of the family group by way of surrendering or renouncing their potential beneficial interest and another member of the family group is to continue as an object or beneficiary of the trust; or
- an acknowledgment by the trustee (pursuant to his/her power or authority) that a member of the family group no longer has any interest in the trust, and another member of the family group is to continue as an object or beneficiary of the trust.

### What documents can I self-determine under this document type?

The document can be in the form of:

- any document that evidences the surrender or renunciation of interest in a discretionary trust by a family member (usually in the form of a Deed).

### What types of transactions can I self-determine under this document type?

A document that evidences the surrender or renunciation of interest in a discretionary trust by a family member is deemed **suitable** for self-determination under this document type where:

- the transfer is from one member of the family group to another member of the family group (both of whom are objects of the discretionary trust and the trust was created for the members of the family group); or
- the transfer is by a member of the family group by way of surrendering or renouncing their potential beneficial interest and another member of the family group continues as an object or beneficiary of the trust; or
- an acknowledgment by the trustee (pursuant to his/her power or authority) that a member of the family group no longer has any interest in the trust, and another member of the family group will continue as an object or beneficiary of the trust.

The following similar transactions cannot be self-determined under this document type:

This exemption will not apply if the transferee had, prior to the transfer, a beneficial or potential beneficial interest in the property conveyed, but takes the property or interest transferred to him as trustee of a further trust – refer Section 71(6).

If a discretionary trust is amended to include a new beneficiary, it may be liable for *ad valorem* conveyance stamp duty. The document must be **submitted to the Commissioner for assessment** together with the Deed establishing the trust, all amending Deeds and the Balance Sheet of the trust as at the date of the addition of a beneficiary.

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If the terms of a discretionary trust are varied, and the variation does not involve the creation or variation of any beneficial interest or potential beneficial interest in the property subject to the trust, the document is not subject to *ad valorem* duty pursuant to Section 71(5)(i) and the document varying the trust is self-determined under the document type:

### [Exemptions | Deed](#)

Some examples of variations to a trust that do not attract *ad valorem* voluntary conveyance stamp duty are:

- a change to the name of the trust;
- a change to the appointer of the trust;
- a change to the vesting date; or
- banking amendments to the trust.

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- a copy of the Deed establishing the family trust;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document); and
- a copy of the renunciation document.

### What Section(s) of the *Stamp Duties Act 1923* applies?

Schedule 2, Part 2, General Exemption 29

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

This document is exempt from stamp duty.

### Examples

#### Renunciation of interest in a Family Discretionary Trust to a family member

Tom no longer wants to be an object of a trust. He executes a Deed renouncing his potential interest in favour of the other objects of the trust who are members of his family group.

As the above requirements of Section 71(5)(g) have been satisfied, the Deed is exempt from *ad valorem* voluntary conveyance stamp duty and the deed is self-determined under this document type as **Exempt**.

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## Trustee renounces the interest of a potential beneficiary to a continuing beneficiary

Jim as trustee of the Martin Family Discretionary Trust has executed a Deed whereby Jim's parents are from the date of the deed no longer included as objects of the trust. The parents are not parties to the deed. Other members of the Martin family will continue as beneficiaries of the Martin Family Discretionary Trust.

The Martin Family Discretionary Trust Deed includes a clause giving the trustee the power to exclude a person as a potential beneficiary of the trust.

As the above requirements of Section 71(5)(g) have been satisfied, the deed is exempt from *ad valorem* voluntary conveyance stamp duty and the Deed is self-determined under this document type as **Exempt**.

### Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019
	Hyperlinks updated – April 2022

## Exemptions

Document Type:	Exemptions
Exemption Provision:	Family Law Agreement Pursuant to 71CA

### Introduction

This Document Guide Note applies to a Family Law agreement. Section 71CA provides an exemption from stamp duty to a Family Law agreement, which is defined in that section as follows:

**Family Law agreement** means:

- a) a maintenance agreement; or
- b) a financial agreement; or
- c) a splitting agreement.

Each of these three types of agreements is then individually defined as follows:

**Maintenance agreement** means:

- a) a maintenance agreement approved by a court by order under Section 87 of the *Family Law Act 1975* (Cwlth) (the "FL Act"); or
- b) a maintenance agreement registered in a court under Section 86 of the FL Act or under regulations made pursuant to Section 89 of that Act.

**Financial agreement** means a financial agreement made under Part VIIIA or VIIIAB of the FL Act (or taken to have been made under Part VIIIAB of that Act) that, under that Act, is binding on the parties to the agreement.

**Splitting agreement** means:

- a) a flag lifting agreement; or
- b) a superannuation agreement;

that has effect under Part VIIIB of FL Act.

These types of splitting agreements are then defined as follows:

- **Flag lifting agreement** has the same meaning as in Part VIIIB of the FL Act
- **Superannuation agreement** has the same meaning as in Part VIIIB of the FL Act

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### What documents can I self-determine under this document type?

A Family Law agreement (as defined) is exempt from stamp duty and must be self-determined under the document type:

[Exemptions | Family Law Agreement - Pursuant to 71CA](#)

The exemption does not apply to the Family Law agreement (as defined) if the Family Law agreement (as defined) conveys property.

### What types of transactions can I self-determine under this document type?

The Family Law agreement can be drawn as an agreement or a deed and includes a:

- maintenance agreement (as described above);
- financial agreement (as described above);
- flag lifting agreement (as described above); or
- superannuation agreement (as described above).

The exemption does not apply to the Family Law agreement (as defined) if the Family Law agreement (as defined) conveys property.

The following similar transactions cannot be self-determined under this document type:

If a document conveys land to give effect to, or consequential on, a Family Law agreement (or a Family Law order), you will need to refer to the document type:

[Conveyance of Land | Exemptions | Pursuant to 71CA](#)

Note: with effect from 1 July 2010, South Australian legislative power in relation to the making of laws concerning the division of property of *de facto* partners upon their separation was referred to the Commonwealth.

This Document Guide Note only refers to a Family Law agreement between the parties to a marriage (or former marriage) or former *de facto* relationship.

A certified domestic partnership agreement or a deed or other instrument (including an application to transfer registration of a motor vehicle) to give effect to, or consequential on, a certified domestic partnership agreement or a property adjustment order between former domestic partners (as those persons are defined in the *Domestic Partners Property Act 1996*), may be exempt under Section 71CBA. Three Document Guide Notes are available on the RevenueSA website page in relation to Section 71CBA.

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## What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- brief details of any conveying document(s) related to the Family Law agreement; and
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

## What Section(s) of the *Stamp Duties Act 1923* applies?

Section 71CA (which from 1 July 2010 also applies to *de facto* persons, due to the *Statutes Amendment (De Facto Relationships) Act 2011*, which was assented to on 21 July 2011).

## What stamp duty is payable on this document?

The Family Law agreement document is Exempt from stamp duty.

## Version History

Version No.	Release Date
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3	July 2019
	Hyperlinks updated – April 2022

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Document Type:	Exemptions
Exemption Provision:	Appointment of New Trustee

## Introduction

This Document Guide Note refers to an Appointment of New Trustee that records either the:

- retirement of a trustee;
- appointment of a new trustee; or
- appointment of a further trustee to the same trust

Where there is both an Appointment of New Trustee document together with a Memorandum of Appointment of New Trustee, both documents can be self-determined under this document type.

## What documents can I self-determine under this document type?

The document can be in the form of:

- an Agreement (usually titled Appointment of New Trustee or Memorandum of Appointment of New Trustee); or
- a Deed (usually titled Appointment of New Trustee or Memorandum of Appointment of New Trustee).

## What types of transactions can I self-determine under this document type?

An Appointment of New Trustee is deemed **suitable** for self-determination under this document type where:

- there is no change in the beneficial interest of the trust property by the beneficiaries;
- the document evidences the retirement of a trustee and/or the appointment of a new trustee; or
- the instrument evidences the appointment of a further trustee of the same trust.

In considering whether the appointment is part of a scheme for conferring a benefit, in relation to the trust property, upon the trustee or any other person to the detriment of the beneficial interests of any other person, the beneficial interest of the beneficiaries in the trust, before and after the conveyance, need to be considered. If the beneficial interest of any of the beneficiaries of the trust has changed after the appointment, then the exemption will not apply.

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## What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- a copy of the Deed establishing the trust;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document); and
- a copy of any Amending/Variation Deeds (if applicable).

## What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 71(5)(d)
- Schedule 2, Part 2, General Exemption 28

## What stamp duty is payable on this document?

This document is exempt from stamp duty.

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019

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Document Type:	Exemptions
Exemption Provision:	Deed

## Introduction

A Deed, which is **not chargeable** under any other head of stamp duty, is exempt from stamp duty.

Although a document is referred to as a 'Deed' does not mean it will always be exempt as a Deed. The document must be examined thoroughly to determine its effect and its liability to the appropriate head of stamp duty.

This Document Guide Note applies to those Deeds that are not liable under another head of duty. Some of the Deeds that are **suitable** for self-determination under this document type are:

- Deed establishing a Superannuation Trust;
- Deed of Guarantee;
- Deed establishing a Family Trust;
- Deed of Release;
- Deed of Indemnity;
- Deed of Priority; and
- Deed establishing a Unit Trust.

Deeds that must be **submitted to the Commissioner for assessment** include:

- Deed of Family Arrangement dealing with a deceased estate. Note: A transfer of property pursuant to a Deed of Family Arrangement must be **submitted to the Commissioner for assessment** together with the Deed of Family Arrangement;
- Deed of Dissolution of Partnership;
- Deed of Variation of a Trust which adds new or potential beneficiaries/objects to the Trust; and
- Deed of Gift.

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## What documents can I self-determine under this document type?

The document can be in the form of:

- Deeds that are **not chargeable** under another head of stamp duty.

## What types of transactions can I self-determine under this document type?

A Deed is deemed **suitable** for self-determination under this document type where the document:

- does not convey property;
- does not create a lease over land;
- does not create a charge over property;
- is **not chargeable** under another head of stamp duty; and
- is not required to be **submitted to the Commissioner for assessment**.

## What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents; and
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

## What Section(s) of the *Stamp Duties Act 1923* applies?

Schedule 2, Part 2, General Exemption 30.

## What stamp duty is payable on this document?

This document is exempt from stamp duty.

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019

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Document Type:	Exemptions
Exemption Provision:	Transfer of Mortgage

## Introduction

This Document Guide Note applies to a transfer of a mortgage that transfers the mortgagee’s interest in the mortgage to a new mortgagee.

The document will be exempt from stamp duty. The exemption applies to both the transfer of the:

- Mortgage; and
- the debt secured by that mortgage.

The document can be self-determined under this document type and will be exempt from stamp duty regardless of whether or not a consideration is passing between the parties.

## What documents can I self-determine under this document type?

The document can be in the form of:

- LTO Form T3 - Transfer of Mortgage / Encumbrance or Lease; or
- any other document that conveys the mortgagee’s interest in the mortgage to a new mortgagee.

## What types of transactions can I self-determine under this document type?

A transfer of mortgage is deemed **suitable** for self-determination under this document type where:

- the document transfers the mortgagee’s interest in a mortgage to a new mortgagee.

The exemption applies regardless of whether or not there is a consideration being paid.

The following similar transactions cannot be self-determined under this document type:

If there is a transfer of a debt and there is no contemporaneous transfer of the mortgagee’s interest in the mortgage, then the document must be **submitted to the Commissioner for assessment**, together with a detailed description of the transaction.

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## What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents; and
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

## What Section(s) of the *Stamp Duties Act 1923* applies?

- Schedule 2, Conveyance or transfer on sale head of duty, Exemption 1
- Schedule 2, Conveyance operating as a voluntary disposition *inter vivos* head of duty, Exemption 2.

## What stamp duty is payable on this document?

This document is exempt from stamp duty.

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019

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Document Type:	Exemptions
Exemption Provision:	Agreement

## Introduction

An Agreement, that is not liable to stamp duty under any head of stamp duty, is Exempt from stamp duty.

Simply because a document is referred to as an 'Agreement' does not mean it will always be Exempt from stamp duty as an Agreement. The document must be examined thoroughly to determine its effect and its liability to the appropriate head of stamp duty.

This Document Guide Note applies to those Agreements that are Exempt from stamp duty. Some of the Agreements that are **suitable** for self-determining as Exempt under this document type are:

- an Agency Agreement;
- a Hire Purchase Agreement; or
- a Partnership Agreement (establishment of a partnership – where there is no conveyance of property).

## What documents can I self-determine under this document type?

Agreements that are not liable to stamp duty under another head of stamp duty.

## What types of transactions can I self-determine under this document type?

An Agreement is deemed **suitable** for self- determination under this document type where the document:

- does not convey dutiable property; and
- is not liable to stamp duty under another head of stamp duty.

Refer to [Information Circular No. 99](#) 'Stamp Duty on Business Transactions' for advice on dutiable property and non-dutiable property.

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## What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents; and
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

## What Section(s) of the *Stamp Duties Act 1923* applies?

Schedule 2, General Exemption 1A

## What stamp duty is payable on this document?

This document is exempt from stamp duty.

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019
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## Exemptions – Transfer of Motor Vehicle

Document Type:	Exemptions – Transfer of Motor Vehicle
Exemption Provision:	Pursuant to a Will or Intestacy

### Introduction

This Document Guide Note refers to a transfer of the registration of a motor vehicle pursuant to a will of a deceased person, or, the laws of intestacy.

An Application to Transfer the Registration of a Motor Vehicle to a beneficiary entitled under the will of a deceased person or the laws of intestacy, is exempt from stamp duty.

The laws of intestacy are defined by the *Succession Act 2023*. This Act states that if a person dies intestate, then the property should be distributed in the manner set out in that Act.

A Court Order pursuant to the *Succession Act 2023* and which amends the terms of a will is regarded as a codicil to the will. An Application to Transfer the Registration of a Motor Vehicle pursuant to a Court Order of this type can be self-determined under this document type.

This exemption applies where the beneficiary under the will takes the transfer of registration of the motor vehicle as a trustee, e.g., the will directs the property to the ABC Family Trust. A transfer is drawn from the executor to a person who takes the transfer of registration of the motor vehicle as trustee of the ABC Family Trust. The transfer is self-determined under this document type.

### What documents can I self-determined under this document type?

The document can be in the form of:

- Application to Transfer the Registration of a Motor Vehicle.

### What types of transactions can I self-determined under this document type?

An Application to Transfer the Registration of a Motor Vehicle pursuant to the terms of a will or the laws of intestacy is deemed **suitable** for self-determination under this document type where:

- the conveyance is pursuant to the terms of the will of a deceased person or the laws of intestacy and for no other consideration;

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- the registration is conveyed to the beneficiary pursuant to the terms of the will of a deceased person and to no other party; and
- the conveyance is **not** pursuant to a Deed of Family Arrangement.

The following similar transactions cannot be self-determined under this document type:

A transfer of the registration of a motor vehicle pursuant to a Deed of Family Arrangement must be **submitted to the Commissioner for assessment** together with a copy of the will, a copy of the Deed of Family Arrangement and a detailed description of the transaction. Note: All Deeds of Family Arrangement must be **submitted to the Commissioner for assessment**.

Once the Application to Transfer the Registration of the Motor Vehicle has been self-determined, the document must be forwarded to Service SA to have the change in ownership noted on their records.

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document);
- a copy of the will of the deceased person or an explanation as to how the beneficiary is entitled to the property pursuant to the laws of intestacy; and
- a copy of the Court Order pursuant to the *Succession Act 2023* (if applicable).

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Schedule 2, clause 2 (2), Exemption 19.

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

This document is exempt from stamp duty.

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## Example

### Transfer of the registration of a motor vehicle pursuant to a will

Ann has been appointed the executor of Bob's estate. Pursuant to Bob's will, his net estate, which includes a Motor Vehicle, is bequeathed to Kate and Dave equally.

The consideration panel in the Application to Transfer the Registration of a Motor Vehicle (from Ann, as executor to Kate and Dave) recites 'pursuant to the terms of the will of Bob, deceased'.

The document is self-determined under this document type as **Exempt**.

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019
4	September 2025 – <i>Inheritance (Family Provisions) Act 1972</i> and the <i>Wills Act 1936</i> has been repealed and replaced with the <i>Succession Act 2023</i>

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Document Type:	Exemptions – Transfer of Motor Vehicle
Exemption Provision:	Pursuant to 71CB

## Introduction

This Document Guide Note applies to a transfer of registration of a motor vehicle and registration of a motor vehicle pursuant to Section 71CB. This section provides an exemption from stamp duty to a document of which the sole effect is:

- to transfer an interest in the registration of a motor vehicle between spouses or domestic partners ;
- to transfer an interest in the registration of a motor vehicle between former spouses or former domestic partners following the irretrievable breakdown of the relationship; or
- to register a motor vehicle in the name of a person whose spouse or former spouse or domestic partner or former domestic partner was the last registered owner (either alone or jointly with the person).

The exemption applies to all motor vehicles owned by the spouse/s or domestic partner/s or former spouses or former domestic partners.

A person is, on a certain date, the *domestic partner* of another person if:

- the person is, on that date, in a registered relationship with the other; or
- the person is, on that date, living with that person in a close personal relations and the person:
  - has so lived with that other person continuously for the period of three years immediately preceding that date; or
  - has during the period of four years immediately preceding that date so lived with that other person for periods aggregating not less than three years; or
- a child, of whom the two persons are the parents, has been born (whether or not the child is still living at that date).

*Registered relationship* means a relationship that is registered under the Relationships Register Act 2016 and includes a corresponding law registered relationship under the Act.

*Close personal relationship* means the relationship between two adult persons (whether or not related by family and irrespective of their gender) who live together as a couple on a genuine domestic basis, but does not include:

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- the relationship between a legally married couple; or
- a relationship where one of the persons provides the other with domestic support or personal care (or both) for fee or reward, or on behalf of some other person or an organisation of whatever kind.

Note: two persons may live together as a couple on a genuine domestic basis whether or not a sexual relationship exists, or has ever existed, between them.

A person is the spouse of another if they are legally married.

The exemption applies regardless of whether or not consideration is paid.

### What documents can I self-determine under this document type?

The document will in most cases be in the form of:

- Application to Transfer the Registration of a Motor Vehicle.
- Application for Registration of a Motor Vehicle.

### What types of transactions can I self-determine under this document type?

A conveyance of the registration of a motor vehicle pursuant to Section 71CB is deemed **suitable** for self-determination under this document type where:

- the registration of the motor vehicle is being transferred between two persons who are or have been married to each other; or
- the registration of the motor vehicle is being transferred between two persons who are or have been living as domestic partners;
- the registration of a motor vehicle is made in the name of a person whose spouse or former spouse or domestic partner or former domestic partner was the last registered owner of the vehicle (either alone or jointly with the person), and
- a [Section 71CB Statutory Declaration](#) has been completed by the spouses or domestic partners or former spouses or former domestic partners.

Note: For the exemption to apply to former spouses or former domestic partners the relationship must have irretrievably broken down.

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### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document);
- a completed [Section 71CB Statutory Declaration](#); and
- a copy of the Standard Relationship Certificate or Commemorative Certificate, if applicable.

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 71CB

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

This document is exempt from stamp duty.

### Examples

#### Transfer of Motor Vehicle between spouses

Dave and Lisa have been cohabiting as domestic partners for eight years. Dave wants to transfer his interest in the motor vehicle to Lisa for love and affection (a common expression where a transfer is made by way of a gift).

They complete the Application to Transfer the Registration of a Motor Vehicle form evidencing the above arrangement and have executed a [Section 71CB Statutory Declaration](#).

The document is self-determined under this document type as **Exempt**.

#### Transfer of an unregistered motor vehicle

Ron and Marie have been living as domestic partners for eight years. They are the owners of an unregistered motor vehicle that was previously registered in both their names. Ron wants to transfer his interest in the motor vehicle to Marie for love and affection (a common expression where a transfer is made by way of a gift).

They complete an Application to Register a Motor Vehicle form evidencing the above arrangement and have executed a [Section 71CB Statutory Declaration](#).

The document is self-determined under this document type as **Exempt**.

### Version History

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Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlinks updated – April 2022

## Not Chargeable

Document Type:	Not Chargeable
Exemption Provision:	Lease entered into on or after 1/7/2004

### Introduction

This Document Guide Note applies to **all** leases entered into on or after 1 July 2004, regardless of whether the document is:

- a lease;
- a lease made subsequently;
- an extension of lease for 1 day;
- an extension of lease;
- a lease to a natural person as their principal place of residence; or
- a lease to an exempt authority (e.g. exempt under the *Stamp Duties Act 1923* or some other legislation).

A lease is 'entered into' once both parties to the lease have signed the lease agreement.

For example, where the lessor signs the agreement on 28 June 2004, the lessee signs the agreement on 29 June 2004 and the agreement is dated 2 July, the lease will be taken to be 'entered into' on 29 June 2004.

A lease is a document by which one party, in return for an agreed sum, grants to another party the right of exclusive possession of the first party's property, for a specified time. The lease document sets out the terms, conditions and the amount of the rental that will apply during the term of the lease.

'Lease' includes an agreement for a lease or any written document for the tenancy or occupancy of property.

'Property' means land or a tenement.

### What documents can I self-determine under this document type?

The document can be in the form of:

- LTO Form L1 – Memorandum of Lease;
- LTO Form E2– Extension of Lease;

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- Agreement to lease property; or
- Deed containing provisions for the lease of property.

### What types of transactions can I self-determine under this document type?

A lease includes a new lease of property or an extension of a lease of property.

A lease is deemed **suitable** for self-determination under this document type where:

- the lease is entered into on or after 1 July 2004.

The following similar transactions cannot be self-determined under this document type:

A lease which was entered into prior to 1 July 2004 cannot be self-determined under this document type.

If the lease document includes another document (e.g. Deed of Guarantee) this other document is determined separately under the appropriate head of duty. Refer to the document type: [Exemption](#) | [Deed](#)

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents; and
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

### What Section(s) of the *Stamp Duties Act 1923* applies?

- Section 75A

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

This document is not liable to stamp duty as it is **Not Chargeable**.

Where the lease includes a separate consideration (e.g. premium) other than the rent reserved this consideration is chargeable with *ad valorem* conveyance stamp duty. **Two determinations** will apply to the document, the first, must be entered as a lease under this document type (as above) and the second, must be entered under the document types:

[Conveyance of Land | Lease Premium](#)

[Conveyance of Land | Lease Premium – Qualifying Land](#)

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## Examples

### Extension of Lease for 1 Day

A lease for a term of five years has been stamped or self-determined in RevenueSA Online. The parties wish to amend the terms of the lease to include GST references.

The parties execute an Extension of Lease for one day which is executed after 1 July 2004. This is the only date appearing on the lease so it is considered that this is a lease entered into on or after 1 July 2004. This document is self-determined under this document type as **Not Chargeable**.

### Lease

Bob and Bill Smith Pty Ltd have entered into a lease after 1 July 2004 to lease a shop located in a major shopping complex over a three year period.

As this lease was entered into on or after 1 July 2004, the lease is self-determined under this document type as **Not Chargeable**.

### Lease Made Subsequently

An Agreement for a Lease of Property has been stamped or self-determined in RevenueSA Online. The same parties have entered into a Memorandum of Lease after 1 July 2004 including exactly the same terms, conditions, property and rental as described in the Agreement for a Lease of Property.

As the Lease Made Subsequently was entered into on or after 1 July 2004, the lease is self-determined under this document type as **Not Chargeable**.

### Lease of land to the Crown

After 1 July 2004, ABC Pty Ltd entered into a lease of property with the Minister of Transport (a body of the Crown). Both parties execute a Memorandum of Lease.

The Memorandum of Lease is self-determined under this document type as **Not Chargeable**.

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## Residential lease to a natural person

After 1 July 2004, John Smith entered into an Agreement to lease a house in Belair for \$500 per week. John and his family will be residing in the house as their principal place of residence.

The document is self-determined under this document type as **Not Chargeable**.

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019
	Hyperlinks updated – April 2022

**OFFICIAL**

Document Type:	Not Chargeable
Exemption Provision:	Non Dutiable Mortgage / Discharge of Mortgage or Encumbrance

## Introduction

This Document Guide Note applies to a mortgage which:

- is executed on or after 1 July 2009; or
- is executed prior to 1 July 2009 but the funds are advanced on or after 1 July 2009.

This Document Guide Note also applies to a Discharge of Mortgage and Discharge of Encumbrance.

The Lands Titles Office (LTO) will accept the following documents without a Document ID where the document is dated on or after 1 July 2009:

- Mortgage
- Encumbrance;
- Discharge of Mortgage; and
- Discharge of Encumbrance.

This document type is provided for the convenience of paying registration fees via RevenueSA Online, rather than lodging a mortgage, Discharge of Mortgage or Discharge of Encumbrance with payment for the registration fee directly with the LTO.

## What documents can I self-determine under this document type?

The mortgage document can be in the form of (and is not limited to) a:

- RPA mortgage;
- Bill of Sale;
- Consumer mortgage;
- Charge;
- Debenture;
- Stock mortgage; or
- Fruit/Wool lien;

The discharge document can be in the form of:

- LTO Form D1 (or D2) – Discharge of Mortgage;
- LTO Form D3 – Discharge of Encumbrance; or
- LTO Form RTC – Application to Deposit a Plan of Division

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## What evidence do I need to retain for audit purposes?

No documentation is required to be retained for audit purposes.

## What Section(s) of the *Stamp Duties Act 1923* applies?

- For a Discharge, Schedule 2, Clause 16, Exemption 27

## What stamp duty is payable on this document?

This document is not liable to stamp duty.

## Example

### Non Dutiable Mortgage

Fred has contracted to purchase a home and settlement has been scheduled for 2 July 2009. Fred has executed a mortgage with Friendly Financial Services to finance the purchase.

Friendly Financial Services has decided to self-determine the mortgage on RevenueSA Online to enable the remittance of the LTO fees via RevenueSA Online, rather than writing a cheque and lodging this with the LTO. The LTO fees field on the RevenueSA Online screen has been ticked to record this.

This document is self-determined under this document type as **Not Chargeable**.

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019

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Document Type:	Not Chargeable
Exemption Provision:	Amendment of a Strata Plan

## Introduction

This Document Guide Note applies to an Amendment to a Strata Plan that:

- amends the unit entitlement only (i.e. no change to unit boundaries or common property boundaries); or
- changes the unit boundaries, or common property boundaries, where all of the units are owned by the same registered proprietor.

## What documents can I self-determine under this document type?

The document can be in the form of:

- LTO Form A7 – Application for the Amendment of a Strata Plan.

## What types of transactions can I self-determine under this document type?

An Application for the Amendment of a Strata Plan is deemed **suitable** for self-determining under this document type where:

- it amends the unit entitlement only (i.e. no change to unit boundaries or common property boundaries); or
- changes the unit boundaries, or common property boundaries, where all of the units are owned by the same registered proprietor.

The following similar transactions cannot be self-determined under this document type:

If the document effects a change to unit boundaries and/or common property between different registered proprietors the document must be **submitted to the Commissioner for assessment** together with a copy of the old strata plan and the new strata plan and a submission detailing the effect of the amendment.

## What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document);
- a copy of the old strata plan; and
- a copy of the new strata plan.

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## What Section(s) of the *Stamp Duties Act 1923* applies?

Since the Application for Amendment of a Strata Plan does not convey any property the document is **not** liable to stamp duty under any other head of duty in the *Stamp Duties Act 1923*.

The Lands Titles Office requires the document to be have a Document ID prior to lodgement with them.

## What stamp duty is payable on this document?

As there is no conveyance of property the document is self-determined as **Not Chargeable**.

The Lands Titles Office requires these documents to have a Document ID prior to lodgement for registration.

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019

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Document Type:	Not Chargeable
Exemption Provision:	Amendment of Deposited Community Plan

## Introduction

This Document Guide Note applies to an Amendment to a Deposited Community Plan that:

- amends the unit/lot entitlement only (i.e. no change to unit boundaries or common property boundaries); or
- changes the unit or lot boundaries, or common property boundaries, where all the units or lots are owned by the same registered proprietor.

## What documents can I self-determine under this document type?

The document can be in the form of:

- LTO Form AP4 – Application for Amendment of a Deposited Community Plan

## What types of transactions can I self-determine under this document type?

An Application for the Amendment of a Deposited Community Plan is deemed **suitable** for self-determination under this document type where:

- it amends the unit/lot entitlement only (i.e. no change to unit boundaries or common property boundaries); or
- changes the unit or lot boundaries, or common property boundaries, where all the units or lots are owned by the same registered proprietor.

*The following similar transaction cannot be self-determined under this document type:*

If the document effects a change to unit/lot boundaries and/or common property between different registered proprietors the document must be **submitted to the Commissioner for assessment** together with a copy of the old community plan and the new community plan and a submission detailing the effect of the amendment.

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## What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document);
- a copy of the old deposited community plan; and
- a copy of the new deposited community plan.

## What Section(s) of the *Stamp Duties Act 1923* applies?

Since the Application for Amendment of a Deposited Community Plan does not convey any property the document is **not** liable to stamp duty under any other head of duty in the *Stamp Duties Act 1923*.

## What stamp duty is payable on this document?

As there is no conveyance of property the document is self-determined as **Not Chargeable**.

The Lands Titles Office requires this document to have a Document ID prior to lodgement for registration.

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019

OFFICIAL

Document Type:	Not Chargeable
Exemption Provision:	Deposit of a Strata Plan (Same Parties)

## Introduction

This Document Guide Note applies to a Deposit of a Strata Plan, where there is no change to the registered proprietors.

An Application for the Deposit of a Strata Plan must contain a Document ID prior to lodgement at the Lands Titles Office.

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

## What documents can I self-determine under this document type?

The document will be in the form of:

- LTO Form AP6 – Application for the Deposit of a Strata Plan.

## What types of transactions can I self-determine under this document type?

An Application for the Deposit of a Strata Plan is deemed **suitable** for self-determination under this document type where:

- the document is for a NEW SCHEME;
- the applicants listed in the ‘Schedule of Mode of Issue’ must be the same for each unit as the registered proprietors listed on the front page of the Strata Application; or
- if the document is for an EXISTING SCHEME then the applicants listed in the ‘Schedule of Mode of Issue’ must be the same for each unit.

## What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents; and
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

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## What Section(s) of the *Stamp Duties Act 1923* applies?

As there is no conveyance to another person the document is not liable to stamp duty under any other head of duty in the *Stamp Duties Act 1923*.

The Lands Titles Office requires the document to have a Document ID prior to lodgement with them.

## What stamp duty is payable on this document?

As there is no conveyance the document is not liable under any head of stamp duty. Therefore, the document is self-determined **Not Chargeable**.

An Application for the Deposit of a Strata Plan must be self-determined prior to lodgement at the Lands Titles Office.

## Examples

### Deposit of a Strata Plan – Same Parties – New Scheme

Dave and Hugh are the registered proprietors of CT 5555/00 as joint tenants. They have built four units on the property and are now applying for the issue of a strata title for each unit in their joint names.

The document is self-determined under this document type as **Not Chargeable**.

### Deposit of a Strata Plan – Same Parties – Existing Scheme

Helen and Jane are the registered proprietors of CT 5001/00 as joint tenants. There are three units on the property which were built in the early 1960's. They are now applying for the issue of strata title for each unit.

The document is self-determined under this document type as **Not Chargeable**.

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlink updated – April 2022

OFFICIAL

Document Type:	Not Chargeable
Exemption Provision:	Deposit Plan of Community Division

## Introduction

This Document Guide Note applies to an Application to Deposit a Plan of Community Division.

Since the Application to Deposit a Plan of Community Division does not convey any property the document is **not** liable to stamp duty under any other head of duty in the *Stamp Duties Act 1923*. The Lands Titles Office requires the document to contain a Document ID prior to lodgement with them.

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](#).

## What documents can I self-determine under this document type?

The document can be in the form of:

- LTO Form ACT – Application to Deposit a Plan of Community Division.

## What types of transactions can I self-determine under this document type?

An Application to Deposit a Plan of Community Division is deemed **suitable** for self-determination under this document type where:

- there are no transactions included in the 'Details of Transactions' panel of the LTO Form ACT; and
- each lot in the 'Schedule of Mode of Issue' is the same name as the 'Applicant(s)' panel.

The following similar transactions cannot be self-determined under this document type:

If your document is **not** an Application to Deposit a Plan of Community Division – refer to the appropriate document type:

[Not Chargeable | Deposit of a Strata Plan \(Same Parties\)](#)

[Not Chargeable | Amendment of a Strata Plan](#)

[Not Chargeable | Amendment of Deposit Community Plan](#)

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If the Application to Deposit a Plan of Community Division **includes a vesting** in the 'Details of Transactions' panel the document **must be submitted to the Commissioner for assessment** together with:

- a copy of the relevant Certificate of Title(s);
- a copy of the Community Division Plan; and
- a detailed submission.

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents; and
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

### What Section(s) of the *Stamp Duties Act 1923* applies?

Since the Application to Deposit a Plan of Community Division does not convey any property the document is **not** liable to stamp duty under any other head of duty in the *Stamp Duties Act 1923*.

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

This document is not liable to stamp duty.

The Lands Titles Office requires these documents to have a Document ID prior to lodgement for registration.

### Example

#### Application to Deposit a Plan of Community Division (LTO Form ACT)

Sam, Jo and Dave are the registered proprietors of CT 5555/49 (which is vacant land) as Joint Tenants. They have agreed to divide the land into three community lots and common property.

- Sam, Jo and Dave are listed in the 'Applicants' panel of the LTO Form ACT; and
- The 'Schedule of Mode of Issue' shows:
  - Lot 1 issuing in the name of Sam, Jo and Dave as Joint Tenants;
  - Lot 2 issuing in the name of Sam, Jo and Dave as Joint Tenants;
  - Lot 3 issuing in the name of Sam, Jo and Dave as Joint Tenants; and
  - Common Property issuing to Community Corporation No. XXX.

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As no conveyance to another person has occurred, the document is self-determined as **Not Chargeable**.

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlinks updated – April 2022

OFFICIAL

Document Type:	Not Chargeable
Exemption Provision:	Easement – Same Parties, No Consideration

## Introduction

This Document Guide Note applies where a party reserves an easement for himself (i.e. the Grantor and Grantee are the same person/s) on the:

- grant of an easement;
- extinguishment of an easement; or
- variation of an easement.

The procedure is the same regardless of the form of the easement document, or the nature of the easement. An LTO Form RTC – Application to Deposit a Plan of Division may transact several easements. Each easement transaction is self-determined separately.

The land can be qualifying land or residential land or primary production land.

Where Statutory Easements are created by a Deposited Plan and not by a dutiable document, there is no stamp duty liability.

## What documents can I self-determined under this document type?

The document can be in the form of:

- LTO Form RTC – Application for Deposit of a Plan of Division;
- LTO Form TG – Grant of Easement; or
- LTO Form VE – Application for Extinguishment / Variation of Easement.

## What types of transactions can I self-determine under this document type?

An easement is deemed **suitable** for self-determination under this document type where:

- the document grants, extinguishes or varies an easement; and
- the Grantor and Grantee are the same person/s.

## What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents; and

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- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

**What Section(s) of the *Stamp Duties Act 1923* applies?**

As there is no conveyance to another person the document is not liable to stamp duty under any other head of duty in the *Stamp Duties Act 1923*.

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

This document is not liable to stamp duty and is self-determined as **Not Chargeable**.

The Lands Titles Office requires these documents to have a Document ID prior to lodgement for registration.

**Example**

Easement – same Grantor and same Grantee
<p>Jim reserves an easement for himself.</p> <p>The consideration/value panel recites 'Nil'.</p> <p>The document is self-determined under this document type as <b>Not Chargeable</b>.</p>

**Version History**

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019

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Document Type:	Not Chargeable
Exemption Provision:	Road Closure – Same Parties, No Consideration

## Introduction

This Document Guide Note applies to a document that effects the closure of a road or a portion of a road and the vesting of that land is between the same parties.

As there is no conveyance to another person the document is **not** liable to stamp duty under any other head of duty.

The Lands Titles Office (LTO) require the document to have a Document ID prior to lodgement with them.

The land can be Qualifying land or residential land or primary production land.

## What documents can I self-determine under this document type?

The document is usually titled 'Application for Document of Title under the *Roads (Opening and Closing) Act 1991*'.

## What types of transactions can I self-determine under this document type?

A road closure is deemed **suitable** for self-determination under this document type where:

- the document refers to **one** party only.

The following similar transactions cannot be self-determined under this document type:

If your document is a road closure between **different parties**, refer to the appropriate document type:

[Conveyance of Land | Road Closure](#)

[Conveyance of Land | Road Closure – Qualifying Land](#)

## What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents; and
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

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## What Section(s) of the *Stamp Duties Act 1923* applies?

As there is no conveyance to another person the document is **not** liable to stamp duty under any other head of duty.

## What stamp duty is payable on this document?

This document is not liable to stamp duty and is self-determined as **Not Chargeable**.

The Lands Titles Office requires these documents to have a Document ID prior to lodgement for registration.

## Example

### Road Closure – Same Parties

The ABC Council has executed a road closure transfer to itself for no consideration.

The document is self-determined under this document type as **Not Chargeable**.

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlinks updated – April 2022
4	August 2023

OFFICIAL

Document Type:	Not Chargeable
Exemption Provision:	RTC with no transactions

## 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 self-determined via RevenueSA Online and can be lodged directly to the Lands Titles Office (LTO) without containing a Document ID, unless it includes a vesting of a public road, pursuant to Section 223If of the *Real Property Act 1886*. The RTU should be self-determined under the document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

[Conveyance of Land | Qualifying Land](#)

## What documents can I self-determine under this document type?

The document can be in the form of:

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

## What types of transactions can I self-determine under this document type?

An RTC is deemed **suitable** for self-determination under this document type where:

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

The following similar transactions cannot be self-determined under this document type:

If the RTC includes any of the following transactions it can be self-determined under the appropriate document type:

- an easement created between the same parties the transaction must be self-determined under the document type:

[Not Chargeable | Easement – Same Parties, No Consideration](#)

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- an easement between different parties is created in the 'Details of Transactions' panel this must be self-determined under the document type:

[Conveyance of Land | Easement](#)

[Conveyance of Land | Easement - Qualifying Land](#)

- a vesting occurs this must be self-determined under the document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

[Conveyance of Land | Qualifying Land](#)

- a Discharge of Mortgage/Encumbrance must be self-determined under the document type:

[Not Chargeable | Non Dutiable Mortgage /Discharge of Mortgage or Encumbrance](#)

- Surrender of Lease must be self-determined under the document type:

[Conveyance of Land | Surrender of Lease – Lessor Pays](#)

[Conveyance of Land | Surrender of Lease – Lessor Pays – Qualifying Land](#)

[Conveyance of Land | Not Chargeable | Surrender of Lease - Lessee Pays](#)

[Conveyance of Land | Not Chargeable | Surrender of Lease - No Consideration](#)

### What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents; and
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

### What Section(s) of the *Stamp Duties Act 1923* applies?

As there is no conveyance of property the document is **not** liable to stamp duty under any other head of duty.

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

The document is not liable under any head of stamp duty, therefore, the document is self-determined as **Not Chargeable**.

The Lands Titles Office requires these documents to have a Document ID prior to lodgement for registration.

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## Example

### 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 self-determined under this document type as **Not Chargeable**.

## Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlinks updated – April 2022

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Document Type:	Not Chargeable
Exemption Provision:	Extension of Mortgage

## Introduction

This Document Guide Note applies to an extension of mortgage.

The document is not liable to stamp duty regardless of whether or not a consideration is passing between the parties. Usually no consideration will be passing; the parties agree to extend the time for repayment of the monies secured by the mortgage.

## What documents can I self-determine under this document type?

The document can be in the form of:

- LTO Form E1 - Memorandum of Extension of Mortgage.

## What types of transactions can I self-determine under this document type?

An extension of mortgage is deemed **suitable** for self-determination under this document type where:

- the document extends the time for repayment of the monies secured by the mortgage.

No stamp duty applies regardless of whether or not there is a consideration paid.

## What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the documents; and
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

## What Section(s) of the *Stamp Duties Act 1923* applies?

Schedule 2, General Exemptions from all Stamp Duties 1A.

## What stamp duty is payable on this document?

This document is not liable to stamp duty and is self-determined as **Not Chargeable**.

## Version History

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Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019

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