

CONVEYANCE OF LAND

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Conveyance of land in order to correct an error (Section 107)

To be submitted for assessment of duty together with:

- a submission that includes details of how the error occurred.

Depending on the circumstances, a statement or statutory declarations may be required from the parties detailing the history of the transaction and how the error occurred.

Conveyance of land where the value of land is disputed

If land is being transferred, either by way of sale or gift, and you consider the value of the land is less than the Valuer General's value, you should submit the transfer for assessment of duty together with your evidence of value of the subject land.

Conveyance of land pursuant to Section 67

If it is considered that Section 67 applies to a series of transfers, the transfers can be self-determined using RevenueSA Online.

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

In circumstances where Section 67 may apply but it is considered that it should not to the particular transaction then the document must be submitted for assessment of duty, with a detailed submission stating why Section 67 is not applicable.

If conveyances of land are subject to Section 67 and are being determined separately or at different times, they must be submitted for assessment of duty together with details of any previous assessments that are part of the Section 67 series.

Conveyance of land pursuant to a Deed of Family Arrangement

To be submitted for assessment of duty together with:

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

Conveyance of land from a trustee to a beneficiary

To be submitted for assessment of duty together with:

- the document effecting or acknowledging, evidencing or recording the trust arrangement; or
- if there is no trust document, evidence of the trust arrangement, e.g. letters or correspondence between the parties; and
- evidence of payment of the purchase funds by the beneficiary; and
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

Conveyance of property from a trustee to a trustee

To be submitted for assessment if the transfer relates to a split trust or sub trust arrangement with:

- details of why you consider that Section 71(5)(d) should apply.

Refer to the Stamp Duty Document Guide (Self-Determined)

[Conveyance of Land | Exemptions | Trustee to Trustee](#)

for commentary on these transfers.

Conveyance of land involving adverse possession

To be submitted for assessment of duty together with:

- evidence of the value of the land.

Conveyance of land from a Custodian to an SMSF Trustee

This conveyance is exempt from duty pursuant to Section 71(7a).

To be submitted for assessment of duty together with:

- a copy of the custodian deed.

Conveyance of land pursuant to Section 71CA

This conveyance is exempt from stamp duty if the land being transferred relates to a marriage that has been dissolved or annulled or the Commissioner is satisfied that a marriage or de facto relationship has broken down irretrievably. The conveyance must be pursuant to a Family Law agreement or a Family Law order which provides for the disposition of the 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 the property in pursuance of the document.

Pursuant to Section 71CA, a transfer of land from a company or trust to a spouse of the marriage or former de facto partner pursuant to a Family Law agreement or Family Law order may be exempt from stamp duty. The transfer must be submitted for assessment together with a copy of:

- the Family Law Order;
- the Family Law agreement; or
- a copy of the trust deed.

Your submission must also advise:

- the character of the property involved;
- the extent that the parties to the marriage own and/or control the company or trust involved (the extent to which the company itself could be said to be an asset of the marriage);
- 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 marriage.

Refer to the [Information Circular No. 30](#).

Conveyance of land pursuant to Section 71CB

This conveyance is exempt from stamp duty if the land being transferred between spouses or former spouses or domestic partners of former domestic partners is an interest in the shared residence or former shared residence and the property does not form part of industrial or commercial premises or land used for primary production. If it does, then the instrument must be submitted for assessment of duty together with a completed Section 71CB Statutory Declaration with advice of the value for:

- the house and curtilage area; and
- the remaining area.

Conveyance of vacant land - Qualifying Land

A conveyance of qualifying land as defined in Section 71DC which is vacant land may be eligible for the stamp duty reduction.

To be submitted for assessment of duty together with:

- a copy of a SAILIS report including details of the Zone/Policy/Precinct.

Conveyance of land - Corporate Reconstruction

If the transfer of land satisfies the criteria of Division 4 Part 4AA then the transfer of land is exempt from duty.

To be submitted for assessment of duty together with:

- a submission detailing the Corporate Reconstruction and addressing the criteria of Division 4 Part 4AA .

Conveyance of land where the land use code does not support Qualifying Land

For a conveyance of land which you consider to be Qualifying Land but does not have a Land Use Code under the headings:

- Commercial;
- Industrial;
- Institutions;
- Public Utilities;
- Recreation; and
- Mining and Quarrying,

the conveying document must be submitted for the assessment of the Commissioner advising the Land Use Code, 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:

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

For a more detailed explanation refer to Stamp Duty Document Guide (Self-Determined):

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Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019