

CONVEYANCES

[Conveyance arising from or forming one transaction or a series of transactions \(Section 67\)](#)

[Conveyance of an interest in an exploration tenement pursuant to Section 71D](#)

[Transactions effected without creating a dutiable instrument \(Section 71E\)](#)

Conveyance arising from or forming one transaction or a series of transactions (Section 67)

If it is considered that Section 67 does apply, 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 are subject to Section 67 and they 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 an interest in an exploration tenement pursuant to Section 71D

A conveyance of an exploration tenement must be submitted for assessment of duty. Exploration tenement means:

- an exploration licence granted under the *Mining Act 1971*;
- an exploration licence granted under the *Petroleum & Geothermal Energy Act 2000*;
- an exploration permit for petroleum granted under the *Petroleum (Submerged Lands) Act 1982*; or

- an exploration licence granted under the *Offshore Minerals Act 2000*.

Refer to Section 71D for full particulars regarding the application of this section and the criteria required for this concession.

Transactions effected without creating a dutiable instrument (Section 71E)

This section applies to a transaction effected without creating a dutiable instrument which results in a change in the ownership of a legal or equitable interest in dutiable property which are:

- land; or
- an interest in a land owning partnership.

In this type of situation the parties are liable to complete a statement which becomes the dutiable instrument. Stamp duty is payable on the statement as if it were a conveyance effecting the transaction to which it relates.

Where the Section 71E statement relates to a conveyance of:

- a multi-jurisdictional land owning partnership (for consideration or no consideration); or
- an interest in a land owning partnership (for consideration or no consideration);

it must be submitted for the assessment of duty by the Commissioner accompanied by:

- a schedule listing the location and values of the various assets subject to the sale agreement
- the latest balance sheet and the profit and loss statements of the partnership for the last three years

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

Version History

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