

DECLARATION OF TRUST OVER LAND

This document can be in the form of:

- an Agreement that effects or acknowledges, evidences or records the creation of a trust arrangement;
- a Deed that effects acknowledges, evidences or records the creation of a trust arrangement; or
- any other document that effects or acknowledges, evidences or records the creation of a trust arrangement.

This document is commonly known as a Declaration of Trust or Acknowledgement of Trust.

Where a document transferring land has been determined and there is a further document that evidences or records the fact that the transferee took the property or interest in the property as trustee (i.e. the Declaration of Trust or Acknowledgement of Trust), then that further document can be self-determined using RevenueSA Online – refer to the [Stamp Duty Document Guide \(Self-Determined\)](#).

If a Declaration of Trust does not fit these criteria, it must be submitted for assessment of duty together with:

- evidence of payment of the purchase funds by the beneficiary, e.g. financial records evidencing the payment of the purchase funds;
- evidence that the trust arrangement was in place at or prior to the acquisition of the property by the trustee.

Version History

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