

DEEDS

The scope of deeds is so wide it is not possible to list all types here, but some common examples that must be submitted for assessment of duty are:

- Deed of Family Arrangement dealing with a deceased estate (and a transfer of land pursuant to a Deed of Family Arrangement);
- Deed of Dissolution of Partnership – see under [Agreements](#);
- Deed of Variation of a Trust which adds new beneficiaries to the trust or results in a resettlement of the trust;
- Deed of Gift; and
- Deed that effects or acknowledges, or evidences or records the creation of a trust arrangement, subject to the criteria listed under [Declarations of Trust](#).

For examples of deeds that must be processed using RevenueSA Online, refer to the [Stamp Duty Document Guide \(Self-Determined\)](#).

Note: A Deed formerly chargeable with stamp duty of \$10 has been exempt from duty from 1 July 2006. Where a deed that is exempt from duty is required to be relied upon as being 'duly stamped' for other purposes under the Act (e.g. to obtain the benefit of the exemption provisions of Section 71(5)(e)), the relevant deed may be determined accordingly, however RevenueSA will not insist on an exempt deed being determined to be accepted as 'duly stamped'.

The reference to a Deed does not include a Declaration of Trust or Acknowledgement of Trust.

Version History

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