

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.

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**.

Version History

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