

Document Type:	Conveyance of Land
Document Name:	Exemptions
Exemption Provision:	To Religious/Charitable Body

Introduction

This Document Guide Note explains how stamp duty is calculated on a conveyance of Residential or Primary Production Land pursuant to Exemption 33 of Schedule 2, Part 2. This provision provides an exemption from *ad valorem* conveyance stamp duty where there is a conveyance of land to a body established wholly for charitable or religious purposes or to a person who acquires the property in the person's capacity as trustee for a body established for charitable or religious purposes and the land will not be used (wholly or predominantly) for commercial or business purposes.

Charitable purposes can include:

- the relief of the aged, impotent and poor;
- the advancement of education;
- the advancement of religion; or
- other purposes beneficial to the community.

The transfer can be for consideration or no consideration.

If there is any doubt as to whether the exemption pursuant to Exemption 33 of Schedule 2, Part 2 applies, the document must be **submitted to the Commissioner for assessment** together with a copy of the Constitution of the transferee and a description as to what the property is to be used for.

If this is a conveyance of qualifying land then the transfer is not liable to duty and can be self-determined under the document type;

[Conveyance of Land | Qualifying Land](#)

What documents can I self-determine under this document type?

The document can be in the form of:

- LTO Form T1 - Transfer; or
- any other document that conveys residential land or primary production land to a 'religious' or 'charitable' body or a trustee on behalf of the 'religious' or 'charitable' body.

What types of transactions can I self-determine under this document type?

A conveyance of residential land or primary production land is deemed **suitable** for self-determination under this document type where:

- the land is transferring to a body established for charitable or religious purposes or to a person who acquires the property in the person's capacity as trustee for a body established wholly for charitable or religious purposes; and
- the land will not be used (wholly or predominantly) for commercial or business purposes; even where any revenue, income or other benefit arising from the use of the property for commercial or business purposes will be applied toward the religious or charitable purposes of the body.

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);
- a copy of the Constitution of the transferee; and
- a description of what the land is to be used for.

What Section(s) of the *Stamp Duties Act 1923* applies?

- Exemption 33 of Schedule 2, Part 2

What stamp duty is payable on this document?

This document is exempt from stamp duty.

Examples

Transfer of Residential Land for no consideration where the land is wholly for religious purposes

Bill transfers residential Land to a church for **no consideration**. The land is to be used wholly for religious purposes.

The document is self-determined under this document type as **Exempt**. The transaction is exempt from stamp duty pursuant to Exemption 33 of Schedule 2, Part 2.

Transfer of Residential Land for consideration where the land is wholly for charitable purposes

A Pty Ltd sells residential land to an incorporated association, which has solely charitable and benevolent objects. The land is to be used wholly for charitable purposes.

The document is self-determined under this document type as **Exempt**. The transaction is exempt from stamp duty pursuant to Exemption 33 of Schedule 2, Part 2.

Transfer of Residential Land for consideration to a trustee where the land is wholly for religious purposes

Bob sells residential land to XYZ Pty Ltd which acts as a trustee for a prominent church group. The land will be used for religious purposes and not for commercial or business purposes.

The document is self-determined under this document type as **Exempt**. The transaction is exempt from stamp duty pursuant to Exemption 33 of Schedule 2, Part 2.

Version History

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