

Document Type:	Conveyance of Land
Document Name:	Not Chargeable
Exemption Provision:	Change in Tenancy - No Change in Ownership Share

## Introduction

Registered proprietors of land may change their mode of holding in the land from joint tenants to tenants in common or vice versa.

The document is not subject to *ad valorem* conveyance stamp duty provided that the ownership shares of the registered proprietors do not change. This Document Guide Note refers to this situation.

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

The document can be in the form of:

- LTO Form T1 - Transfer.

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

A conveyance of land is deemed suitable for self-determination under this document type where:

- the document effects a change in tenancy only (i.e. from joint tenants to tenants in common or vice versa); and
- the document does not convey any interest in land.

The following similar transactions cannot be self-determine under this document type:

If there has been a change to the ownership share of the property, refer to the appropriate document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

[Conveyance of Land | Qualifying Land](#)

## 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
- a copy of the Certificate of Title.

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

- Schedule 2, Part 2, General Exemptions 29.

## What stamp duty is payable on this document?

If there is **no change to the ownership share** of the property (only a change to the mode of holding) the document is not liable to stamp duty and can be self-determined as **Not Chargeable**.

The Lands Titles Office requires this document to be self-determined prior to lodgement for registration.

## Examples

### Joint Tenants to Tenants in Common – no change in ownership share

Ann and Bob are registered as joint tenants and would like to change their mode of holding to tenants in common.

The Transfer is from Ann and Bob as joint tenants to Ann and Bob as tenants in common.

As there is no change in ownership share the Transfer is self-determined under this document type as **Not Chargeable**.

### Tenants in Common to Joint Tenants – no change in ownership share

Sally and Bill are registered as tenants in common and would like to change their mode of holding to joint tenants.

The Transfer is from Sally and Bill as tenants in common to Sally and Bill as joint tenants.

The Transfer is self-determined under this document type as **Not Chargeable**.

## Change in tenancy and change in ownership share

The Certificate of Title shows the registered proprietors as Kate as to 4 undivided 10th parts and Dave as to 6 undivided 10th parts as tenants in common.

They now wish to hold the property as joint tenants and the Transfer effecting this change in the mode of holding also conveys a 1/10th interest in the land from Dave to Kate. The stamp duty is charged using the *ad valorem* voluntary conveyance rate of stamp duty on the market value of the 1/10th interest being conveyed.

As there has been a change in ownership share the document cannot be self-determined under this document type. Refer to the document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

[Conveyance of Land | Qualifying Land](#)

## Change in tenancy and change in ownership share – Section 71CB

The Certificate of Title shows the registered proprietors as Sue as to three undivided 10th parts and Simon as to 7 undivided 10th parts as tenants in common.

They now wish to hold the property as joint tenants and the Transfer effecting this change in the mode of holding also conveys a 3/10th interest in the land from Simon to Sue.

Simon and Sue have executed a transfer of land and a [Section 71CB Statutory Declaration](#). As this property is their principal place of residence, a transfer of an interest in the property between spouses is exempt from stamp duty pursuant to Section 71CB.

The document is self-determined under this document type as **Exempt**.

## Version History

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