

Document Type:	Conveyance of Land
Document Name:	Road Closure – Qualifying Land

Introduction

This Document Guide Note explains how stamp duty is calculated on a document that effects the closure of a road or a portion of a road and the transfer of that land (which is Qualifying Land) to another party to merge with the transferee's land.

Qualifying Land means land that is being used for any purpose other than:

- land that is taken to be used for residential purposes; and
- land that is taken to be used for primary production.

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

- The document is usually titled 'Application for Document of Title under the Roads (Opening and Closing) Act 1991'
- RTC; and
- RTU

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

A road closure is deemed **suitable** for self-determination under this document type where the land the subject of the Road Closure is classed as Qualifying Land.

The land in which the road or a portion of the road will merge with is not a determinative factor as to whether stamp duty will apply or not.

The document can be self-determined on RevenueSA Online regardless of whether the parties are related or unrelated.

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

If the land the subject of the Road Closure is being transferred for consideration and where the land is predominantly used for residential or primary production purposes, the document must be self-determined under the document type:

[Conveyance of Land | Road Closure](#)

If the road closure document effects the closure of a road or a portion of a road and the vesting of that land is **between the same parties** the document must be self-determined under the document type:

[Not Chargeable | Road Closure - Same Parties, No Consideration](#)

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 contract for sale and purchase of the land (if applicable)

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

- Section 60
- Section 60A(2)
- Section 71(1)
- Section 71DC

What stamp duty is payable on this document?

As the land is classified as Qualifying Land there will be no stamp duty payable.

Examples

Road Closure – for consideration

The ABC Council has executed a road closure transfer to Bob for a consideration of \$2,000 pursuant to a contract entered into by both parties. The land is classified as Qualifying Land.

As the land is predominantly used for Qualifying Land, no stamp duty is payable.

Road Closure – for no consideration

The XYZ Council has executed a road closure transfer to Jamie for no consideration and the land is classified as Qualifying Land.

As the land is classed as Qualifying Land, no stamp duty is payable.

Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019 Hyperlinks updated – April 2022
4	August 2023