

Document Type:	Exemptions – Transfer of Motor Vehicle
Exemption Provision:	Pursuant to 71CB

Introduction

This Document Guide Note applies to a transfer of registration of a motor vehicle and registration of a motor vehicle pursuant to Section 71CB. This section provides an exemption from stamp duty to a document of which the sole effect is:

- to transfer an interest in the registration of a motor vehicle between spouses or domestic partners ;
- to transfer an interest in the registration of a motor vehicle between former spouses or former domestic partners following the irretrievable breakdown of the relationship; or
- to register a motor vehicle in the name of a person whose spouse or former spouse or domestic partner or former domestic partner was the last registered owner (either alone or jointly with the person).

The exemption applies to all motor vehicles owned by the spouse/s or domestic partner/s or former spouses or former domestic partners.

A person is, on a certain date, the *domestic partner* of another person if:

- the person is, on that date, in a registered relationship with the other; or
- the person is, on that date, living with that person in a close personal relations and the person:
 - has so lived with that other person continuously for the period of three years immediately preceding that date; or
 - has during the period of four years immediately preceding that date so lived with that other person for periods aggregating not less than three years; or
- a child, of whom the two persons are the parents, has been born (whether or not the child is still living at that date).

Registered relationship means a relationship that is registered under the Relationships Register Act 2016 and includes a corresponding law registered relationship under the Act.

Close personal relationship means the relationship between two adult persons (whether or not related by family and irrespective of their gender) who live together as a couple on a genuine domestic basis, but does not include:

- the relationship between a legally married couple; or
- a relationship where one of the persons provides the other with domestic support or personal care (or both) for fee or reward, or on behalf of some other person or an organisation of whatever kind.

Note: two persons may live together as a couple on a genuine domestic basis whether or not a sexual relationship exists, or has ever existed, between them.

A person is the spouse of another if they are legally married.

The exemption applies regardless of whether or not consideration is paid.

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

The document will in most cases be in the form of:

- Application to Transfer the Registration of a Motor Vehicle.
- Application for Registration of a Motor Vehicle.

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

A conveyance of the registration of a motor vehicle pursuant to Section 71CB is deemed **suitable** for self-determination under this document type where:

- the registration of the motor vehicle is being transferred between two persons who are or have been married to each other; or
- the registration of the motor vehicle is being transferred between two persons who are or have been living as domestic partners;
- the registration of a motor vehicle is made in the name of a person whose spouse or former spouse or domestic partner or former domestic partner was the last registered owner of the vehicle (either alone or jointly with the person), and
- a [Section 71CB Statutory Declaration](#) has been completed by the spouses or domestic partners or former spouses or former domestic partners.

Note: For the exemption to apply to former spouses or former domestic partners the relationship must have irretrievably broken down.

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 completed [Section 71CB Statutory Declaration](#); and
- a copy of the Standard Relationship Certificate or Commemorative Certificate, if applicable.

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

- Section 71CB

What stamp duty is payable on this document?

This document is exempt from stamp duty.

Examples

Transfer of Motor Vehicle between spouses

Dave and Lisa have been cohabiting as domestic partners for eight years. Dave wants to transfer his interest in the motor vehicle to Lisa for love and affection (a common expression where a transfer is made by way of a gift).

They complete the Application to Transfer the Registration of a Motor Vehicle form evidencing the above arrangement and have executed a [Section 71CB Statutory Declaration](#).

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

Transfer of an unregistered motor vehicle

Ron and Marie have been living as domestic partners for eight years. They are the owners of an unregistered motor vehicle that was previously registered in both their names. Ron wants to transfer his interest in the motor vehicle to Marie for love and affection (a common expression where a transfer is made by way of a gift).

They complete an Application to Register a Motor Vehicle form evidencing the above arrangement and have executed a [Section 71CB Statutory Declaration](#).

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